

2 RECENT DEVELOPMENTS



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A young girl receives medical attention following an earthquake in Herat, 10/2023. (UNICEF photo/Osman Khayyam)



RECENT DEVELOPMENTS IN BRIEF

Pakistan Plans to Deport “Illegal” Afghan Migrants

- On October 3, 2023, Pakistan’s interim government announced that all unregistered migrants including an estimated 600,000 Afghans who fled to Pakistan following the Taliban takeover, would be deported beginning on November 1.
- The State Department said it will expedite the processing of U.S. Refugee Admissions Program referrals in Pakistan, and asked all relevant government agencies to identify 10% of their most at-risk referrals for prioritization.

Taliban Interference Threatens Aid Workers

- In August 2023, the UN recorded 127 incidents of Taliban interference into humanitarian partners’ activities this year, including 26 arrests of aid workers. USAID also reported the Taliban detained its implementing partner’s humanitarian staff this quarter.
- The UN temporarily suspended 49 programs due to Taliban interference in August; 36 were still suspended as of September.

Humanitarian Funding Gap Imperils Millions

- This quarter, the UN Secretary-General warned 70% of Afghans rely on lifesaving humanitarian assistance, some 29.2 million people. Yet, the UN’s Humanitarian Response Plan is only 33% funded.
- The World Food Programme was forced to decrease monthly food assistance from 13 million people at the start of 2023 to just 3 million people in September due to funding deficiencies.
- October earthquakes in Herat further increased the vulnerability of thousands of Afghans who are now displaced, need health care, and lack clean water.

Economy Survives on Aid, Hovering At “No-Growth Territory”

- The Afghan economy continues to survive on foreign aid. UN cash shipments as well as tight measures on the use of foreign currencies stabilized the country’s currency, albeit for the short term.
- The Taliban missed their revenue target by AFN 7 billion for the first half of 2023, as inland tax revenues declined.

Opium Ban Eradicates Poppy Crop

- Following the Taliban supreme leader’s ban on the cultivation and trade of opiates, satellite images taken and analyzed by the British geographic information service Alcis confirmed an almost complete eradication of poppy cultivation in Helmand and other eastern and southern parts of the country. Analysts warned that the abrupt eradication could lead to a potential economic shock, increased migration, and a rise of other illegal drugs.

Taliban “War on Thoughts”

- The Taliban continued to overhaul Afghanistan’s educational system, imposing localized, more restrictive measures on girls’ education in 10 provinces, banning girls from attending school beyond the third grade or for those older than 10 years old. Girls elsewhere cannot attend past the sixth grade.
- Organisation of Islamic Cooperation (OIC) delegates met with Taliban members to discuss women’s rights, and their right to education. The OIC condemned the Taliban’s ban on girls’ education, calling on the Taliban to provide access to education for both boys and girls.
- The Taliban claimed to have funded 15,000 madrassas (religious schools) as part of the national budget, changed the education curricula, and approved the recruitment of around 100,000 new madrassa teachers.
- In August 2023, the Taliban confirmed their establishment of at least one public “jihadi madrassa” in each of Afghanistan’s 34 provinces, a new category of public Islamic education introduced in 2022.

TTP Poses Greatest Regional Security Threat

- While overall security incidents remained low, northeast Afghanistan-based Tehreek-e-Taliban Pakistan (TTP) increased attacks on Pakistani forces this quarter, leading U.S. Special Representative Thomas West to call the TTP “the greatest threat to regional stability.” Clashes between Pakistani, Taliban, and TTP forces closed the Torkham border on September 7 for nine days and further strained the Pakistan-Taliban relationship.

RECENT DEVELOPMENTS IN AFGHANISTAN



KEY ISSUES & EVENTS

On October 8, 2023, the most destructive in a series of earthquakes struck Herat Province, affecting an estimated 12,110 people, including 2,445 deaths. Two more quakes followed on October 11 and October 15, causing additional deaths, injuries, and property damage.

On October 3, 2023, Pakistan's government announced its intent to deport unregistered Afghan migrants beginning November 1. This includes most of the 600,000 Afghans there who have fled the Taliban since 2021.

On July 30–31, 2023, a U.S. delegation headed by Special Representative Thomas West, Special Envoy Rina Amiri, and Chargé d'Affaires of the U.S. Mission to Afghanistan Karen Decker, met with senior Taliban representatives in Doha, Qatar, to discuss “critical interests” including the humanitarian crisis, counterterrorism, counternarcotics, and the banking sector.

HUMANITARIAN AFFAIRS

“Unprecedented” Humanitarian Need as Winter Approaches

This quarter, Afghanistan faced “unprecedented levels of humanitarian need,” according to a UN Secretary-General report warning that the number of Afghans in need of lifesaving assistance has risen from the previously predicted 28.3 million to 29.2 million, nearly 70% of Afghanistan’s population. After decades of conflict, climate shocks, and severe economic decline, addressing this need would be challenging, the report said, with a “worsening protection environment, a marginal respite in food security, and a minimal decline in the number of people projected to be newly affected by natural disasters, and the number of undocumented returnees” from Iran and Pakistan.¹

Additionally, the UN Office for the Coordination of Humanitarian Affairs (UN OCHA) said the 2023 Afghanistan Humanitarian Response Plan (HRP) is facing “substantial critical funding gaps... leaving vulnerable Afghan families staring down the barrel of hunger, disease, and even potential death as winter approaches.” The HRP funding request for humanitarian assistance in Afghanistan was reduced by \$1.3 billion in June 2023 following Taliban decrees banning women from working for international NGOs or the UN. As of October 2023, the reduced HRP request of \$3.2 billion is only 33% funded with a funding gap of over \$2.1 billion. The UN said 21.5 million people received humanitarian assistance from January to June 2023, but millions in additional funds will be required to meet humanitarian needs over the winter season.²

Without adequate funding, UN OCHA said humanitarian partners cannot preposition food and other assistance in areas where freezing temperatures and heavy snowfall will soon block access to beneficiaries. Environmental threats have already negatively impacted Afghans this year. On October 8, 2023, the most destructive in a series of earthquakes struck Herat Province, affecting an estimated 12,110 people, including a reported 2,445 deaths. All buildings at the epicenter were destroyed and hundreds of people remained missing days after the quake. The destruction from another earthquake on October 11 resulted in “huge financial losses” according to the district governor. A final earthquake followed on October 15. Citing the looming winter season, the UN Secretary-General called on the international community to provide support to those impacted by the earthquakes. USAID provided an additional \$12 million in immediate humanitarian assistance and noted that the earthquakes “compound the country’s ongoing humanitarian crisis.”³

These latest environmental shocks follow flash floods in July that damaged residential houses, infrastructure, farming equipment, and acres of agricultural land, affecting 16,700 people. The reduction in agricultural output came after an already difficult spring when Moroccan locusts destroyed 9,300 hectares of crops, impacting 56,000 households in the northeast and 75,000 households in the west. Environmental shocks such as earthquakes, floods, or crop destruction can lead to displacement and diminished access to clean drinking water, which increases vulnerability to other risks such as disease. Of the 6.6 million internally displaced persons in Afghanistan, UN OCHA estimated that 91% of new displacements were caused by natural disasters.⁴

According to the new UN Strategic Framework issued last quarter, sustaining essential services is the number one priority in Afghanistan, and funding and operational constraints are threatening that goal. This year, 262 static and mobile health facilities and 173 mobile health and nutrition teams were discontinued, impacting access to health services for two million people. The World Food Programme (WFP) was providing monthly food assistance to some 13 million people at the start of 2023, but that number dropped to three million by September due to insufficient funding.⁵



Rescuers survey a destroyed village following one of the earthquakes in Herat Province. (Photo by ©WFP)

Taliban Interference and Restrictions Threaten Assistance

Taliban interference into UN and NGO activities has continued to rise throughout 2023, limiting beneficiary access to lifesaving assistance. According to UN OCHA, “violence against humanitarian personnel, assets, and facilities had a significant impact on the humanitarian response in August.” Implementing partners documented 127 access incidents that challenged their ability to provide aid in August 2023, including the arrest of 26 aid workers. This represents a 73% increase in detentions compared to the same period in 2022. In addition to arrests, Taliban members are demanding staff lists and “sensitive data,” directly interfering with program activities, staff recruitment, and beneficiary selection. As a result, 49 UN humanitarian partner programs temporarily suspended operations in August, and 36 remained suspended as of September. UN OCHA reported the most significant operational challenges were delays in signing memoranda of understanding (MOUs) with the Taliban, and Taliban interference with staff recruitment. In response, UN OCHA is facilitating the first technical coordination meetings for humanitarian cluster coordinators and ministerial representatives at the national and subnational levels to address the signing of MOUs and other constraints.⁶

USAID and State also told SIGAR that agency-funded projects were affected by Taliban interference this quarter. USAID’s Bureau for Humanitarian Assistance reported that some of their partner staff members had been detained this quarter by local Taliban authorities because of the staff members’ efforts to prevent the diversion of aid to non-eligible individuals. The USAID Mission office reported two additional personnel were detained between September 15 and October 12, 2023. USAID told SIGAR that a number of restrictive policies further affected aid provision,

especially for women beneficiaries. For example, women-led civil society organizations (CSOs) supported by USAID were told that a woman cannot be listed as the owner or executive director of a CSO or be the signatory on the organization's bank account. According to surveys conducted by UN subsidiary Gender in Humanitarian Action's (GiHA) humanitarian access working group, only 27% of respondents in Afghanistan report that their humanitarian organization is fully operational with men and women; 43% are partially operating with men and women, 9% are operating with men only, and 9% are not operating at all due to the December 2022 and April 2023 Taliban edicts barring women from UN and NGO work.⁷

The range in operating statuses stems from uneven enforcement of the ban on women employees. Some sectors, such as health care, have been granted exemptions from the ban, some projects have been totally suspended, and others continue only after reaching an agreement with the Taliban. In these MOU agreements, the Taliban delineate certain conditions for NGO and UN programs to continue operating. GiHA survey respondents said conditions included women being accompanied by a *mahram* (male guardian), only contacting beneficiaries remotely, separate spaces for men and women, the delivery of assistance in the field by men only, and increased monitoring by the Taliban.⁸

USAID is not directly involved in any discussions or negotiations with the Taliban, but has set conditions to guide its implementing partners on signing nonbinding MOUs (see page 69 for more details). Signing MOUs remains a challenge though. For example, stalled MOU negotiations have affected three out of nine State Department Conventional Weapons Destruction programs as implementing partners and Taliban authorities disagreed on female employee authorization to work in the field. MOUs are allowed under U.S. Treasury Office of Foreign Assets Control (OFAC) licenses, and while State and USAID each have specific MOU criteria, both require all humanitarian partners to regularly check the Specially Designated Nationals and Blocked Persons list to ensure aid is not benefiting any person sanctioned by the U.S. government. Humanitarian partners also provide regular program updates, including reporting diversion, seizure, or losses. USAID said that there were no reported instances of Taliban members undermining the implementation of these partner MOU compliance mechanisms this quarter.⁹

Acute Food insecurity: When a person's inability to consume adequate food puts their lives or livelihoods in immediate danger.

Source: WFP, "Global food report on food crises: Number of people facing acute food insecurity rose to 258 million in 58 countries in 2022," 5/3/2023.

Food Insecurity Risk Increases as Funding Lags

According to WFP, 15.3 million people were projected to be acutely food insecure between May and October 2023, including 2.8 million people facing emergency levels of **acute food insecurity**. Despite the high level of need for food assistance, funding constraints have led WFP to drop some 10 million people from receiving lifesaving assistance in 2023.¹⁰

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The UN Development Programme's (UNDP) 2023 *Socioeconomic Outlook for Afghanistan* supports the conclusion of public health officials that malnutrition in Afghanistan “adversely affects the physiological and mental capacity of individuals, which in turn hampers productivity levels, making them and their respective countries more susceptible to poverty,” creating a “vicious cycle” wherein malnutrition produces poverty and poverty leads to malnutrition.¹¹ UNDP reports that income and food are top priority needs for Afghans. A 2022 survey found that 77% of households reported that their income had declined over the previous 30 days. Although food remains available in markets, without adequate levels of income, roughly one third of the population experiences either emergency or critical levels of food insecurity.¹²

WFP's Afghanistan Country Director Hsiao-Wei Lee said WFP is “obliged to choose between the hungry and the starving, leaving millions of families scrambling for their next meal. With the few resources we have left, we are not able to serve all those people teetering on the edge of utter destitution.” According to Lee, there is still the opportunity to reach the most vulnerable Afghans with emergency food assistance, but “we are running out of time.”¹³

According to UN Deputy Special Representative Markus Potzel, in the immediate term, humanitarian partners need \$614 million to support priority winter preparedness, and an additional \$154 million to prepare essential supplies before certain areas become inaccessible by winter weather. In a September 27, 2023, briefing to the UN Security Council, Special Representative Potzel noted the complexity of the situation, given that some donors “feel that the Taliban should not be relieved of their responsibility to meet the needs of the population they control.” Potzel acknowledged the Taliban's failures while recognizing the precarious situation for millions of Afghans facing further poverty and conflict. He concluded, “That's why we have to engage.”¹⁴

AFGHAN REFUGEES WAITING FOR U.S. RESETTLEMENT FACE DEPORTATION

This quarter, tensions escalated over the legal status of Afghan refugees in Pakistan, including many awaiting resettlement in the United States. On October 3, 2023, Pakistan’s government announced all unauthorized migrants would be expelled from the country beginning in November. Although the caretaker Interior Minister, Sarfraz Bugti, said the rule would apply to all nationalities, the majority of migrants are from Afghanistan.¹⁵

SIGAR warned in its 2023 *High-Risk List* that a failing U.S. resettlement program put Afghans at heightened risk, either for Taliban retribution in Afghanistan or insecurity and economic hardship in a third country. The UN High Commissioner for Refugees (UNHCR) estimates that more than 1.6 million Afghans have fled the country, including 600,000 who relocated to Pakistan, since the Taliban takeover in 2021. For two years, many of these refugees have lived in uncertainty, unsure of their legal status in Pakistan while waiting for U.S. visas. Now, their future is even more insecure.¹⁶

Legal Status of Afghans in Pakistan

Pakistan has accepted Afghan refugees for decades, but the country has no domestic refugee laws or institutionalized migration processes.¹⁷ The lack of legal protections for refugees puts Afghans at risk of arrest, deportation, or statelessness.¹⁸ Pakistan’s government previously worked with the UNHCR to register 1.32 million Afghan migrants who arrived prior to 2005, issuing them Proof of Registration documentation granting them temporary legal status. In 2017, an additional 840,000 Afghan migrants were issued Afghan Citizen Cards and granted the right not to be forcibly returned to Afghanistan, but their protected status expired in 2019. Since then, at least another 1.37 million Afghan migrants have sought asylum, including those who arrived after the Taliban takeover. These recent migrants are responsible for contacting UN implementing partners upon arrival, but refugee advocates estimate that most Afghans fleeing the Taliban have not received asylum certificates, and their legal status is not and never was protected.¹⁹

Temporary Legal Status of 1.32 Million Afghans Expires

On June 30, 2023, the Proof of Registration cards that allowed 1.32 million Afghans who arrived prior to 2005 to legally reside in Pakistan expired. Without active Proof of Registration cards, refugees, many of whom have lived in Pakistan for decades, reported being unable to travel, work, purchase SIM cards for cell phones, or set up bank accounts. From June to September 2023, Afghans with expired Proof of Registration cards were frequently stopped by police and either arrested or extorted for money. Following international condemnation, Abbas Khan, Pakistan’s commissioner for Afghan refugees, told Voice of America that the Interior Ministry ordered provincial governments not to take any steps against Afghan refugees until a decision was made on whether Proof of Registration cards would be renewed.²⁰

Pakistan Announces “Repatriation Plan”

While the status of those Afghans with expired Proof of Registration cards remains uncertain, the government of Pakistan has taken a definitive position on unregistered migrants. In October, the government formally announced its “Illegal Foreigners Repatriation Plan,” wherein unregistered migrants who do not leave Pakistan voluntarily by November 1 will be deported. Pakistani authorities also said they plan to seize unregistered migrant property and assets and have offered rewards for information leading to their arrests. Although the government has said the policy applies only to “illegal” migrants, described as individuals overstaying temporary visas or without documentation, expired Proof of Registration cardholders report that they, too, are being targeted by the authorities. *Pakistan Today* reported the “repatriation plan” will involve three phases: (1) expulsion of unregistered migrants; (2) expulsion of Afghan Citizen Card holders; and (3) expulsion of expired Proof of Registration cardholders. Pakistan’s Ministry of Foreign Affairs’ spokesperson did not confirm these details publicly but said the deportations will be “phased and orderly.” Pakistan’s military said it will help enforce the deportations.²¹

The UN, which is responsible for verifying the status of new refugees and issuing identifying documents granting them protected status, has also been hobbled. As this report went to press, Pakistan's Ministry of State and Frontier Regions has barred the UNHCR from issuing asylum certificates, allegedly due to the strain Afghan refugees are placing on Pakistan's health and education sectors. Now that arrest and deportation is state policy, and without registration card extensions or access to UN support, Afghans who do not return to Taliban rule may become the targets of Pakistani authorities.²²

Media reports suggest Pakistan's new policy likely reflects tension over increasing terrorist attacks along the border between Pakistan and Afghanistan. On October 1, 2023, a bomb blast at a mosque killed 50 people on the border in Baluchistan Province; a separate blast killed five others at a mosque in Khyber Pakhtunkhwa Province. Although no group claimed credit for the attacks, Pakistani authorities blamed Afghanistan-based operatives of Tehreek-e-Taliban Pakistan (TTP). Interior Minister Bugti has said Afghanistan-based operatives are also responsible for a number of other attacks this year. For additional information on TTP operations, see page 39. While Interior Minister Bugti did not directly reference specific attacks or the security situation as the reasons for migrant deportations, Taliban spokesperson Zabihullah Mujahid wrote on X (formerly Twitter), "Afghan refugees are not involved in Pakistan's security problems." Regardless, there is concern that Afghans' forced return to Afghanistan will put them at risk of Taliban persecution.²³

Post-Taliban Refugee Evacuation and Resettlement

Many Afghan refugees in Pakistan await visas to other countries, including the United States. Following the Taliban seizure of Kabul on August 15, 2021, the U.S. military undertook the largest airlift in American history, evacuating 100,000 Afghan nationals by August 31, 2021, the last day American troops were in Afghanistan. Two days prior, on August 29, 2021, President Joseph R. Biden directed the Department of Homeland Security to



An Afghan woman refugee receives cash assistance in Pakistan. (Photo by @UNHCRPakistan)

lead Operation Allies Welcome and coordinate the U.S. effort to resettle Afghans of interest to the United States. Of the Afghans who were evacuated, more than 45,000 were resettled in the United States within three weeks through humanitarian parole, a mechanism that grants two-year admission to the United States without a visa. The remainder of the evacuees were placed at military bases ("lily pads") in third countries, including Bahrain, Germany, Kuwait, Italy, Qatar, Spain, and the United Arab Emirates, to await screening and vetting prior to transportation to one of eight military bases in the United States for resettlement processing.²⁴

Despite the scope of the airlift, hundreds of thousands of Afghans who qualified for resettlement in the United States were not immediately evacuated. The U.S. government has declared its priority to resettle all Afghan partners and allies. Yet two years since the Taliban takeover, the U.S. Committee for Refugees and Immigrants (USCRI) said, "Permanent pathways for relocated Afghans and those who were left behind remain ineffectual relative to ongoing needs." As a result, third countries, like Pakistan, have become host to even larger migrant populations than they were prior to the fall of the Afghan government. According to USCRI, years of decreasing refugee admissions reduced the capacity of U.S. organizations to accept refugees.²⁵

Even as President Biden aimed to increase refugee admission rates and expand refugee support networks in early 2021, the COVID-19 pandemic introduced unexpected immigration restrictions. According to U.S. Citizenship and Immigration Services (USCIS), “COVID-19 restrictions, fiscal issues, a hiring freeze, and other factors greatly exacerbated processing delays and backlogs, and placed burdens on applicant and petitioners.” The “diminished” U.S. refugee program was therefore easily stressed by the number of Afghans relocated to the United States in August 2021, and staff faced hurdles in addressing refugee needs in health care, psychosocial support, case management, and initial resettlement. Capacity constraints at the so-called “lily pads” further hinder resettlement efforts. As a result, many Afghan refugees are stuck in bureaucratic limbo.²⁶

U.S. Resettlement Pathways

Afghans who remain in Afghanistan and the region have two possible pathways to U.S. resettlement: (1) the Special Immigrant Visa (SIV) Program, and (2) referral through the U.S. Refugee Admissions Program (USRAP). Prior to 2021, Afghans could apply for resettlement through the Special Immigrant Visa program under the Afghan Allies Protection Act of 2009, which authorizes visas to Afghan nationals who have completed a year of employment on behalf of the U.S. government and face serious or ongoing threats as a consequence of that employment. In the months prior to the Taliban takeover, SIVs took 26 months to process, as opposed to the planned nine-month timeline.²⁷

These SIV processing delays have only compounded over time. An April 2023 analysis by the Association of Wartime Allies estimated that at the current pace, it will take 31 years to relocate and resettle all 175,000 SIV applicants. An August 2023, State Department Office of Inspector General (State OIG) audit of the SIV program from 2018–2022 found that State made efforts to streamline the SIV process prior to 2021, but significant resources are still required to address the backlog of applicants that accumulated due to COVID-19 and the U.S. withdrawal from Afghanistan. According to State OIG, the number of SIV principal applicants awaiting independent review of their applications by the Chief of Mission increased by 15

times from October 2021 to December 2022 (from 4,029 to 61,114). Additionally, the SIV program has lacked strategic guidance, as the SIV Senior Coordinating Official position has faced periods of vacancy and frequent turnover since the Taliban takeover.²⁸

The other primary pathway to resettlement, for those who do not meet the time-in-service requirement for an SIV, is referral to the USRAP. In 2021, State’s Bureau of Population, Refugees, and Migration (PRM) announced referrals specific to Afghan nationals: “Priority 1” (P1) referrals are for individuals and their eligible family members “known to the U.S. embassy,” those who worked with, but not for the U.S. government, and “Priority 2” (P2) referrals are for individuals and their eligible family members who worked for or on behalf of the U.S. government for less than one year or were partners through a grant or cooperative agreement. Afghans with a family member residing in the United States who was admitted with humanitarian immigrant status, can also apply for reunification through a Priority 3 referral. An individual cannot refer themselves to USRAP. Instead, they must be referred by a U.S. government agency, U.S.-based NGO, or U.S.-based media organization.

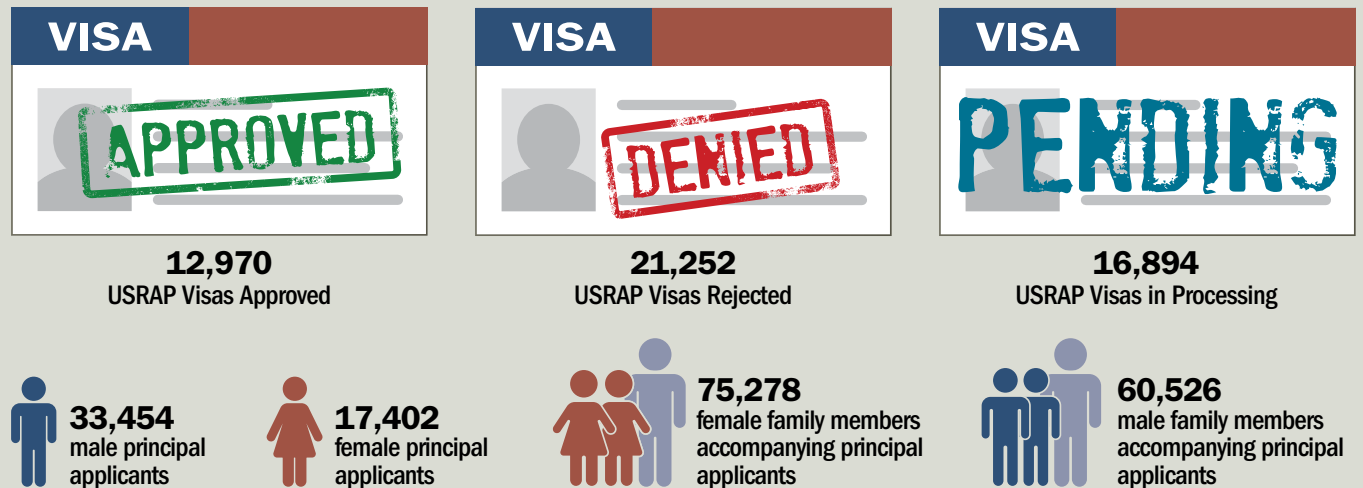
The United States increased the total USRAP admissions ceiling to 125,000 for FY 2023, more than double that of FY 2021, but delays have pushed processing times from approximately one year to an average of four years, according to USCIS.²⁹ Contextually, after the evacuation, State advised Afghans referred to the USRAP who remained in Afghanistan, to relocate, albeit without U.S. financial support, to an eligible third country for processing, estimating that it might take 12–18 months to process their cases.³⁰

Status of U.S. Refugee Admissions Program Referrals

As illustrated in Figure H.2, there were 51,116 principal applicants accounted for in the USRAP database as of September 27, 2023. Just 34% are women, despite the Taliban’s ongoing discrimination against women and girls in Afghanistan. In contrast, 55% of accompanying family members are women and girls. State PRM said the explanation for the lower rate of female principal

QUARTERLY HIGHLIGHT

FIGURE H.2



Note: Total numbers of principal applicants and family members include 143 unknown gender family members and 260 unknown gender principal applicants.
Source: USRAP, USRAP Production data base, accessed 9/27/2023.

applicants is the gender-based employment discrepancy in Afghanistan, which favors males over females, given the eligible employment criteria for referrals. State said it is working to identify ways to support other Afghans at risk, but did not provide any specific details on how the agency might prioritize vulnerable women who fall outside the employment criteria or lack a family member eligible for referral. For more information on the Taliban's repression of women and girls, see page 30.³¹

Most of the P1 and P2 visa applicants, and the 135,947 individuals accompanying them as family members, are still living in Afghanistan; the second highest concentration of referrals are in Pakistan.³²

State Department Prioritizes USRAP Referrals in Pakistan

As of September 2023, State PRM was expediting the processing of some of the 5,124 P1 and P2 principal applicants in Pakistan, prioritizing those with urgent medical needs that cannot be met locally in Pakistan and urgent protection risks, such as:

- arbitrary detention or credible threat of arbitrary detention in Pakistan
- credible fear of deportation from Pakistan
- immediate threat to their physical safety or risk of violence, including gender-based violence.

State PRM asked all U.S. agencies previously working in Afghanistan to each identify and prioritize 10% of their referrals in Pakistan. State PRM told the agencies it cannot guarantee this prioritization will be successful, but said State is actively pursuing all viable options to enable USRAP processing for Afghans in Pakistan. Of SIGAR's 306 referrals to USRAP, 68 principal applicants and their families are currently located in Pakistan. While many individuals meet the criteria of facing urgent protection risks, SIGAR can only prioritize seven. State told SIGAR that PRM and the U.S. Embassy in Islamabad are assessing Pakistan's capacity and intention to implement their repatriation plan. In the event of mass deportations, PRM plans to work with partner organizations to respond to the deported refugees' needs.³³

State also updated its family reunification policy in September 2023 in another effort to prioritize Afghan refugee resettlement. The new Family Reunification Form DS-4317 allows Afghans humanitarian parolees under the age of 18, who entered the United States without their parents as part of Operation Allies Welcome, to apply to resettle their eligible parents and siblings living abroad.³⁴

TALIBAN GOVERNANCE

Two Years of Taliban Rule

This quarter marked two years since the Taliban seized power in Afghanistan. In that time, the Taliban have shaped governing institutions to serve their aims and cement power. As of September 2023, the UN Secretary-General reported that the Taliban remained “firmly in control of the country” and continued to implement what they consider their “Islamic system.” In the words of the Afghan journalists Jalil Rawnaq and Amir Behnam, this “ultra-conservative and radical religious ideology, based on its own harsh interpretation of Islam, has largely defined the group’s worldview, behavior, and political aims.” Under this system, human rights protections have been undermined “at all levels,” according to the Office of the UN High Commissioner for Human Rights. The Office said, “The de facto authorities have promulgated edicts and other pronouncements which actively discriminate against women and girls and curtail the fundamental freedoms of the population. Human rights violations are prevalent, with a lack of accountability for the perpetrators.”³⁵

U.S.-Taliban Relations

State told SIGAR that the United States has set human rights protections as a precondition for recognizing the Taliban as the government of Afghanistan. “We have been clear to the Taliban that, to earn legitimacy and credibility, they will need to consistently respect the human rights and fundamental freedoms of all Afghans,” State said.³⁶

At the same time, the United States has other competing interests in Afghanistan and the region. On the two-year anniversary of the Taliban takeover, Secretary Antony Blinken defended the Biden Administration’s decision to withdraw from Afghanistan during a State Department press briefing:

The decision to withdraw from Afghanistan was an incredibly difficult one, but also the right one. We ended America’s longest war... And in turn, that has enabled us to even more effectively meet the many challenges of our time, from great power competition to the many transnational issues that we’re dealing with that are affecting the lives of our people and people around the world.³⁷

Secretary Blinken’s response reflects the nuanced nature of U.S.-Afghanistan bilateral relations, whereby the United States has concerns both about global geopolitics as well as the ongoing human rights abuses in Afghanistan. Therefore, the United States continues to engage with the Taliban on issues of mutual interest. On July 30–31, 2023, a U.S. delegation, headed by Special Representative for Afghanistan Thomas West, Special Envoy Rina Amiri, and Chargé d’Affaires of the U.S. Mission to Afghanistan Karen Decker, met with senior Taliban representatives in Doha, Qatar.

According to State, U.S. officials “identified areas of confidence building in support of the Afghan people,” and expressed “deep concern regarding the humanitarian crisis.” U.S. officials also “took note of the Taliban’s continuing commitment to not allow the territory of Afghanistan to be used by anyone to threaten the United States and its allies,” and acknowledged a decrease in large-scale terrorist attacks against Afghan civilians.³⁸

While the security situation in Afghanistan has stabilized under the Taliban, Dr. Asfandiyar Mir of the United States Institute of Peace said it’s plausible that under supreme leader Haibatullah Akhundzada, the Taliban are “[retaining] their longstanding political desire to be a host to foreign jihadists who are dissidents in their own countries, as well as a supporter of jihadist campaigns internationally,” though Mir said certain Taliban factions prioritize preserving foreign aid and accessing development assistance. As a result, he added, the Taliban appear to navigate the balance between what they consider to be their moral agenda and their geopolitical interests. However, over the past two years, Akhundzada has repeatedly favored ultra-conservative policies over calls for moderation. Mir concluded that Akhundzada and his close associates have the “decisive vote on most significant policy issues,” and those Taliban members focused on the international community are “ultimately unable to sway Taliban decision-making.”³⁹

Taliban Appoint New Officials

This quarter, Akhundzada continued to appoint senior and district-level Taliban officials, including two new governors in Takhar and Badakhshan Provinces, where the terror groups Tehreek-e-Taliban Pakistan (TTP) and Islamic State-Khorasan (IS-K) have expanded their presence in recent years. Both governors are reportedly affiliated with the Haqqani Network, a faction within the Taliban, and support the TTP.⁴⁰ This leadership shift follows the Taliban’s August announcement that 10 non-local Taliban officials would replace governors and security officials in eight provinces across northeastern Afghanistan, leading to reports of armed clashes.⁴¹ The ministry of defense made several official visits to Badakhshan and Takhar Provinces this quarter amid escalating security concerns.⁴² Experts posit that while the appointments momentarily appeased the Taliban’s Haqqani, local, and Kandahar factions, the new leadership in the northeast may escalate the converging security concerns in the region.⁴³

According to a report from the UN Secretary-General, security threats have decreased in recent years. However, the report acknowledged the continued presence of terrorist elements in Afghanistan, and underscored that ongoing Taliban human rights abuses risk radicalizing youth, who may turn to extremism in response.⁴⁴ For more information on regional terrorism and the security situation in Afghanistan, see page 39.

Human Rights Violations at Crisis Point

“Human rights in Afghanistan are in a state of collapse,” UN Human Rights Commissioner Volker Türk told the Human Rights Commission on September 13, 2023. Türk pointed to ongoing reports of extrajudicial killings, torture and ill-treatment, and arbitrary arrests and detentions, as well as serious violations against former government officials. He added that Afghanistan has set “a devastating precedent” as the only country in the world to prevent women and girls from obtaining secondary and higher education. Türk underscored the Taliban’s “long list of misogynistic restrictions” confining the country’s women “to the four walls of their homes,” before asking: “What can possibly come next?”⁴⁵

Repressive Legal System Violates Rights

According to the UN Human Rights Council, strong rule of law “requires a system of certain and foreseeable law... where laws are publicly promulgated, equally enforced, and independently adjudicated.” Under the Taliban, substantive laws are not based on international norms or public consensus, but rather on the group’s interpretation of the laws and rules set forth in the Quran. In the two years since their takeover, the Taliban have failed to issue a revised constitution for Afghanistan, despite pledges to the contrary. Authorities have given conflicting statements on the need for a constitution. Most recently, Taliban minister of justice Abdul Hakim Shar’i said one is being drafted. However, there is no public participation in the process. Under the Taliban, public input on legislation has been erased from the law-making process, and many institutions such as the Afghanistan Independent Human Rights Commission and Afghanistan’s Attorney General’s Office have been effectively disbanded. This quarter, the Taliban also abolished all political parties. According to Abdul Hakim Shar’i, “There is no Sharia basis for political parties to operate in the country. They do not serve the national interest, nor does the nation appreciate them.” Prior to the Taliban takeover, 70 political parties were registered with the former Ministry of Justice. Power is now consolidated under the unilateral control of the supreme leader and his close associates.⁴⁶

The Taliban justice system remains opaque and riddled with abuses. When the Taliban seized power in 2021, judges appointed by the previous administration were removed and replaced by Taliban appointees. While the legal code was not entirely abolished, the Taliban said all laws remained in place except “those against Sharia.” This has not been clarified, leaving Afghans without a formal, well-understood code of conduct to follow for issues that fall outside the scope of the Quran. The details of legal procedure are instead at the discretion of local leadership and individual judges, resulting in a range of responses to alleged crimes that are interpreted as falling outside the scope of *Hudud* (fixed Quranic punishments for specific crimes) and *Qisas* (retributive justice). The UN also reported that “alleged perpetrators are often detained,

RECENT DEVELOPMENTS



UN Special Representative Roza Otunbayeva speaks before a UN briefing, September 2023. (Photo by ©UNAMA)

sentenced, and punished on the same day by the police and other security agencies, denying any semblance of due process or judicial review.”⁴⁷

In September 2023, the United Nations Assistance Mission in Afghanistan (UNAMA) released a report citing 1,600 instances of human rights violations by Taliban police and the general directorate of intelligence related to the arrest and detention of individuals between January 2022 and July 2023. Almost half of those comprised acts of torture and other cruel, inhuman, or degrading treatment. Of the 1,600 violations, 259 instances caused physical suffering, including by asphyxiation, suspension from the ceiling, and electrical shocks; 207 instances caused mental suffering, including threats to kill the detainee or their family, blindfolding, and restraining for extended periods of time; 18 people died in Taliban custody; and 19 individuals were held in solitary confinement, one for 50 days. UNAMA reported that instances of torture were likely underreported, representing a fraction of the violations in Afghanistan. The report stated, “The pervasive climate of surveillance, harassment, and intimidation of all sectors of society, the threats to individuals not to speak of their experiences while in detention... hampers the willingness of individuals to raise complaints or liaise freely with UNAMA, without fear of repercussions for themselves or their family.”⁴⁸

Taliban Target Former Government Officials and Security Forces

This quarter, UNAMA released a report documenting the Taliban’s targeting of former government officials and former armed forces members, despite the group’s promise of amnesty when they took power. The report documented at least 800 human rights violations by Taliban officials against former

government officials and former members of the Afghan National Defense and Security Forces (ANDSF), in violation of international humanitarian law.⁴⁹

On August 15, 2021, the Taliban announced a “general amnesty” for military and civilian personnel associated with the former Islamic Republic of Afghanistan. In their two years in power, Taliban officials have publicly reaffirmed their commitment to amnesty on social media and in speeches.⁵⁰ Nevertheless, UNAMA recorded hundreds of human rights violations, including extrajudicial killings, arbitrary arrests, detentions, and torture of former government officials and ANDSF members. Human rights violations of this nature have been recorded in all 34 provinces, with the greatest numbers reported in Kabul, Kandahar, and Balkh Provinces. In total, UNAMA documented at least 218 extrajudicial killings, 14 instances of enforced disappearance, and 424 arbitrary arrests and detentions of former government officials and ANDSF members. Those detained reported not being told the charges against them, not being given access to legal counsel, verbal abuse, torture, and in some cases, the accused were killed while in detention.⁵¹

UNAMA said that these violations have “contributed to a climate of fear,” and that the failure to uphold human rights commitments may have “serious implications for the future stability of Afghanistan.” UNAMA called on the Taliban to issue clear, written guidance on the terms of the general amnesty, and transparently investigate instances of alleged abuse against former government and ANDSF personnel.⁵²

The Taliban disputed the UN claims, but there are other credible reports of human rights abuses against former government officials and ANDSF members. Afghan Witness, an Afghan human rights organization, has recorded 112 claims of killings and 130 detentions of former ANDSF since January 2022. A seven-month investigation by *The New York Times* estimated that up to 500 former government officials and ANDSF members were killed or forcibly disappeared in the six months directly following the Taliban takeover.⁵³

“Gender Apartheid” Under Taliban Rule

The Taliban have instituted numerous policies that violate the human rights of women and girls according to international law. As SIGAR has previously reported, education is banned for girls past grade six, women and girls are banned from public parks, women are banned from boarding a flight without a male guardian, and women are banned from working with NGOs or the UN.⁵⁴

This quarter, several multilateral institutions and international NGOs released statements arguing the Taliban’s abuses against women and girls constitute crimes against humanity. In June 2023, the Special Rapporteur on the situation of human rights in Afghanistan and the UN Working Group on discrimination against women and girls presented a report to the UN Human Rights Council on the Taliban’s “widespread and systematic discrimination” of women and girls in Afghanistan. After interviewing 79 Afghan

participants, conducting a survey of more than 2,000 Afghans, and visiting Afghanistan to meet with Taliban authorities and other relative parties, the UN representatives concluded that the Taliban in Afghanistan have instituted a system of “gender apartheid.”⁵⁵

For the report, the situation in Afghanistan was assessed against the Universal Declaration of Human Rights, various human rights treaties, and the Rome Statute of the International Criminal Court (ICC). The principles enumerated in these documents include the right to equality and the right *not* to experience any distinction on the basis of sex and/or gender. Additionally, the Convention on the Elimination of All Forms of Discrimination Against Women calls on states to eliminate conduct and customs that prejudice women, and all other practices assuming the inferiority of women to men. Although the Taliban claim to respect women “in accordance with sharia law,” the Special Rapporteur and Working Group concluded, “In their totality, the [Taliban’s] edicts significantly limit women’s and girls’ ability to engage in society, have access to basic services, and earn a living.”⁵⁶

Defining Gender Apartheid

The legality of the term “gender apartheid” is unclear. At present, the United Nations’ legal definition of apartheid mirrors the UN Convention on the Suppression and Punishment of the Crime of Apartheid (the Apartheid Convention), which formed in response to the racially discriminatory policies of the South African government from 1948 to 1990. The Apartheid Convention defines apartheid as “inhuman acts committed for the purpose of establishing and maintaining domination by one racial group of persons over any other racial group of persons and systematically oppressing them.”⁵⁷ However, there have been instances of U.S. lawmakers using the term “apartheid” outside its legal definition in an effort to qualify the degree of gender-based discrimination specific to the Taliban. In 2001, Democratic Majority Leader Harry Reid told the Senate:⁵⁸

“Gender apartheid is not unlike racial apartheid in South Africa where the black majority suffered appalling human rights violations... It is difficult to imagine a system worse than apartheid in South Africa. Sadly, this is the case for Afghan women suffering unthinkable violations of their most basic human rights.”

As conditions for women in Afghanistan in 2023 increasingly resemble those in 2001, the Special Rapporteur and Working Group argue that international law could be adapted to define gender apartheid as “inhuman acts committed in the context of an institutionalized regime of systematic oppression and domination of one gender group over any other gender group or groups and committed with the intention of maintaining that regime.”⁵⁹ The U.S. Ambassador-At-Large for Global

“Gender apartheid is not unlike racial apartheid in South Africa where the black majority suffered appalling human rights violations... It is difficult to imagine a system worse than apartheid in South Africa. Sadly, this is the case for Afghan women suffering unthinkable violations of their most basic human rights.”

—Senator Harry Reid

Source: Senator Harry Reid, *Woman in Afghanistan*, Congressional Record, Vol. 147, No. 151, 11/5/2001.

Criminal Justice, Beth van Shaack, said the United States does not “have a position per se on the concept” of gender apartheid, although she acknowledged “many of the same characteristics that we saw in Apartheid South Africa, we are, of course, now seeing with respect to women and girls in Afghanistan.”⁶⁰

This statement, however, is not an official U.S. government endorsement that the gender persecution in Afghanistan constitutes apartheid. State told SIGAR that apartheid historically refers to discrimination on the basis of race but acknowledged, “we see some similarities with respect to the Taliban’s treatment of women.” When asked about an official policy on “gender apartheid,” State responded, “The United States condemns the Taliban’s systemic mistreatment of and discrimination against women and girls, and welcomes efforts to promote accountability.”⁶¹

Taliban Gender Persecution a Crime Against Humanity

Given the complex legal definition of apartheid, some human rights defenders have avoided using the term, and instead content that the Taliban’s policies of gender persecution constitute a crime against humanity, according to the guiding statutes of the ICC. The ICC in the Hague includes gender persecution under the umbrella of crimes against humanity. On September 8, 2023, Human Rights Watch issued a report arguing that the Taliban’s policies affecting women and girls constitute a crime against humanity, as manifested through:⁶²

- restrictions on freedom of movement, expression, and association
- restrictions on employment
- restrictions on dress
- bans on education
- arbitrary arrests and violations of the right to liberty.

Human Rights Watch argues that the restrictions targeting women and girls meet the four requirements of a crime against humanity, as listed in the Rome Statute: (1) the attack is “widespread and systematic;” (2) the attack is directed against a “civilian population;” (3) the acts are committed “with knowledge of the attack;” and (4) the acts are “pursuant to or in furtherance of a state or organizational policy to commit such an attack.” The interim co-director of the Women’s Rights Division at Human Rights Watch, Heather Barr, and other women’s rights activists and human rights defenders used the opportunity of the 78th UN General Assembly in September 2023 to broadcast the case for naming the Taliban’s policies as a crime under international law. Speaking at a Security Council meeting during the general assembly, experts, including UNAMA head Roza Otunbayeva, UN Under-Secretary-General Sima Sami Bahous, and international legal expert Karima Bennouna, called on the Security Council to induce the Taliban to end “gender apartheid,” citing the rise in suicide and suicidal ideation among Afghan

women and girls as their rights disappear. Under-Secretary-General Bahous also called attention to rising rates of child marriage and child labor. She further advocated for the right of Afghan women to participate in the ongoing discussions with the Taliban, noting, “We must chart a way forward, together, guided by women’s voices and the principles of the UN Charter.”⁶³

To realize this aim, Bahous recommended the Security Council Committee convene a dedicated session on the role the Committee can play in responding to women’s rights violations, including giving a platform for Afghan women and women’s rights experts directly; she also called for the Security Council’s support for an intergovernmental process to codify gender apartheid in international law, arguing that the specific systematic violations on the basis of gender must be named, defined, and proscribed in global norms. The Security Council has an assessment due on November 17, 2023, to provide “forward-looking recommendations for an integrated and coherent approach” to the situation in Afghanistan.⁶⁴

PUBLIC HEALTH

Public Health Deteriorates

The public health situation in Afghanistan continues to deteriorate, despite coordination between the World Health Organization (WHO) and the Taliban ministry of public health. The most recently available WHO data from July finds 17.6 million people in need of health assistance and critical shortages in health care personnel, with just 3.5 doctors and 1.6 midwives per 10,000 people. According to WHO, Afghanistan’s health care system is facing a “significant funding deficiency,” that will have “devastating impact to health of Afghans, especially women and children.” Without additional funding, WHO said, eight million people will lose access to essential and potentially lifesaving health assistance, 450,000 patients will lose access to trauma care, and 875,000 children will suffer from severe acute malnutrition.⁶⁵

Despite critical gaps in health care, USAID’s Bureau for Humanitarian Assistance (BHA) reports Taliban interference has hindered service provision this quarter. The Taliban ministry of public health suspended one of BHA’s implementing partner’s programming this quarter due to the supposed over-concentration of its activities in certain provinces and non-compliance with Taliban policies. After sustained engagement with the Taliban health authorities, activities resumed approximately one month later. Separately, Taliban personnel in one province detained several male and female staff implementing health activities because of the participation of female health workers, even though women working in the health sector are supposed to be exempted from the ban on women working with the UN and NGOs. The implementing partner was able to secure their workers’ release.⁶⁶

BHA says it is closely engaging with partners to monitor conditions and continue providing principled humanitarian assistance. WHO says its goals for the remainder of 2023 include strengthening disease outbreak preparedness, strengthening the health information management system, expanding health services coverage, and sustaining the momentum of polio eradication. WHO also continues to monitor the status of major infectious disease outbreaks in Afghanistan. As of September 2023, WHO recorded 225,563 cases of COVID-19, 152,198 cases of acute watery diarrhea, 20,403 cases of measles, and 992 cases of Crimean Congo hemorrhagic fever. The WHO's disease outbreak responses include leading and coordinating task forces, supporting public laboratories, distributing health management kits, surveilling and investigating disease outbreaks, providing hygiene and sanitation supplies, circulating educational materials, and coordinating with the Taliban ministry of public health.⁶⁷

ICRC Ends Management of 25 Hospitals

The International Committee of the Red Cross (ICRC) announced this quarter that it was ending its support for 25 hospitals on August 31, 2023, after 20 months of partnering with the Taliban ministry of public health. The ICRC said in a statement, "The ICRC does not have the mandate nor the resources to maintain a fully functioning public health care sector in the longer term." The ICRC, which began operating the hospitals after the fall of the government in August 2021 when Afghanistan's financial crisis and departing development partners pushed the health care system toward collapse, said it was decreasing its funding of the hospitals due to financial difficulties.⁶⁸

The ministry of public health reported that it is already operating 150 other hospitals with a total of 15,000 beds. Despite the purported Taliban gains in public health management, a representative from the Health Cluster Afghanistan, a UN coordinating group for health emergencies, noted that the transfer of the ICRC hospitals to the ministry will (1) increase caseload on existing health facilities; (2) reduce response capacity of the health system during emergencies; (3) increase patient out-of-pocket health spending and limit access to health services for those who cannot afford the costs; (4) compromise quality of medical education as these are teaching hospitals for medical students; and (5) compromise quality of health services due to limited resources and turnover of qualified health care workers.⁶⁹

A WHO representative, the Health Cluster Coordinator, and the WHO Health Emergency Team briefed USAID BHA and other relative humanitarian partners about the situation and mapped the previous year's caseload to create a support plan for these hospitals. As of September 2023, WHO has scaled up its support of the 25 hospitals and is providing essential medicine and medical supplies. In the short term, WHO advocates for donor mobilization to avoid disruption in health services. Long-term, WHO suggests the Taliban allocate more resources for the health sector, promote public-private partnership, and generate internal resources. The cost to support the former-ICRC hospitals is estimated at \$75–\$80 million per year.⁷⁰



Women wait at a maternal health hospital, the only one of its type in Afghanistan.
(Photo by ©UNICEF/Shehzad Noorani)

According to USAID, as of October 2023, the Taliban ministry of public health stated it would take over payment of ICRC hospital staff salaries. USAID told SIGAR it could not confirm if the salaries have been paid, but implementing partners reported that the hospitals continue to operate. USAID also said it does not have information on the Taliban ministry's capacity to manage the hospitals. Since ICRC's departure, WHO received \$4 million from UN OCHA's emergency-use Afghanistan Humanitarian Fund to provide medicines to the hospitals through the end of 2023. Despite the adverse impacts projected by the Health Cluster, USAID told SIGAR it is not aware of any immediate negative effects from ICRC's departure, but said it is monitoring the situation, including the role of the ministry of public health, through engagements with humanitarian health actors and partners.⁷¹

EDUCATION

More Restrictions on Girls' and Women's Education

This quarter, the Taliban imposed informal, stricter measures on girls' education in certain provinces. Unlike the formal edicts that announced nationwide bans on women and girls' education and freedom of movement and work, the new ban on girls' education is localized. It prevents girls beyond the third grade or older than 10 years of age from attending school in 10 provinces, according to State.⁷² USAID confirmed that "these local restrictions are very fluid...they may have been hyper-localized or that they are not consistently held throughout the quarter."⁷³

In August, several UN human rights experts issued a joint statement condemning the Taliban's widening gap between their promises and their actions, including their recent violations of human rights, particularly referring to the new set of local policies further reducing the age at which girls can attend school.⁷⁴

In addition to the nationwide ban on girls and women from attending schools and universities, State confirmed that the Taliban are seeking to revise curricula for girls, adding that it “has observed dramatic restrictions on women’s and girls’ access to education since the Taliban takeover.”⁷⁵

Moreover, on August 12, 2023, Molvi Abdul Jabbar, adviser to the Taliban ministry of higher education, said the decision of whether or not to open schools and universities to women and girls rests with the Taliban supreme leader Akhundzada.⁷⁶ Referring to Akhundzada, Jabbar said, “When he says they are open, they will open the same day. All our leaders are in favor of (restarting girls’ education), even our ministers are in favor of it.” Jabbar concluded, “It is only because of our obedience [to Akhundzada] that we are following his orders.”⁷⁷

Taliban’s War on Thoughts

A recent analysis by the Afghanistan Analysts Network argues that the Taliban regime exerts all-encompassing control over the country’s education, including decisions about who gets an education, what content is taught in schools and universities, and who teaches and leads educational institutions. The Taliban practice a “top-down reorientation and unquestioning obedience” approach to impose what they call their *fekri jagra* or “war on thoughts,” according to the analysis. The Taliban are promoting “Talibanisation, theocratization, and instrumentalization of the *fekri jagra*,” by replacing high-level ministry of education officials and university faculty with Taliban members. The Taliban have also established new religious studies disciplines and required all public and private higher education institutions to follow the Taliban’s new religious studies curricula.⁷⁸ In its most recent situation report this quarter, the UN said it saw “the abolition and reshaping of departments” within the Taliban’s ministry of education, including the abolition of teacher training centers, affecting around 4,000 academics.⁷⁹ The report also noted that the Taliban have continued to speak publicly about the importance of madrassas as part of the country’s education system, including allocating a specific budget for supporting private madrassas.⁸⁰

Taliban Madrassas Replace Schools

This quarter, a UN report cited the Taliban claim that there are currently 15,000 madrassas in Afghanistan, “all funded through the national budget and reportedly using curricula focused on religious subjects with a few courses on modern sciences.”⁸¹ On June 23, 2023, the Taliban minister of education announced that “the Taliban leader has approved the recruitment of 100,000 madrassa teachers.”⁸² According to the UN, although girls are prevented from attending secondary schools, they can attend madrassas beyond the sixth grade.⁸³ However, a former education official told SIGAR that “Taliban are now closing madrassas for women, not just schools... in the central, northern, and western regions of Afghanistan.”⁸⁴

The former education official added that “the Taliban are recruiting madrassa-based educators, or religious teachers, to teach in schools.”⁸⁵ In

an effort to continue their overhaul of the education system, the former education official also said that the Taliban are changing the curriculum.⁸⁶ “For example, they will have a physics teacher who doesn’t know physics. Instead, he will teach about imperialism and how the greatest scholars of physics were actually from the Islamic world.”⁸⁷

According to USAID, Islamic education has been delivered through a variety of public and private centers both pre- and post-Taliban takeover in Afghanistan.⁸⁸ This includes mosque-based education, madrassas, as well as centers that focus on specific aspects of religious education, such as memorizing the Quran or more advanced religious studies.⁸⁹ USAID told SIGAR that in 2022, the Taliban introduced “jihadi madrassas” as a new category of public Islamic education centers.⁹⁰ USAID said, “In August 2023, the Taliban confirmed the establishment of at least one public jihadi madrassa in each of Afghanistan’s 34 provinces.”⁹¹ Jihadi madrassas reportedly enroll children of primary- and secondary-school age.⁹² Instruction in jihadi madrassas focuses on religious studies, with limited emphasis on the sciences.⁹³ Although a version of the madrassa system has historic roots in the country, “what is new is the fact that the Taliban are introducing jihadi madrassas as part of the public Islamic education system,” USAID told SIGAR.⁹⁴

The Rise of Secret Schools

In the wake of harsher restrictions on girls’ education, some Afghans have resorted to turning their homes into secret schools. Recent media reports confirm that although the Taliban have warned that those operating and attending secret schools will be punished, some Afghan women and girls risk their lives daily to get an education. Given the increasing restrictions on women’s and girls’ movement outside their homes, students reported that they find different routes, meet at secret rendezvouses, and often change their school locations to ensure that they are not discovered.⁹⁵

This quarter, the BBC interviewed teachers and students from some secret schools. In addition to the dangers of teaching and studying at secret schools, the audio documentary highlighted how technological advances have helped women organize and access high quality educational materials for the secret schools. According to the documentary, students are taught by female university students, who are also banned from attending classes. Students interviewed for the documentary questioned why their right to education has been unjustly stripped from them. One secret school student said, “Here Taliban deeply dislike when a girl or a woman goes outside of her house on her own.”⁹⁶

OIC Criticism of Restrictions on Female Education

The Taliban have faced global criticism for their restrictions on female education, including from the Muslim world. This quarter, a delegation of

Islamic scholars from the Organisation of Islamic Cooperation (OIC) traveled to meet with Taliban members to discuss women's rights, including their right to education. In a written statement posted on the OIC website, the delegation aimed to “engage with Afghanistan on issues of utmost importance, such as tolerance and moderation in Islam, girls’ education and women’s work.”⁹⁷

The statement also said that the delegation “stressed the need to exert all effort to enable boys and girls to enroll in all levels of education and all specializations needed by the Afghan people at this critical stage in their history.”⁹⁸ Taliban officials briefed the delegation on the “efforts exerted by the interim administration in reviewing curricula and providing a safe environment for girls’ education throughout the country,” OIC reported. It added that the Muslim delegation “confirmed the readiness of the OIC member states to provide all possible support in this regard.”⁹⁹

Education Activist Freed

On October 26, 2023, the Taliban released education activist Matiullah Wesa from prison, with no explanation for why he was arrested seven months earlier.¹⁰⁰ Wesa, known for his work on increasing access to education for children in Afghanistan, especially for young girls, leads PenPath, a volunteer-based organization, for which he traveled and campaigned in remote districts across Afghanistan to create mobile, makeshift schools. Prior to his arrest on March 27, 2023, PenPath had about 2,400 volunteers working on enhancing Afghan children’s access to basic education.¹⁰¹

For more information about SIGAR’s evaluation issued this quarter on the state of education in Afghanistan, see page 98.



Afghan girls attend class with PenPath volunteer instructors. (Photo by @atta_wesa)

SECURITY

The Taliban continue to face compounding challenges to their authority from Islamic State-Khorasan (IS-K), Tehreek-e-Taliban Pakistan (TTP), and anti-Taliban resistance groups.¹⁰² The UN Security Council reported the Taliban maintain strong ties with al Qaeda and TTP, both of which benefit from increased freedom of movement and protection under the Taliban. However, the UN Security Council Analytical Support and Sanctions Monitoring Team assessed that TTP's expansion—emboldened by Taliban support—could surpass the Taliban's ability to maintain stability.¹⁰³ In September, U.S. Special Representative for Afghanistan Thomas West stated that TTP now poses the most serious threat to regional stability, marking a shift in how TTP is viewed by State, and that IS-K remains the greatest threat emanating from Afghanistan to the United States and its allies.¹⁰⁴ The growing presence of foreign terrorist fighters in Afghanistan and the Taliban's domestic security issues have heightened regional security concerns and raised increasing questions about the Taliban's credibility in upholding their counterterrorism commitments.¹⁰⁵

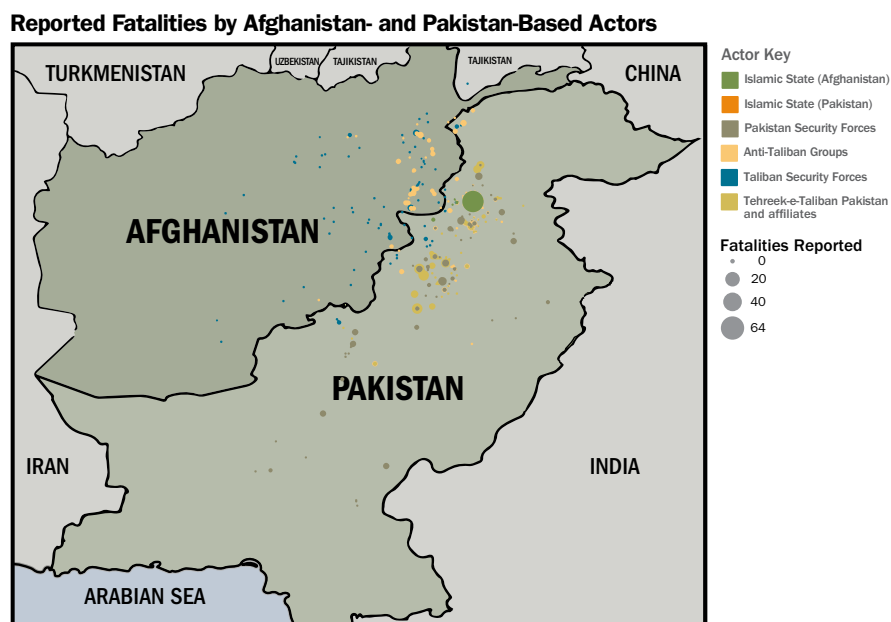
Increased TTP Activity Challenges Regional Stability

The UN Security Council Analytical Support and Sanctions Monitoring Teams assessed that TTP is gaining momentum in its operational capacity against Pakistan, and could seek to become an umbrella organization for foreign groups in Afghanistan.¹⁰⁶ The UN estimates there are 4,000 to 6,000 TTP fighters in Afghanistan.¹⁰⁷ The UN Sanctions Monitoring Teams reported that TTP is using al Qaeda's and Eastern Turkistan Islamic Movement/Turkistan Islamic Party's training camps in Kunar Province.¹⁰⁸ The UN Sanctions Monitoring Teams said that despite regional pressures, the Taliban do not have the capacity or willingness to contain TTP, and continue to provide them safe haven, materiel, and logistical support.¹⁰⁹

TTP Escalates Attacks Against Pakistan

This quarter, TTP escalated operations against Pakistani security forces across northwestern Pakistan, claiming responsibility for 182 attacks from July 1 to October 6, 2023, according to the Armed Conflict Location and Event Data (ACLED) project—a nonprofit organization previously funded in part by the State Department's Bureau of Conflict and Stabilization.¹¹⁰ In early September, TTP attacked Chitral, Pakistan from Afghanistan, capturing some territory and instigating fighting with Pakistani forces.¹¹¹ Taliban and Pakistani forces also clashed at this time, following reports that the Taliban built over 100 security outposts along the border, including one near the Afghanistan-Pakistan Torkham border.¹¹² Pakistan closed the Torkham border crossing for nine days in response, until the two countries reached

FIGURE R.1



Source: ACLED, "Armed Conflict Location and Event Data (ACLED) Project Asia-Pacific data," www.acleddata.com, accessed 10/13/2023; SIGAR analysis of ACLED data, 10/13/2023.

a ceasefire following Taliban security assurances.¹¹³ The Torkham crossing connects Afghanistan's Nangarhar Province with Pakistan's Khyber Pakhtunkhwa Province and accounts for almost 85% of all trade between Afghanistan and Pakistan.¹¹⁴ After the Torkham border re-opened, TTP warned its members against recruiting Afghan nationals into the organization lest they be penalized.¹¹⁵

Taliban's Relationship with Pakistan Further Strained

The Taliban continue to claim there are no terrorist organizations operating in Afghanistan, while Pakistan maintains that militants use Afghan territory to conduct attacks against it.¹¹⁶ Pakistan has repeatedly threatened to target Afghan-based militants and called for Taliban-Pakistan negotiations to address their security concerns. Taliban officials have stated that security incidents in Pakistan are caused by Pakistan's internal politics and offered to neutralize militants that are planning attacks on Pakistan.¹¹⁷ On October 5, Pakistan's Special Representative on Afghanistan Asif Durrani said, "the peace dividends for us [Pakistan] are missing," after Taliban and Pakistani officials met in Islamabad in September and discussed border security, though the Taliban told Pakistan that they arrested 200 TTP militants. Akhundzada issued a verbal edict on August 5 forbidding cross-border attacks on Pakistan as against Islam, but the edict appeared to have little effect, given TTP's violent attacks later that month.¹¹⁸ Taliban foreign

minister Amir Khan Muttaqi said that both sides should refrain from public statements that fuel mistrust.¹¹⁹

This quarter, State said the extent to which the Taliban are able and willing to restrict TTP is unclear, and State continues to call on the Taliban to uphold their counterterrorism commitments under the Doha Agreement.¹²⁰ Pakistan's interim prime minister, Anwar ul Haq Kakar, said one new challenge is that some TTP fighters reportedly use U.S. weapons and combat technology previously provided to the former ANDSF.¹²¹

Islamic State-Khorasan Changes Tactics, Remains a Threat

IS-K remains the most serious terrorist threat to Taliban rule as well as the most serious external threat emanating from Afghanistan to the United States and its allies, according to the UN Security Council Analytical Support and Sanctions Monitoring Team and State. The UN estimates IS-K strength between 4,000 and 6,000 fighters, including family members.¹²² According to the U.S. Department of Homeland Security, IS-K uses high casualty attacks and English-language media to globally promote the group's local grievances.¹²³

IS-K Attacks this Quarter

IS-K claimed at least 10 attacks in Afghanistan and Pakistan this quarter.¹²⁴ State reported that IS-K maintains the capability to conduct high-profile attacks against the Taliban, Afghan civilians, and neighboring countries.¹²⁵ On July 30, an IS-K suicide bomb targeting the pro-Afghan Taliban Jamiat Ulema-e-Islam party killed at least 60 and wounded over 100 people at an election rally in Bajaur, Pakistan. The attack was IS-K's largest foreign attack since 2015. Pakistan blamed the Taliban for permitting militant sanctuaries in Afghanistan and Afghan citizens to cross the border and participate in attacks.¹²⁶

Apart from high-profile attacks, IS-K conducts regular, low-level attacks on soft targets, such as schools, mosques, and health clinics, to cause fear in local communities, undermine Taliban authority, gain followers, and challenge the regime's security agencies.¹²⁷ On October 13, an IS-K suicide bombing at a Shi'a mosque killed nearly 30 people in Baghlan Province, one of the only high-profile attacks on the Shi'a community in 2023.¹²⁸ State reported that religious minorities remain vulnerable as the Taliban provide them with minimal protection from IS-K threats.¹²⁹

This quarter, the Taliban attacked seven IS-K positions, including one raid that captured 12 IS-K militants in Badakhshan Province, according to ACLED.¹³⁰ A Taliban media campaign this quarter aimed to connect Tajikistan's crackdown on Islamic practices with the rise of IS-K, as the Taliban seek to limit IS-K's appeal among Tajik Afghans and deflect responsibility for IS-K's regional attacks from Afghanistan.¹³¹

Taliban's IS-K Strategy

While the Taliban publicly maintain that IS-K does not pose a threat to Afghanistan, they also cite IS-K threats to justify attacking them.¹³² State said the Taliban consider IS-K an existential threat and will do whatever they deem necessary to neutralize that threat.¹³³ The UN Security Council Analytical Support and Sanctions Monitoring Team reported that the Taliban enlist foreign terrorist groups in their attacks on IS-K, and although they exert some control over these groups, they do not have a "consistent and effective approach" toward them.¹³⁴ U.S. Special Representative for Afghanistan Thomas West said the Taliban "have a very aggressive, violent offensive ongoing that has significantly degraded [Islamic State-Khorasan] capability." State added that Taliban raids killed at least eight key IS-K leaders in 2023, including some responsible for plotting external attacks.¹³⁵

Some experts noted that IS-K seeks to downplay its strength in Afghanistan through its "strategic silence policy" of not claiming responsibility for attacks.¹³⁶ Other observers argued that IS-K's less frequent, but still high-profile, lethal attacks indicate that it remains a destabilizing regional force.¹³⁷

Al Qaeda Remains in Afghanistan

The UN Security Council Analytical Support and Sanctions Monitoring Teams estimate al Qaeda has 30 to 60 core senior members and 400 fighters—reaching 2,000 fighters with family members and supporters—and operates five training camps and a number of safe houses in Afghanistan.¹³⁸ The UN teams reported that the al Qaeda-Taliban relationship remains close and symbiotic with the Taliban providing ongoing support to al Qaeda, and al Qaeda serving in advisory roles and appointments in Taliban security and administrative offices.¹³⁹

United States and UN Assess al Qaeda Threat Differently

According to a recent U.S. intelligence assessment, al Qaeda is unlikely to revive its operations in Afghanistan and Pakistan. The assessment noted that al Qaeda's ability to threaten the United States from Afghanistan or Pakistan is at its "historical nadir," and that it has "lost target access, leadership talent, group cohesion, rank-and-file commitment, and an accommodating local environment."¹⁴⁰

The UN Security Council, on the other hand, reported that increased instability in Afghanistan could embolden al Qaeda in the long term, despite its

current minimized and decentralized structure.¹⁴¹ The UN Security Council said al Qaeda looks to strengthen cooperation with non-Afghan origin, regional terrorist groups operating in Afghanistan.¹⁴² Al Qaeda is reportedly training the offshoot group al Qaeda in the Indian Subcontinent (AQIS), which is estimated to have an additional 200 fighters in Afghanistan, to conduct regional attacks. AQIS supports TTP, according to the UN Security Council.¹⁴³ The United States previously assessed AQIS as “defunct.”¹⁴⁴

U.S. Counterterrorism Coordination with the Taliban

U.S. officials met with Taliban officials on July 30–31 to discuss Taliban efforts to uphold their counterterrorism commitments under the Doha Agreement.¹⁴⁵ Following the meeting, a U.S. intelligence official reportedly said the United States is sharing counterterrorism information with the Taliban, but not “actionable intelligence,” or targeting data. The United States has previously, and tangentially, coordinated counter-IS-K activities with the Taliban.¹⁴⁶

The UN Security Council continued to cite concerns from neighboring states about terrorist groups’ ability to destabilize the region from Afghanistan.¹⁴⁷ In July, special representatives and envoys from Kazakhstan, Kyrgyzstan, Tajikistan, Turkmenistan, Uzbekistan, and the United States—the C5+1 diplomatic platform members—discussed preventing Afghanistan from “being used as a base for hosting, financing, or exporting terrorism.”¹⁴⁸ Officials from Uzbekistan and the Taliban then met in September to coordinate border security resources.¹⁴⁹ The Taliban and Iran have coordinated counterterrorism efforts in northern Afghanistan against the Islamic State, following an August IS-K attack in Iran.¹⁵⁰



U.S. officials meet with their counterparts from Kazakhstan, Kyrgyz Republic, Tajikistan, Turkmenistan, and Uzbekistan at the C5+1 session on Afghanistan in Astana, Kazakhstan. (Photo by @US4AfghanPeace)

Resistance Groups Increase Small-Scale Attacks Against the Taliban

This quarter, various anti-Taliban resistance groups increased their attacks on Taliban security forces in northeastern Afghanistan. From July 1 to October 6, 2023, the National Resistance Front, the Afghanistan Freedom Front, and the Afghanistan Liberation Movement claimed responsibility for 67 attacks against Taliban security forces—about five times as many as last quarter—primarily targeting Taliban outposts in Nuristan, Takhar, and Badakhshan Provinces, according to ACLED.¹⁵¹ These attacks accounted for 125 Taliban deaths.¹⁵² The Taliban attacked seven opposition group positions this quarter.¹⁵³ State called on all sides to exercise restraint and engage in talks, to avoid a return to violence in Afghanistan.¹⁵⁴

Taliban Continue to Publicize Recruitment

The Taliban ministry of defense claimed more than 7,000 individuals joined the army this quarter, bringing their total reported, but unverified, strength to 160,376.¹⁵⁵ Additionally, the ministry of interior's X (formerly Twitter) account reported 2,496 individuals completed police training across the country this quarter, bringing the total Taliban-reported police strength to 206,480.¹⁵⁶ In September 2023, the Taliban ministry of interior announced that it would recruit 74,000 individuals to the military and civil sectors. The Taliban also announced they would expand the army to 200,000 in 2023 based on need.¹⁵⁷

The Taliban claim to have a combined military and police force of over 366,000 personnel as of October 3, 2023.¹⁵⁸ This is larger than the last, also questionable, ANDSF strength of 300,699 reported in the Afghan Personnel and Pay System (182,071 MOD and 118,628 MOI) by the former Afghan government before it collapsed.¹⁵⁹ State and SIGAR are unable to independently verify the Taliban's reported army and police data. Prior to the Taliban takeover, SIGAR repeatedly warned about the issue of “ghost” soldiers in Afghanistan's former security forces.¹⁶⁰

ECONOMY

Economy Survives on Foreign Aid

International humanitarian aid continues to act as a stabilizing force on Afghanistan's economy following two years of economic contraction. The World Bank reported that after the Taliban took control of Afghanistan, “the economy contracted for two consecutive years, declining by 20.7% in 2021 and 6.2% in 2022.”¹⁶¹ While the World Bank partially credited recent UN cash shipments and tighter controls over the use of foreign currencies for the appreciation of the Afghan currency, the afghani (AFN), it stated that some unidentified external financing sources have contributed to bridging the

market gap arising from the widening trade deficit.¹⁶² State also cautioned that “despite recent improvements to some macroeconomic indicators, overall price levels remain much higher than in August 2021, contributing to the erosion of household purchasing power.”¹⁶³ As it stands, “the economy will hover around no-growth territory,” the World Bank added.¹⁶⁴

State noted that inflation has been trending downward since July 2022, the liquidity crisis has improved, and employment has slightly increased. However, the World Bank reported Afghanistan’s revenue fell short by AFN 7 billion (\$89.9 million) from the target set by the Taliban, pointing to decreasing inland tax collections while border tax collections made up 60% of the country’s revenue in the first half of 2023.¹⁶⁵

According to the World Bank, Afghanistan’s imports continued to outpace exports resulting in a wider trade deficit, from \$2.4 billion in the first half of 2022 to \$3.5 billion between January and July 2023. While the Taliban forecast rising revenue and progress on some mining agreements with neighboring countries, the World Bank does not expect a meaningful rise in economic growth from these potential investments.¹⁶⁶ According to State, none of the bilateral investment agreements announced this quarter have resulted in jobs, construction, or revenue.¹⁶⁷

UN Cash Shipments: A Lifeline for the Afghan Economy

Due to the disruption to international banking transfers and liquidity challenges since the Taliban takeover in August 2021, the UN transports cash to Afghanistan for use by UN agencies and its approved partners. State told SIGAR that the UN cash shipments—averaging \$80 million each—arrive in Kabul every 10–14 days.¹⁶⁸ According to the UN Assistance Mission in Afghanistan (UNAMA), all cash is placed in designated UN accounts in a private bank; none of the cash brought into Afghanistan is deposited in the central bank or provided to the Taliban. UNAMA said the cash is carefully monitored, audited, inspected, and vetted in accordance with UN financial rules and processes. From December 2021 to July 2023, the UN reported transferring \$2.9 billion to support humanitarian operations.¹⁶⁹ According to the World Bank, UN cash inflows were around \$1.1 billion as of August 2023, following the \$1.8 billion in cash shipments in 2022.¹⁷⁰

Cash Recipients

The UN reported that since December 2021, 19 UN entities, the World Bank, the Asian Development Bank, and 49 approved NGOs have accessed the UN cash transfer facility. “Imported bank notes allowed United Nations agencies to finance their humanitarian efforts and provided a transparent, low-cost channel for approved NGOs to receive international funding, while also helping stabilize the Afghan currency,” according to the UN Secretary-General’s September 2023 Afghanistan situation report.¹⁷¹ This quarter, U.S. government agencies did not report any instances of the

Taliban siphoning cash from UN shipments or collecting royalties or charging fees on cash shipments. The UN, NGOs, and other entities involved in aid efforts have paid administrative fees to various Taliban ministries, and these fees were recorded by the Taliban as inland revenue.¹⁷²

Afghan Fund Update

This quarter, the Afghan Fund released its June 26, 2023, Board of Trustees meeting minutes on the Fund's website. The minutes noted the approved appointments of existing Board representatives, Anwar Ul Haq Ahady and Shah Mohammad Mehrabi, as co-chairs of the Board of Trustees. The Board further agreed to pay for certain invoices "from the Fund's interest earnings while also continuing to pursue external financing to replenish the Fund's assets."¹⁷³ Those essential costs included operational expenses related to IT and the Fund's website, as well as essential administrative and travel costs associated with the executive secretary's work. Furthermore, the Board "agreed to form a single international advisory committee made up of Afghan individuals, other government representatives, and international experts, instead of constituting both an Afghan Advisory Committee and an International Advisory Committee."¹⁷⁴

Afghanistan is in arrears to the World Bank and the Asian Development Bank.¹⁷⁵ According to the World Bank, since the Taliban takeover, Afghanistan ceased servicing its external debt.¹⁷⁶ Afghanistan must pay the arrears it owes in order to remain eligible to receive international development assistance from these two multilateral development banks.¹⁷⁷ The Afghan Fund's Board of Trustees agreed in principle that the Fund's assets could be used to clear these arrears and thereby help the banks "to stabilize the financial situation and sustain macroeconomic stability in Afghanistan."¹⁷⁸ State told SIGAR that both the World Bank and the Asian Development Bank have made money available for humanitarian assistance projects to Afghanistan.¹⁷⁹

Afghan Fund Background

The Afghan Fund was established as a Swiss charitable foundation in September 2022 through the collaborative efforts of the U.S. Departments of Treasury and State, the Swiss government, and two Afghan economic experts. The Fund aims to protect, preserve, and target disbursements of \$3.5 billion in assets, previously held by Da Afghanistan Bank (DAB), Afghanistan's central bank, in U.S.-based accounts, to help provide greater stability to the Afghan economy and benefit the people of Afghanistan.¹⁸⁰ State previously announced that the Fund is "explicitly not intended to make humanitarian disbursements."¹⁸¹ The Taliban are not involved in the Afghan Fund or the management of its assets and have protested its creation.¹⁸²

The \$3.5 billion in the Afghan Fund comprised half of \$7 billion in DAB assets deposited in the United States prior to the Taliban takeover of Afghanistan in August 2021. On February 11, 2022, President Biden blocked all DAB assets held in the United States by U.S. financial institutions based on the determination that Afghanistan faced widespread humanitarian and economic crises, which constituted “an unusual and extraordinary threat” to the national security of the United States, and found the preservation of the DAB assets to be important for addressing this national emergency.¹⁸³ The other half—another \$3.5 billion—of DAB assets held in the United States remains subject to litigation by U.S. plaintiffs, including relatives of victims of terrorism who had earlier won a judgment against the Taliban. In February 2023, a federal judge in New York rejected the effort by relatives of victims of the September 11 attacks to seize the \$3.5 billion in frozen assets.¹⁸⁴ These funds remain in the United States.

Requirements for Central Bank Recapitalization

Last quarter, a third-party assessment of Afghanistan’s central bank found “several critical deficiencies” regarding the bank’s capabilities, including the lack of operational and political independence from the Taliban regime, and significant deficiencies in the bank’s anti-money laundering and countering the financing of terrorism (AML/CFT) regime.

Treasury and State have stated that, at minimum, DAB must meet the following criteria for the U.S. government to support return of any of the \$3.5 billion from the Afghan Fund to DAB:¹⁸⁵

- demonstrate its independence from political influence and interference
- prove that it has instituted adequate AML/CFT controls
- complete a third-party needs assessment and onboard a reputable third-party monitor.

The third-party assessment of DAB was completed in March 2023. According to Treasury, “this assessment [was] not a comprehensive third-party assessment for purposes of the requirements listed above.”¹⁸⁶ Nonetheless, the assessment, performed by a USAID contractor, showed significant weaknesses related to DAB’s supervisory role in the financial sector.¹⁸⁷ The assessment noted that DAB’s Executive Board consists of three senior Taliban leaders who are currently sanctioned by the UN; and that DAB lacks a risk-based approach to banking. According to the assessment, DAB’s Executive Board appointed the head of FinTRACA, Afghanistan’s financial intelligence unit in charge of AML/CFT enforcement. This practice was a departure from that of the former Ghani government, under which the head of FinTRACA was elected by DAB’s Supreme Council, the assessment said.¹⁸⁸

This quarter, State reported that it was not aware of any anti-money laundering measures taken by DAB and said, “In August 2022, DAB received a directive from Kandahar to abolish monetary fines as an enforcement

tool on non-compliant financial institutions.”¹⁸⁹ According to State, this limitation “undermines DAB’s ability to fulfill its role as a supervisor and to enforce Afghanistan’s AML/CFT regime.”¹⁹⁰ State told SIGAR that the Afghanistan Institute of Banking and Finance—the country’s “only dedicated institution providing professional trainings for the financial and banking sector—has been nonoperational since August 2021.” State further noted that the new FinTRACA staff have not received training on AML/CFT risks and obligations.¹⁹¹

Economic Indicators

Inflation and Demand Continue to Drop

Inflation on basic household goods has contributed significantly to food insecurity since the Taliban seized power. Since 2021, the cost of goods increased as household income declined across all population groups, but after inflation reached a high of 18.3% in July 2022, there has been a downward trend. The latest data available from the World Bank indicate year-on-year inflation hit -9.1% in July 2023. Recognizing the dearth of data available to fully comprehend the shifts in the country’s economic indicators, the World Bank noted that according to a recent survey, Afghan companies reported a continuous decline in overall demand. The survey revealed that while major Afghan markets continue to offer sufficient essential food and non-food commodities, overall demand for goods has shrunk, given that “about two-thirds of Afghan families face significant challenges in maintaining their livelihoods.”¹⁹²

As of August 24, 2023, the AFN traded at an exchange rate of AFN 83.1 to \$1 USD, a 3.7% increase since August 15, 2021, according to the World Bank. The World Bank attributed this improvement to tight controls on foreign currency exports, constrained domestic money supply, and the availability of U.S. dollars in the market from continued UN cash shipments.¹⁹³

High Unemployment for Youth and Women

The Afghan economy and its labor market “struggle to absorb the increased labor supply, and as a result, unemployment has more than doubled compared to the period prior to the Taliban takeover,” the World Bank reported.¹⁹⁴ Skilled and unskilled employment increased slightly in July compared to April 2023, following a decline throughout the winter. Demand for labor reached a nadir in February 2023 at 1.5 and 1.75 workdays per week for skilled and unskilled labor, respectively. As of July 2023, demand was at approximately 2.5 workdays for skilled and approximately 2.7 workdays per week for unskilled employment. Nominal wages per month increased to approximately AFN 650 (\$7.47) for skilled laborers and AFN 330 (\$3.45) for unskilled.¹⁹⁵ A recent World Bank report highlighted that the “level of unemployment is worryingly high among youth and women.”¹⁹⁶

A Weak Banking System Leads to Thriving, Ad Hoc Money Exchange Market

Despite modest improvements in other sectors of the Afghan economy, the commercial banking sector has not improved, according to State. This quarter, DAB continued to waive required examinations, stress tests, and fees as the bank recognizes that several private Afghan banks would not survive the actions required to recapitalize to cover losses incurred from banks' reduced lending, loss of access to foreign reserves, and non-performing assets.¹⁹⁷

As previously reported, Afghanistan has faced a **liquidity crisis** since the Taliban's takeover caused the revocation of DAB's credentials to interact with the international banking system, halting banking transactions.¹⁹⁸ Additional sanctions and a loss of confidence in the domestic banking sector have limited the country's cash flow. Unable to conduct international financial transactions, access cash deposited in bank accounts, or seek lending opportunities, Afghanistan's private sector collapsed, with surviving businesses forced to rely on informal **hawala** networks. This quarter, State confirmed that traditional banks continue to account for less than 10% of the money services sector in Afghanistan.¹⁹⁹

Individuals and firms using traditional banks still face restrictions due to the **liquidity** challenges. No withdrawal limits exist on bank deposits made after August 15, 2021, but cash withdrawals for pre-August deposits remain regulated for individuals and firms. The World Bank reported that firms' access to deposits remains especially constricted. Firms were permitted to withdraw AFN 4 million monthly (\$46,404), but reported access only to approximately AFN 1 million (\$11,460) in practice as of June 2023. Since May 2023, the cash withdrawal limit for individuals is AFN 50,000 (\$580) per week, raised from AFN 30,000 (\$348). Based on phone interviews with individual public employees, the World Bank reported that all civil servants got paid in July 2023. Of the 90% who were paid via bank accounts, 44% reported withdrawal challenges, including "crowded bank branches, poor-quality banknotes, and limited availability of funds."²⁰⁰ According to the World Bank's *October Development Update*, "the payment system is dysfunctional, with most transactions using the informal Hawala channel." Additionally, the banking sector also faces instability and liquidity concerns, compounded by what the World Bank attributed to an "unguided and mandatory shift to Islamic banking."²⁰¹

Prior to the Taliban takeover, DAB offered Islamic banking and finance products to banks that operated in Afghanistan as early as in 2008.²⁰² These products introduced Islamic regulatory and legal banking services offered as "Islamic finance windows" in Afghanistan, and DAB's Islamic Banking Department oversaw these efforts. However, on March 22, 2022, Taliban-controlled DAB published new guidelines for a mandatory conversion of the country's conventional banking system into an Islamic banking system.²⁰³ DAB asked banks to prepare transition proposals and established

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

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.

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

Source: Investopedia, "Liquidity," 8/29/2021; Investopedia, "Liquidity Crisis," 12/6/2020; Treasury, "Hawala: The Hawala Alternative Remittance System and Its Role in Money Laundering," 2003, p. 5.

the “Islamic Banking and Contemporary Research Center” to assist with the transition process.²⁰⁴ According to the World Bank, DAB issues Islamic banking licenses to those banks who receive approval from DAB on their transition proposals and successfully complete the transition process.²⁰⁵ However, DAB has not specified a transition timeline, nor a plan for how the new Islamic banking system will differ from conventional banking. The World Bank reported that the Taliban’s mandatory and “unguided” transition has further complicated Afghanistan’s financial and banking sectors.²⁰⁶ For example, DAB has paused all interest-based lending and recovery for the country’s financial institutions, including for microfinance institutions, until the conversion to Islamic banking takes place.²⁰⁷

A SIGAR-commissioned survey of the Afghan money exchange market in some provinces found that informal money exchange services, known as *sarafis*, not only provide currency exchange and *hawala* services, but also run a current accounting system for their customers. All participating *sarafis* reported being required to register with DAB and the ministries of finance and commerce to follow a set of policies, including paying taxes on their earnings. Some survey participants stated that due to DAB’s inability to monitor financial transactions within the *sarafis*, they can misreport their transactions to avoid paying taxes. One survey participant estimated that 90% of financial exchange and fund transfers now take place through the *sarafis*, including the transfer, exchange, and accounting services of funds for NGOs working in that province.²⁰⁸

Economic Development

Taliban Revenue Misses Its Target

The World Bank reported that in the first five months of FY 2023, the Taliban revenue fell short of its target by AFN 7 billion, partly due to a decrease in inland tax collection. State could not confirm whether the inland tax collection efforts of 2022 and the first half of 2023 accounted for current taxes or past overdue taxes from the previous years.²⁰⁹ Although the Taliban claim to have drafted an annual budget, State told SIGAR that the Taliban have not published any budget data since February 2022. There is also insufficient data on how the Taliban prioritize allocating funds to different sectors. According to State, anecdotal evidence suggested that the budget is primarily used to pay salaries across all ministries, as well as for development projects and contingency accounts. The most recently available data from February 2022 listed security spending as the Taliban’s largest expense.²¹⁰

International Trade: Uncertainties and Promises

This quarter, the Taliban announced they have entered into seven mining agreements, valued at \$6.5 billion, with local and regional entities, including

Chinese, Iranian, Turkish, British, Kazakh, and Afghan mining companies. The Taliban minister of economic affairs projected thousands of Afghan jobs would result. However, Afghan mining experts said any such figure would be “misleading unless they lead to fully realized mining operations on the ground, which could take years.”²¹¹ State told SIGAR that “none of the agreements announced this quarter purporting to be valued at \$6.5 billion have resulted in jobs, construction, or revenue.”²¹²

This quarter, the Taliban participated in several regional and bilateral engagements regarding trade relations and potential investments in Afghanistan, including with Iran, China, Russia, Kazakhstan, and Turkey. On September 6, 2023, the Taliban welcomed a delegation of American companies, led by the Afghan-American Chamber of Commerce (AACC), to discuss potential trade engagements with U.S. companies. AACC said that it plans to continue visiting Afghanistan, particularly given the country’s dire need for economic stability.²¹³

State told SIGAR that on July 24, 2023, the ministry of mines and petroleum (MOMP) held a press conference, as part of a wider Taliban “public accountability” program, where spokesmen highlighted 108 new contracts for mining concessions, some of which were with unnamed foreign companies. In the same conference, MOMP said many illicit mining sites had been closed.²¹⁴

Chinese Investment in Afghanistan

The Taliban continue to pursue new developments with foreign investors, most notably China. In the first half of FY 2023, a Chinese business delegation, supported by the Chinese government, engaged in extensive meetings with the Taliban to discuss potential investments in Afghanistan. This quarter, China became one of the few countries to reappoint an ambassador to Kabul.²¹⁵

The first major mining contract between China and the Taliban was signed in January 2023, a 25-year concession to drill three major mining blocks near the Amu Darya basin. Amu Darya is the world’s third-largest oil and natural gas reserves; around 95% of the basin is in Turkmenistan and Uzbekistan.²¹⁶ State reported that on July 8, 2023, a Chinese-Taliban joint venture called “AfChin” opened a test well in the Qashqari oil fields in the Amu Darya basin. To date, there are nine Qashqari wells, with a daily extraction capacity of 350 tons, State reported. Another Chinese company, Fan China Afghan Mining Processing and Trading Company, has reportedly expressed interest in investing \$350 million in power generation and construction of a cement factory.²¹⁷

In April of 2023, the Taliban announced that a Chinese battery company, Gochin, planned to enter into a \$10 billion contract for extracting lithium in Afghanistan. The Taliban projected it could create 120,000 Afghan jobs. Following the Taliban announcement, however, the Chinese Foreign Ministry spokesman claimed no knowledge of the deal.²¹⁸ State told SIGAR that to date “no agreements have been signed, no infrastructure has been

built, and no jobs have been created.”²¹⁹ Meanwhile, regional and Afghan media reported that the Taliban arrested several individuals, including two Chinese citizens, who attempted to smuggle 1,000 metric tons of lithium ore out of Afghanistan.²²⁰

A recent analysis of the Chinese-Taliban relationship by the Afghanistan Analysts Network raised several concerns regarding the recent Chinese investment agreements with the Taliban. Specifically, the analysis pointed to the Taliban’s lack of economic strategy and Taliban-established laws regarding foreign investments. Although the Taliban have tried to take full credit for the recent investment agreements, the analysis argued that the recent bilateral agreements were a continuation of the former Republic’s regional economic strategy. It further noted that despite the Taliban’s claims to nullify the 2004 Afghan constitution, the Taliban continue to follow the former Republic’s laws on tax, foreign investments, and minerals.²²¹

COUNTERNARCOTICS

This quarter, following the Taliban’s ban on the cultivation and trade of opium, satellite images of Afghanistan’s most high-yield poppy fields showed a significant decrease in this year’s cultivation. The immediate and long-term economic implications of the almost total elimination of this year’s poppy crop remain unclear.²²² Afghanistan has long been the world’s largest supplier of opiates. In 2022, the United Nations Office on Drugs and Crime (UNODC) estimated that Afghanistan supplied 80% of global opiate demand, including opium processed into heroin; it also provided large quantities of other drugs, such as methamphetamine and marijuana.²²³

Implications of the Taliban’s Opium Ban Uncertain

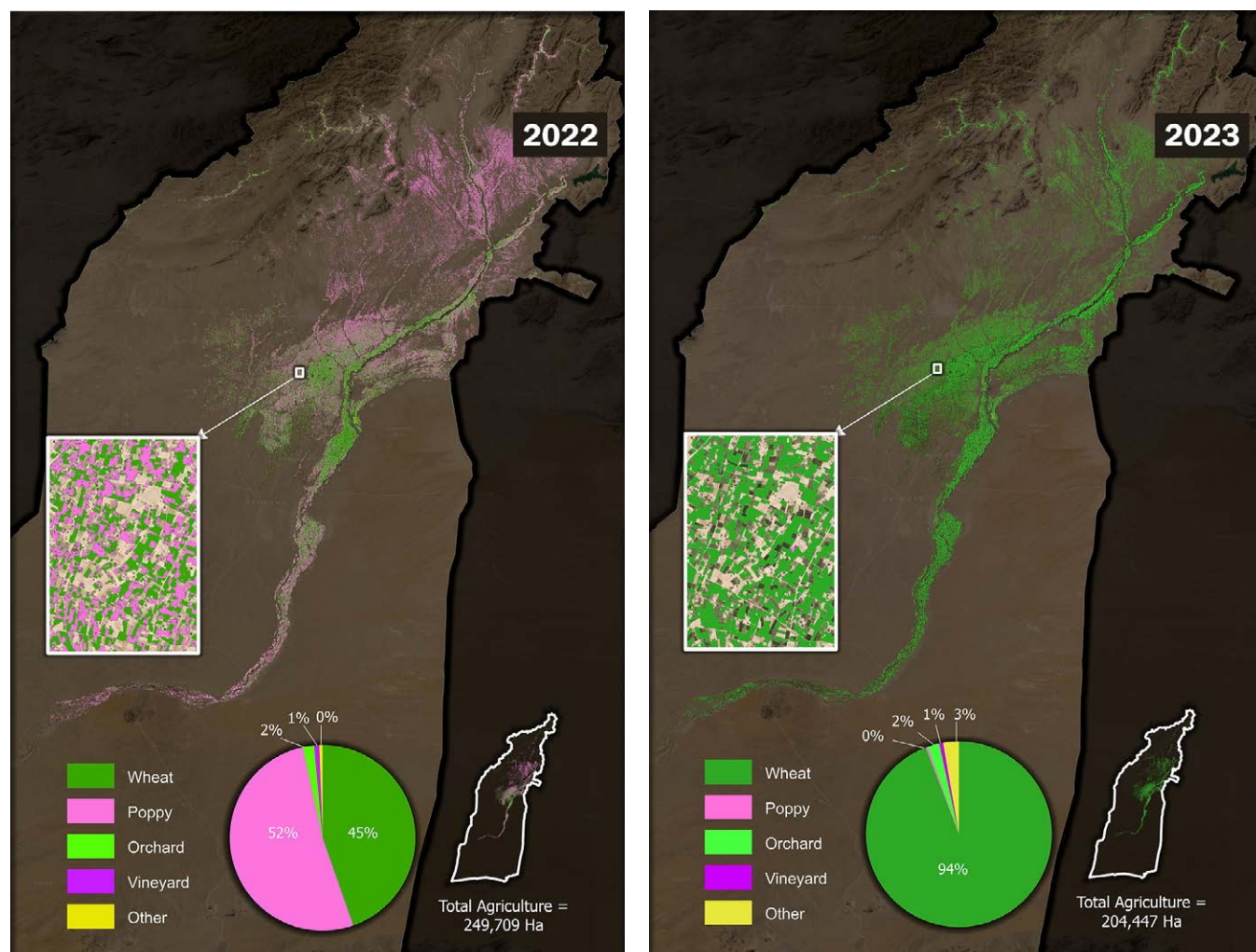
On June 25, 2023, Taliban supreme leader Haibatullah Akhundzada announced that poppy cultivation had been eradicated in Afghanistan following the Taliban’s April 2022 ban on opium.²²⁴ The British geographic information service Alcis produced satellite images of eastern and southern provinces that confirmed a drastic reduction across Afghanistan, leading to the lowest levels of poppy cultivation since the Taliban’s 2000–2001 ban.²²⁵ In Helmand, poppy cultivation decreased by almost 99% from April 2022 to April 2023. Similarly, Nangarhar, a major poppy-producing province, saw an 84% reduction in the same period. According to the Afghanistan opiate industry expert David Mansfield, the cultivation decrease reflected farmers voluntarily not planting poppy crops in the 2022 planting season (October and November), following Taliban warnings. The Taliban also destroyed several poppy fields after the growing season started last quarter.²²⁶

Mansfield warned that the almost complete eradication of opium in Afghanistan might lead to an increased migration of Afghans dependent on

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the opium economy to other countries. “Were a second year of a ban to be enforced,” Mansfield said, “an exodus is possible. Indeed, were a protracted ban in place, European nations might face a choice between Afghan drugs or Afghan migrants.”²²⁷

State told SIGAR this quarter that, “The Taliban continue to face the challenges as in the past when attempting to enforce their nationwide ban on narcotics, including: severe negative economic effects, the presence of opium stockpiles, the continued sale and trafficking of banned narcotics, farmer resistance to the ban, a lack of Taliban-provided alternative livelihoods support to poppy farmers, and concerns over the ban’s sustainability, among other challenges.”²²⁸ According to UNODC, the price of dry opium increased up to 3.7% and fresh opium up to 5.5% this quarter.²²⁹



Poppy grown in Helmand Province comparing 2022 with 2023 as a result of the Taliban's crackdown. (Images used with permission from Alcis website)



Ephedra plant growing in western Afghanistan. (Photo by UNODC)

The Methamphetamine Debate

Since 2017, there has been a surge in the use and trade of methamphetamine in Afghanistan. Data from recent seizures have traced Afghan methamphetamine to illicit global drug markets in Australia, southeast Asia, and Europe.²³⁰ According to UNODC, there has been a nearly twelve-fold increase in seizures of methamphetamine in five years from 2.5 tons in 2017 to 29.7 tons in 2021.²³¹ Following Taliban's recent ban on poppy cultivation and trade, the rising prevalence of methamphetamine has come under more scrutiny. However, experts are divided on the question of whether ephedra, a green shrub that grows wildly in Afghanistan and its neighboring region, is the source of the abundant methamphetamine found in illicit drug markets in and outside of Afghanistan.

This quarter, UNODC published a report refuting the notion that the ephedra plant is the source of Afghan methamphetamine production. UNODC argued that Afghan meth producers are more likely to use common cold medications and industrial-grade bulk precursors than ephedra to produce the drug. UNODC said these ingredients “offer more efficient, reliable and virtually limitless means to support illegal manufacture compared with naturally occurring sources of ephedrine.”²³² UNODC further warned that “The emphasis on ephedra risks undermining effective law enforcement responses, which need to be regionally coordinated and focus on preventing and curbing the diversion and smuggling of bulk chemical precursors.”²³³

Illicit drug industry experts questioned UNODC's conclusions, finding it “inaccurate, weak, and misleading.” David Mansfield provided data showing the abundance of the ephedra plant in Afghanistan, disputing

UNODC's claim that Afghanistan could not produce the amount of methamphetamine from the ephedra plant found in seizures. In referring to satellite images showing the prevalence of the ephedra plant, and photographs of methamphetamine labs in Afghanistan using the plant to make methamphetamine, Mansfield said, "You don't see over-the-counter medicines or bulk pharmaceuticals. You see dried ephedra and ephedra soaking in large tanks."²³⁴ State told SIGAR that despite Taliban's efforts to ban poppy cultivation and close some ephedra stores, there are "reports of continued harvesting of ephedra, continued production of ephedrine, and the continued sale and trafficking of narcotics."²³⁵

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Vice

“The Taliban have created an increasingly difficult operating environment for partners who are staying and delivering life-saving aid to the Afghan people. Any interference in or diversion of humanitarian aid is totally unacceptable. We continue to expect the Taliban to allow unhindered humanitarian access and the flow of aid, consistent with humanitarian principles.”

—*U.S. Ambassador Robert Wood*