

3 RECENT DEVELOPMENTS



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An Afghan woman whose husband was murdered in a suicide attack. (Photo by UN Women/
Sayed Habib Bidell)



RECENT DEVELOPMENTS IN BRIEF

Section 3 of this quarterly report summarizes the key events of the reporting period.

Taliban Leader Defends Stoning and Flogging Women

- In March, Taliban leader Haibatullah Akhundzada defended the Taliban's interpretation of sharia law, including publicly flogging and stoning women for committing adultery. Addressing international critics of the group's human rights record, he vowed to oppose women's rights and bring sharia to Afghanistan and "into action."

Women's Rights Restricted Further with Hijab Decree

- In January 2024, the Taliban began enforcing their April 2022 hijab decree, demanding that women be fully covered. This includes more inspections of public locations, offices, educational institutions, and checkpoints. Women and girls are subjected to verbal harassment, searches, interrogation, arrest, and detention.
- In a February UN survey, 58% of Afghan women said hijab decree enforcement is "very strict," and an additional 29% said it is "somewhat strict." The same survey found that 57% of women do not feel safe leaving their homes; 70% of those respondents said their main safety concern was harassment by Taliban officials.

Taliban Internal Disagreements on Drug Ban Implementation

- Afghanistan remains the world's second largest supplier of opiates amid growing internal Taliban disagreements this quarter about enforcing their drug ban.

UN Special Rapporteur Report: Will the Taliban Change?

- In February, UN Special Rapporteur on the situation for human rights in Afghanistan, Richard Bennett, reported that the Taliban's "disrespect for the fundamental rights of women and girls is unparalleled in the world."
- Bennett said history "offers little indication that the Taliban leadership is willing to embrace human rights." He concluded that "there should be no normalization or legitimization of the Taliban" until the Taliban first demonstrate measurable respect for human rights.

UN Secretary-General Convenes Meeting of Special Representatives in Doha, Qatar

- UN Secretary-General António Guterres convened a meeting of special representatives for Afghanistan from various UN member states, including the U.S., in Doha, Qatar, on February 18–19, 2024. The Taliban declined to attend. Thomas West, U.S. Department of State's Special Representative and Deputy Assistant Secretary for Afghanistan, and Rina Amiri, U.S. Special Envoy for Afghan Women, Girls, and Human Rights, attended for the United States.
- Participants discussed appointing a UN special envoy to Afghanistan, but one was not chosen.

Pakistan-Afghanistan Migrant Crisis

- A UN-reported 377,300 Afghans have returned to Afghanistan since Pakistan's "Illegal Foreigners' Repatriation Plan," which aims to repatriate over a million foreigners residing in Pakistan without valid documents, went into effect on November 1, 2023.

Humanitarian Funding Gap Persists

- The UN is seeking \$3.06 billion for its 2024 Humanitarian Needs Response Plan (HRP) to assist 17.3 million of an estimated 23.7 million Afghans in dire need. Only \$237.1 million (7.7%) is funded, as of April 2024.

Afghanistan Ranked Unhappiest Country in the World

- The World Happiness Report, released March 8, 2024, identified Afghanistan as the unhappiest country in the world, across all categories, since the Taliban took over in 2021. Of the 143 countries analyzed, Afghanistan ranks last with an average respondent ranking their life satisfaction at just 1.7 out of 10.

ISIS-K Expands Attacks in the Region

- ISIS-K claimed several deadly attacks in and out of Afghanistan, including an attack on a Moscow concert venue on March 22, killing over 130 people. Another ISIS-K attack in Kandahar City resulted in over 40 casualties and was the deadliest ISIS-K attack on Taliban members since November 2021. The Taliban maintain no terrorist groups operate in Afghanistan.

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KEY ISSUES & EVENTS

UN Secretary-General António Guterres convened a meeting of special representatives for Afghanistan from various UN member states in Doha, Qatar, on February 18–19, 2024, to discuss appointing a special envoy to Afghanistan. The Taliban declined to attend the meeting and opposed the appointment of such an envoy.

In March, Taliban leader Haibatullah Akhundzada defended the Taliban's interpretation of sharia law, including publicly flogging and stoning women for committing adultery.

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INTERNATIONAL ENGAGEMENT

UN Engagement with the Taliban

UN Secretary-General Convenes Meeting of Special Representatives

This quarter, UN Secretary-General António Guterres convened a meeting of special representatives for Afghanistan from various UN member states in Doha, Qatar, February 18–19, 2024.¹ They discussed UN Security Council Resolution 2721, adopted in December 2023, which requests, in part, that Secretary-General Guterres appoint a UN special envoy for Afghanistan. This special envoy would encourage the implementation of recommendations by a UN Security Council-mandated independent assessment that was

tasked with identifying an integrated and coherent approach to address the challenges facing Afghanistan.²

The independent assessment, led by former Turkish Foreign Minister and former Turkish Permanent Representative to the UN, Feridun Sinirlioğlu, identified five unresolved issue areas underpinning the impasse between the international community and the Taliban: (1) human rights, (2) counterterrorism/counternarcotics/security, (3) economic and social development, (4) inclusive governance, and (5) political representation.³

The assessment recommended increasing economic, humanitarian, and political engagement; initiating confidence-building measures; continuing cooperation on security; creating a roadmap for Afghanistan's reintegration into the international system; and ensuring there are sufficient support mechanisms for this process, including the appointment of a UN special envoy to focus on diplomacy at the intra-Afghan and international levels.⁴

A UN special envoy was not appointed at the Doha meeting, but the United States supports the role. (The United States has its own special envoy to Afghanistan, Rina Amiri.)⁵ State Department spokesperson Matthew Miller previously said, "It is our belief that a [UN] special envoy would be well positioned to coordinate international engagement on Afghanistan to achieve the objectives laid out in the resolution," namely, "a process by which Afghanistan is integrated into the international community only by meeting its international obligations."⁶

Taliban Decline Invitation, Demand Recognition

The Taliban have publicly opposed the appointment of a UN special envoy for Afghanistan, saying the United Nations Assistance Mission in Afghanistan (UNAMA) suffices.⁷ Despite their stance, the Taliban showed initial interest in joining the Doha discussions, but ultimately declined when the UN insisted on including Afghan civil society actors, denying the Taliban the opportunity to act as the sole representative for Afghanistan.⁸ State spokesperson Matthew Miller backed the UN decision to include Afghan civil society, telling reporters, "the Taliban are not the only Afghans who have a stake in the future of Afghanistan."⁹

While acknowledging Taliban progress on counternarcotics and increasing regional economic cooperation, Secretary-General Guterres said, "there is an essential set of questions in which we are stuck," referring to whether the Taliban should make progress on areas of concern before recognition, or if recognition should be given to convince the Taliban to make progress.¹⁰

Metra Mehran, a gender equity and human rights activist who was one of the civil society members representing the Afghan people at the Doha meeting, urged the international community not to recognize the Taliban. "It is disturbing that geopolitical and security interests may continue to take precedence over the vital objective of safeguarding human rights and addressing the diverse needs of the people of Afghanistan," Mehran said.¹¹



UN Secretary-General António Guterres at a press conference in Doha, Qatar. (Photo by UN/Khava Mukhieva)

Next Steps on Taliban Engagement

Despite the Taliban not joining in Doha, Secretary-General Guterres said the meeting was “extremely useful,” and that discussions with the Taliban “will happen in the near future.”¹² Summarizing the main session’s conclusions, Guterres said, “We want an Afghanistan in peace... an Afghanistan fully integrated in all the mechanisms, political and economic, of the international community.” He then outlined the four main objectives required to reach a peaceful, integrated Afghanistan: addressing terrorism, inclusive governance, human rights protections, and an effective counternarcotics policy.¹³

Although a special envoy was not appointed, Guterres said the UN objective is to “overcome this deadlock and to make sure there is a roadmap” that accounts for the concerns of both the international community and the Taliban. Guterres said a path forward will acknowledge there are “different forms of organization within the international community,” so there must be “clear consultations with the Taliban” to clarify the role of the envoy, and who can be the envoy, “in order to make it attractive from the point of view of the Taliban.”¹⁴

Ali Ahmed Jalali, former Afghan Minister of Interior and current professor at National Defense University, and Javid Ahmad, a senior fellow at the Atlantic Council, cautioned that the Taliban may be fundamentally opposed to the appointment of any special envoy because the envoy will aim to bring exiled oppositional political figures to UN discussions, further delegitimizing the Taliban as the government of Afghanistan.¹⁵

U.S. Special Representative for Afghanistan Thomas West said, “There remains a strong consensus on collective interests in Afghanistan. No country wants to see emergence of [a] terrorism threat from Afghanistan. All want to see women and girls return to secondary school, university, work,

and public life.” On next steps, West said the United States welcomes additional meetings in the same format and supports the UN-led process for Afghanistan’s “full integration” into the international community.¹⁶

UNAMA head Roza Otunbayeva met with Taliban officials post-Doha, where she heard and later relayed their concerns to the Security Council on March 6, 2024. While reiterating the need for the Taliban to restore full rights to women and girls, Otunbayeva said their decision not to attend the meeting was “not a rejection of their stated desire to engage with the international community, but a reflection of their concern that they were not being treated as a full stakeholder in discussions about Afghanistan.” Moving forward, Otunbayeva said, “We will make every effort to encourage their participation at the next meeting in this format.”¹⁷

China Ready to Enhance Engagement with the Taliban

After the February Doha meeting, China’s representative to Afghanistan Yue Xiaoyong posted on X (formerly Twitter) that China was ready to “enhance engagement with Afghanistan to help for its peace, stability, reconstruction, and common prosperity.”¹⁸ Xiaoyong also noted that during the meetings, China had advocated for the unfreezing of Afghanistan’s overseas assets and lifting economic sanctions.¹⁹ These remarks followed Beijing’s acceptance of a Taliban diplomatic envoy in January 2024. Nevertheless, China remains aligned with a November 2022 UN General Assembly resolution, which does not recognize the Taliban as the official government of Afghanistan.²⁰

According to the International Crisis Group, most countries shun the Taliban for their violations of women’s rights, but Afghanistan’s neighbors do not have the luxury of refusing to engage with the Taliban, given the impact Afghanistan’s economy and stability have on their own security.²¹ For China, though, Afghanistan is also home to valuable mineral reserves that it seeks, including rare earth minerals necessary in semiconductors.²² More broadly, influence in Afghanistan opens the door for China’s Belt and Road Initiative to move toward the Middle East. A relationship with the Taliban also gives China more control over combating terrorism in the region, including the threats emanating from within Afghanistan.²³ For more information on China’s economic relationship with the Taliban, see page 65.

Like China, Russia has shown limited diplomatic support for Taliban-ruled Afghanistan.²⁴ Moscow accepted a Taliban military attaché, Ahmad Yasir, at Afghanistan’s embassy in March 2024.²⁵ However, there are also security concerns for Russia following a March 22 attack on a Moscow concert hall that was claimed by Afghanistan-based Islamic State in Iraq and Syria-Khorasan (ISIS-K);²⁶ although Russia instead blamed Ukraine.²⁷ The group previously targeted the Russian embassy in Kabul, killing two employees, and is responsible for dozens of additional civilian casualties in Afghanistan.²⁸ Foreign policy expert Vanda Felbab-Brown said the attack “may complicate Russia’s relations with the Taliban,” but is unlikely to fundamentally change their dynamic, as ISIS-K is a common enemy.²⁹ On April 2, a Kremlin spokesperson told the press Russia was working to remove the Taliban from its designated terrorist list in order to increase dialogue over

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“pressing issues,” suggesting collaboration with the Taliban will continue despite the ISIS-K attack.³⁰ For more information on ISIS-K and the security environment in Afghanistan, see page 52.

Taliban Increase Regional Cooperation

In January 2024, the Taliban hosted the “Afghanistan Regional Cooperation Initiative,” an international conference promoting economic connectivity and security with regional countries, the first of its kind since the regime seized power in 2021. Participants included China, Russia, India, Iran, Turkey, Pakistan, Kazakhstan, Turkmenistan, and the Kyrgyz Republic.³¹ Regarding the initiative and international coordination, Taliban foreign minister Amir Khan Muttaqi said, “The Islamic Emirate of Afghanistan respects others’ interests, choices, government structures, and development models, and in return, expects others to respect Afghanistan’s interests and government and development choices and models.” Muttaqi also underscored the importance of regional-centric approaches to engagement, and the benefits of cooperation on existing and potential threats and economic connectivity.³²

The Taliban also engaged in a number of bilateral meetings with regional diplomats this quarter. In January, the Taliban hosted Pakistani politician Fazlur Rehman, the first senior Pakistani politician to visit Kabul since the Taliban takeover. While Rehman does not currently hold office, he is a member of the Jamiat Ulema Islam party.³³ On March 14, the Taliban deputy spokesperson Hafiz Zia Ahmad posted on X that the Chargé d’Affaires of the Embassy of Pakistan, Obaid Ur Rehman Nizamani, called the Taliban foreign minister to discuss the “political and economic spectrums of the two countries.” Ahmad added that Pakistan is “moving forward towards positive engagement with Afghanistan.”³⁴ Relations with Pakistan have been especially strained since late 2023, when Pakistan accused the Taliban of enabling a surge of violent attacks within Pakistan by terror group, Tehreek-e-Taliban Pakistan (TTP).³⁵

Although security threats persist, as evidenced by a suicide bombing that killed seven Pakistani soldiers in mid-March and subsequent cross-border fire exchanges, representatives from Pakistan’s Ministry of Commerce arrived in Kabul on March 25 to meet with their Taliban counterparts. Pakistan’s Foreign Ministry spokesperson said the visit aimed to promote trade and increase “people-to-people” ties in Afghanistan.³⁶ However, earlier in March, U.S. Central Command (CENTCOM) Commander, General Michael Kurilla, told the U.S. Senate Armed Services Committee that the Taliban are indeed harboring members of TTP and other extremist groups.³⁷

The Taliban are also pursuing engagement with Afghanistan’s Central Asian neighbors. In February, Azerbaijan announced the reopening of its embassy in Kabul.³⁸ A month later, on March 13, the Taliban announced on X that the acting minister of interior affairs Sirajuddin Haqqani met with Uzbekistan’s Minister of Foreign Affairs, where they discussed strengthening relations, security, counternarcotics, and regional stability.³⁹

TALIBAN GOVERNANCE

According to the February 28, 2024, UN Secretary-General report on the situation in Afghanistan, the Taliban have consolidated administrative control over the political, security, and economic realms in Afghanistan. The Taliban continued their outreach efforts at the national and subnational level, with particular focus given to the Afghans returning from Pakistan. However, the Taliban have not made any efforts to improve inclusivity or human rights during the reporting period.⁴⁰

Afghanistan Ranked Unhappiest Country in the World

Researchers at the University of Oxford Wellbeing Research Centre say Afghanistan has become the unhappiest country in the world, across all categories, since the Taliban took over in 2021, according to the latest edition of the World Happiness Report, released March 8, 2024. The report measured happiness in different age groups, looking at global trends and challenges for children, adolescents, adults, and aging populations. Life evaluation surveys are collected in the Gallup World Poll, which asks respondents to evaluate their life from 0 (worst possible life) to 10 (best possible life). These evaluations are then compared to variables including GDP per capita, social support, health life expectancy, freedom, generosity, and corruption. Happiness rankings are based on a three-year average score of these evaluations, by country.⁴¹

Of the 143 countries analyzed, Afghanistan ranked last with an average respondent ranking their life evaluation at just 1.7 out of 10.⁴² Researchers found that in most cases, country rankings for the young (under 30) and the old (over 60) were very different, with some countries moving up 40–60 places for the younger group. However, in Afghanistan's case, both groups were still ranked last. There was a modest increase in average life evaluation rating to 1.8 for the under 30 group, versus 1.4 for the over 60 group. Middle aged adults' happiness also ranked worst in the world.⁴³

For regional comparison, Pakistan was ranked 108th with a score of 4.6, Iran was 100th with a score of 4.9, Kazakhstan was 49th with a score of 6.1, and Uzbekistan was 47th with a score of 6.19.⁴⁴ Afghanistan's average life evaluation score dropped the most of any country over the reporting period of 2021–2023, decreasing by 2.59 points. Most countries had minimal changes over the three-year period of less than one point. In total, 17 countries improved by one or more point, while seven decreased by one or more points. Afghanistan and Lebanon were the only two countries to decrease by two or more points. In other words, over the reporting period, Afghanistan's average happiness level halved.⁴⁵ The World Happiness Report does not investigate the specific factors affecting measured variables like freedom or corruption, but the 50% decrease in wellbeing in Afghanistan over the past two years aligns with the timeframe the Taliban have been in power.

UN Human Rights in Afghanistan Report: Will the Taliban Change?

In February 2024, UN Special Rapporteur Richard Bennett presented a report on the situation of human rights in Afghanistan, which said the Taliban’s “disrespect for the fundamental rights of women and girls is unparalleled in the world.”⁴⁶ Despite this, the report stated that some members of the international community are moving towards “acceptance of the inevitability of the situation” and willing to trade relative security for normalization. Such a trade, the report said, would relieve the Taliban from making progress on its human rights record.⁴⁷

Special Rapporteur Bennett’s report underscored that the Taliban’s treatment of women and girls violates the principles of the UN charter and therefore fundamentally disqualifies the Taliban from being recognized as a government.⁴⁸ It acknowledged the Taliban have made some advancements on their security and counternarcotics commitments, but noted that the progress “has in some cases been achieved without regard for the human rights of individuals.”⁴⁹

Recognizing this underpins an impasse between the international community and the Taliban regime, Bennett in his report poses a question: “Will the Taliban change if given the ‘right’ incentives or are they unwilling to change or incapable of it?” According to Bennett, history “offers little indication that the Taliban leadership is willing to embrace human rights.” Further, the specific school of Islamic jurisprudence the Taliban follow, and the Taliban’s commitment to its ultimate sovereignty, may be “irreconcilable” with a commitment to international human rights. In conclusion, he said, “There should be no normalization or legitimization of the Taliban” until they first demonstrate measurable respect for human rights.⁵⁰

Taliban Leader Defends Stoning and Flogging Women

In a March audio message aired on Afghanistan’s state television, Taliban supreme leader Haibatullah Akhundzada defended the Taliban’s interpretation of sharia law and addressed international critics of the group’s human rights record: “Our mission is to enforce sharia and Allah’s Hudud [law]... You may call it a violation of women’s rights when we publicly stone or flog them for committing adultery because they conflict with your democratic principles. Just as you claim to be striving for the freedom of entire humanity, so do I. I represent Allah, and you represent Satan.”⁵¹

Akhundzada’s statement suggests his system of governance may never be compatible with the expectations of UN member states. The Taliban leader said the international community’s advocacy for women’s rights conflicted with the Taliban’s version of sharia and questioned whether Afghan women want the rights the West extolls. He said the fight did not finish after the U.S. withdrawal and vowed to oppose women’s rights and bring sharia to Afghanistan and “into action.”⁵²

At the end of March, Taliban officials in Faryab and Khost Provinces demonstrated their commitment to Akhundzada’s so-called mission by publicly flogging nine people for adultery and “fleeing from home.”⁵³

Women’s Rights Restricted Further with Hijab Decree

This quarter, the situation of Afghan women and girls worsened as the Taliban continued to perpetuate systematic discrimination against them, violating their rights to education, employment, participation in public and political life, movement, peaceful assembly, and expression.⁵⁴

In January 2024, the ministry for the propagation of virtue and prevention of vice began enforcing the Taliban’s April 2022 hijab decree, demanding that women be fully covered. Ministry officials, in coordination with the Taliban police, have increased inspections of public locations, offices, and educational institutions, and established checkpoints to monitor women.⁵⁵

In these public and semi-private spaces, the Taliban have been subjecting women and girls to verbal harassment, searches, interrogation, arrest, and detention.⁵⁶ Some women were forcibly detained and denied legal representation, according to the UN Office of the High Commissioner for Human Rights (UN OHCHR). Detainees may be held for hours or weeks, suffering physical violence. Women and girls have only been released to male family members, who must pay a fee and sign a statement promising further violations will not occur.⁵⁷ It is unclear if the Taliban release women from detention without such a male relative available to receive them.

In a February UN survey, 58% of Afghan women said enforcement of the hijab decree is “very strict,” and an additional 29% said it is “somewhat strict.” The same survey found that 57% of women do not feel safe leaving their homes at all; 70% of those respondents said their main safety concern was harassment by Taliban officials.⁵⁸

According to UNAMA, the Taliban began targeting women and girls in West Kabul/Dasht-e-Barchi, a predominantly Shia Hazara community, building on the historical legacy of Taliban discrimination against Hazara women on the basis of ethnicity, religion, and gender.⁵⁹ One woman whose sister had been arrested for a dress code violation told the UN team conducting research for the Special Rapporteur’s report issued in February that when her father came to retrieve her sister from jail, the Taliban tortured him, accusing him of raising an immoral daughter. She said, “they accused Hazaras of not being real Muslims.”⁶⁰ The Taliban also initially targeted Khair Khana in northwest Kabul, a predominantly Tajik community, and the UN reported in February that the enforcement measures spread to Tajik communities in Bamyan, Baghlan, Balkh, Daykundi, and Kunduz Provinces.⁶¹

Analysis from the UN’s International Organization for Migration (IOM) and UN Women found that while most women have always observed hijab, the Taliban threat and use of force “contributed to normalizing uncertainty in their daily lives and future opportunities.” As a result, women avoid the risk of leaving their homes, which has “compounded deteriorating mental health.”⁶² Unmarried women are particularly affected by decrees that police their public existence, such as the hijab decree or the *mahram* decree,

which requires either a husband or immediate male member of the family to accompany a woman in public. For unmarried women, widows, and those without a male relative, leaving the house risks Taliban backlash and arrest.⁶³

In February 2024, the UN OHCHR issued a statement urging the Taliban to “cease all arbitrary deprivation of liberty targeting women and girls based on the strict dress code they have imposed, and immediately release any women and girls who may still be detained.”⁶⁴ The Taliban, however, appear undeterred. In March, an Afghan media outlet reported that one woman was detained for 20 days and publicly whipped for violating the dress code.⁶⁵

Despite Risk, Afghan Women Protest on International Women’s Day

On International Women’s Day, March 8, 2024, small groups of Afghan women gathered to protest in Takhar and Balkh Provinces. Al Jazeera reported that in northern Takhar, seven women held papers in front of their faces, printed with the words “Rights, Justice, Freedom.” Protestors in Balkh held signs that said, “Don’t give the Taliban a chance.”⁶⁶

Women who publicly protest the Taliban have been forcibly disappeared, arbitrarily detained, and tortured. The Atlantic Council reported this quarter that, “Any organized resistance is crushed through raids, violence, arbitrary arrests, and torture, showcasing the Taliban’s unwavering dedication to maintaining their regime of gender-based restrictions.”⁶⁷

In September 2023, the Taliban forcibly disappeared Manizha Seddiqi, a women’s rights activist who is affiliated with the Spontaneous Movement of Afghan Women, a women-led movement that organizes peaceful protests across the country. Seddiqi was later found in Taliban custody and in February 2024, the Taliban announced she was sentenced to two years in prison for being “involved in illegal activities.”⁶⁸ After seven months, Seddiqi was reportedly released from Pul-e Charkhi prison in early April as a gesture of mercy for the Eid holiday.⁶⁹

U.S. Special Envoy Rina Amiri and Special Representative Thomas West each issued statements on X in support of Afghan women on International Women’s Day. Amiri said, “we honor the extraordinary courage of Afghan women and girls as they defend their rights against the Taliban’s extreme, systemic & relentless edicts.”⁷⁰ West noted that women’s and girls’ rights are “matters of stability for Afghanistan and the region.”⁷¹

Taliban Propose to Restrict or Ban Facebook

In April, Najibullah Haqqani, the Taliban’s minister of telecommunications and information announced a proposal to restrict or block access to Facebook, pending Taliban leadership approval. Haqqani reportedly said it was “in the interest of the nation,” because Afghan youth, allegedly, are too

uneducated to use Facebook in a “positive way” and using it “is a waste of time and money.”⁷²

U.S.-based Committee to Protect Journalists (CPJ) said Facebook is widely used by Afghan news outlets to disseminate information.⁷³ A Voice of America report citing Statistica, an online statistics database, said Afghanistan has 3.15 million active social media users and Facebook is one of the most popular platforms.⁷⁴ CPJ urged against the proposed measure saying social media platforms help fill the void of Afghanistan’s media industry which has been heavily censored by the Taliban since they seized power. The Taliban proposal, they said, further restricts the flow of information.⁷⁵

HUMANITARIAN UPDATE

More than two years after the Taliban takeover, the UN said, “Some 69 percent of the population lack access to basic items, utilities and essential services to survive,” with women and children in rural populations most affected.⁷⁶ The UN’s 2024 Afghanistan Humanitarian Needs and Response Plan (HRP) warns that Afghanistan remains in a state of emergency, with severe displacement, mine and explosive ordnance contamination, restrictions to the freedom of movement, increased risk of gender-based violence, child labor and early marriage, and increased need for mental health support. The forced return of hundreds of thousands of Afghans from Pakistan has exacerbated the humanitarian crisis as limited resources at the border and in host communities are straining capacities.⁷⁷

Additionally, Afghanistan continues to suffer from drought and its location along seismic fault lines puts vulnerable Afghan communities at-risk for earthquakes. The local economy is fragile and weakened further by the Taliban’s lack of economic management skills and their exclusion of women from the work force, leaving Afghanistan reliant on foreign donor assistance.⁷⁸ This quarter, State told SIGAR that “donors have expressed frustration at the Taliban’s restrictive actions, especially actions repressing women and girls, but continue to find pragmatic, principled ways to contribute to UN programs and to provide humanitarian support to the Afghan people.”⁷⁹

UN Funding Shortfall

The UN is seeking \$3.06 billion for its 2024 HRP to assist 17.3 million of an estimated 23.7 million Afghans in dire need. According to the UN Financial Tracking Services, only \$237.1 million (7.7%) of the HRP is funded, as of April 2024.⁸⁰ The UN said the humanitarian system in Afghanistan is facing a severe funding shortage, forcing UN agencies to make “increasingly painful” decisions to cut life-saving food, water, and health programming. This dire humanitarian situation has led aid workers to “ruthlessly” restrict assistance to only those most urgently in need.⁸¹

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Food Insecurity Remains High in 2024

Food insecurity in Afghanistan remained high this quarter. In December 2023, the Integrated Food Security Phase Classification (IPC) released its latest acute food insecurity analysis for Afghanistan for October 2023–March 2024. IPC defines acute food insecurity as food deprivation that threatens lives or livelihoods, as seen in Table R.1.⁸² In December 2023 alone, nearly 15.8 million Afghans were acutely food-insecure, with more than a third of the country projected to have experienced “crisis or emergency levels of food insecurity (IPC3+) from November 2023 to March 2024.”⁸³

TABLE R.1

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

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

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

Data from this quarter showed that a lack of rainfall, though not as severe as in the winter months, remained a concern in parts of the country.⁸⁴ Last quarter, the United States Agency for International Development (USAID) also reported in its November 2023 Famine Early Warning Systems Network seasonal monitor that temperature forecasts through February 2024 projected a high probability of below-average temperatures across the country. As a result, several indicators warned of further food insecurity, including an increased risk of flooding, early snowpack depletion and resultant reduced water availability for crops, and moisture stress in rainfed crops over the spring and summer.⁸⁵

Projected Losses from the Herat Earthquakes

In October 2023, a series of earthquakes struck Herat Province, directly affecting more than 275,000 Afghans in 382 villages. The earthquakes killed at least 1,400 and injured 2,000. The effects were far reaching, with an estimated 10,000 homes destroyed and 220,430 homes damaged, forcing some 47,000 people into temporary housing. In addition, 40 health facilities were damaged, hindering the health response.⁸⁶

This quarter, the UN, World Bank, and European Union issued a joint post-disaster assessment that the October earthquakes resulted in 22,932 jobs lost, 93.8% of those from the agriculture sector. They projected the value of lost workdays and personal income for the 12 months following the earthquakes to be \$6.96 million and \$35.6 million, respectively.⁸⁷

Taliban Interference in Humanitarian Operations

The UN Office for the Coordination of Humanitarian Affairs (UN OCHA) reported 81 incidents of interference in humanitarian activities in February. These incidents included 46 instances of “directly impacting program implementation;” 17 cases involving Taliban’s requests for sensitive information; six cases of interference in staff recruitment; six cases affecting the procurement procedures; five cases of delays in signing memoranda of understanding (MOUs), and one attempted interference with beneficiary selection.⁸⁸

In February, the UN reported that in 2023, Taliban authorities and security forces were responsible for 95% of the 1,775 access incidents, reflecting “a notable increase in bureaucratic and administrative impediments and restrictions on women aid workers.” As a result, 730 projects were suspended last year, with half of them reactivated after one month. The UN noted that “the ban on women aid workers continued to pose challenges including registration difficulties, exclusion from leadership roles and movement restrictions.” The UN reported that these interferences resulted in the suspension of 89 projects and temporary facility closures.⁸⁹

Swedish Committee for Afghanistan Suspends Operations in Afghanistan

This quarter, the Taliban issued a decree demanding the Swedish Committee for Afghanistan, a Swedish nongovernmental organization (NGO) working in Afghanistan for over 40 years, suspend all of “Sweden’s activities,” in Afghanistan. The decree failed to distinguish between the humanitarian organization and the Swedish government, and came a few months after the Swedish Committee for Afghanistan condemned the actions of the lone, non-affiliated demonstrator who burned a Quran in Sweden.⁹⁰

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In 2023, the Swedish Committee for Afghanistan facilitated or otherwise helped:⁹¹

- 2.5 million patient visits to clinics and hospitals
- 43,000 acutely malnourished children to receive treatment
- 18,000 people with disabilities to receive orthopedic aids
- 20,500 people to receive physiotherapy
- 6,000 children with disabilities to receive education
- 123,000 students to attend village schools
- 64,000 people gain access to clean drinking water
- 11,000 people to participate in saving groups to strengthen their income

A Swedish Committee for Afghanistan statement said it is “seeking dialogue” with the Taliban “to find a solution to the current situation,” as it also confirmed that most of the organization’s activities are now being handed over to its Afghan counterparts as part of the Taliban’s “nationalization” process.⁹²

MIGRATION AND REFUGEES

Pakistan-Afghanistan Migrant Crisis

As of April 4, 2024, the UN High Commissioner for Refugees (UNHCR) reported that 546,800 Afghans have returned from Pakistan since September 2023. Of these, 377,300 have returned to Afghanistan since Pakistan’s “Illegal Foreigners’ Repatriation Plan” (IFRP), which aims to repatriate over a million foreigners residing in Pakistan without valid documents, went into effect on November 1, 2023.⁹³ At that time, daily Afghan returnees from Pakistan increased from less than 200 per day in October to over 25,000 daily in November.⁹⁴ State’s Bureau of Population, Refugees, and Migration (PRM) told SIGAR that the IFRP is popular in Pakistan and officials frame it as a response to increasing terror attacks emanating from Afghan soil.⁹⁵

According to a February 2024 UNHCR report, the number of individuals crossing the border points is back to pre-IFRP levels, but partners are monitoring the situation for an increase, which may occur if Pakistan targets Afghan Citizen Card holders, a now defunct Pakistani registration status.⁹⁶

Some Afghans deported included those eligible and waiting in Pakistan for U.S. visas. However, PRM said the U.S. Embassy in Islamabad worked with Pakistan’s Ministries of Foreign Affairs and Interior to ensure letters from the Embassy identifying such Afghans are recognized and accepted by local law enforcement, and to intervene in real time when the Embassy was notified about a detention.⁹⁷

The International Organization for Migration (IOM) is managing the humanitarian response assisting returnees. Most Afghans (71%) return through the Torkham border crossing, in northeast Afghanistan near Jalalabad and Kabul; the remainder, approximately 27%, cross through Spin Boldak-Chaman, closer to Kandahar in southeastern Afghanistan. Limited numbers of people have migrated through the Bahramcha, Badini, and Ghulam Khan border crossings.⁹⁸ Since September 2023, IOM's consortium partners have scaled up operations at Torkham and Spin Boldak border crossings in coordination with the Taliban.⁹⁹

PRM said the Taliban are also running humanitarian sites for returnees, and individuals staying at these sites are provided vaccinations, three hot meals per day, 10,000 afghanis (\$136) in cash assistance, and a phone SIM card. The Taliban also established emergency latrines, access to safe drinking water, and security measures at some shelter sites.¹⁰⁰

IOM predicts that 88% of returnees plan to travel to their provinces of origin, and 83% plan to resettle in their district of origin. Data collected at the border crossing points suggests the majority will resettle in Nangarhar, Kandahar, Kunar, Kabul, and Kunduz.¹⁰¹ IOM's border consortium partners are assisting returnees with reintegration through services like information counseling and legal assistance, awareness raising and counseling on housing, land, and property, legal identification, essential rights, and employment laws and procedures.¹⁰²

PRM told SIGAR in March 2024 that its partners had reallocated resources to border reception and transit centers to address the critical needs of returnees. In order to scale up the humanitarian response in areas of return, additional funding is required. PRM noted that the influx of returnees to their communities of origin will create additional strain on "already resource poor communities."¹⁰³

Iran Increases Deportations

In February 2024, regional media reported that Iran was increasing deportations of Afghans. Majid Shuja, an Iranian border guard commander in Khorasan Razavi Province, announced that over a two-week period, some 20,000 Afghans were deported for lacking a valid residence visa.¹⁰⁴ While Iran periodically deports unregistered migrants, this latest expulsion followed statements from the Iranian Interior Minister Ahmad Vahidi in September and October 2023, in which he promised to implement a plan to deport anyone without the legal right to reside in Iran.¹⁰⁵

According to data collected by IOM, 2.3 million Afghans migrated to Iran over the two-year period following the fall of the Afghan government in August 2021. Approximately half of them, 1.2 million migrants, did not have valid documentation to reside in Iran. In the same period, 1.84 million Afghans returned to Afghanistan from Iran, with the majority, 1.1 million, deported or returning unwillingly.¹⁰⁶ UNHCR reported that most migrants enter Iran

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through irregular routes, where they do not acquire the proper documentation for asylum. While Iran undertook a refugee headcount in 2022 that offered an opportunity to register and receive protective status, Afghans who arrived since that time have not been able to formalize their refugee status.¹⁰⁷

UNHCR noted in its Regional Refugee Response Plan (RRP) that the socio-economic situation in Iran leaves many Afghans struggling, due to the high cost of living and the lack of resources available for refugees. The rising economic challenge associated with increased year-on-year inflation has also coincided with a rise in anti-Afghan sentiments, discrimination towards Afghans, and xenophobic rhetoric. UNHCR said that “these dynamics could compel Afghans—particularly undocumented—to leave Iran.”¹⁰⁸ As of January 2024, UN OCHA reported that over 80,000 Afghans have returned home from Iran this year, an increase of nearly 20,000 people compared to the same period in 2023.¹⁰⁹

Regional Refugee Funding Needs

In its 2024–2025 RRP for Afghanistan, UNHCR estimated that the total financial requirement to meet the humanitarian needs of Afghan refugees in the region for FY 2024 is \$620 million. Of that, more than \$368 million will address Afghan refugee needs in Pakistan, and more than \$250 million will address their needs in Iran. The RRP estimated these funds will help 3.2 million Afghan refugees through the work of 51 humanitarian partners.¹¹⁰ In addition to the resources required to support Afghan refugees in Iran and Pakistan, humanitarian assistance is needed in Afghanistan to support Afghan refugees who have returned due to tightening restrictions in both countries.¹¹¹

PUBLIC HEALTH

Epidemiological Update

Infectious Disease Outbreaks

As of March 30, 2024, the World Health Organization (WHO) recorded 14,570 cases of measles, 501,444 cases of acute respiratory infections, 2,958 cases of COVID-19, and 24,553 cases of acute watery diarrhea since the beginning of the year.¹¹² Suspected measles cases have been steadily increasing since November 2023. The number of suspected measles cases for the week of March 24–30 has been increasing year-over-year, with approximately 1,400 in 2024, versus 700 in 2023, and under 200 from 2019–2020. Approximately 80.5% of those infected are children under five years of age, and all nine associated deaths in 2024 were children under-five. Since January 2024, WHO health partners have vaccinated 12,411 children for measles.¹¹³

USAID said the rise of measles cases can be explained, in part, by high malnutrition rates in children, which makes them more susceptible to contracting infectious diseases, low vaccination rates during the COVID-19 pandemic, disrupted health services in Afghanistan following the Taliban takeover, and winter weather conditions.¹¹⁴ USAID added that WHO and other relief actors, including U.S. government partners, continue to provide immunization and treatment for measles and other diseases across Afghanistan.¹¹⁵

Humanitarian Health Response

In its most recent Emergency Situation Report for Afghanistan, WHO reported that during the month of February, 296,803 people received emergency health care services from humanitarian partners; 5,706 people received trauma care; WHO provided 664 medical kits and trained 641 health workers; and 114 infectious disease surveillance teams deployed to suspected outbreak areas.¹¹⁶

This quarter, Afghanistan Health Cluster partners, a consortium of over 50 humanitarian organizations supporting health care initiatives, reported that they have deployed 15 static (fixed) health facilities to earthquake-affected communities, and plan to deploy 11 more. WHO reported that site selection and staff recruitment is complete, and they are currently awaiting the signing of MOUs with the Taliban.¹¹⁷

WHO reported that 25 humanitarian partners supported the health response for Afghan returnees from Pakistan. The health teams worked with local Taliban public health directorates to identify the number of needed health facilities and coordinated the overall response across all health partners and stakeholders. They also mapped health needs across different provinces and hosted biweekly task force meetings. Between November 1, 2023, and February 28, 2024, Health Cluster partners provided health services to 330,139 returnees.¹¹⁸

Polio Update

The first two wild poliovirus cases of 2024 were reported in Afghanistan this quarter, one each from Kunar and Nuristan Provinces, and 15 positive environmental samples (a key polio surveillance indicator) were found.¹¹⁹ Afghanistan and Pakistan, which share a 1659-mile border, remain the only countries in the world where polio remains endemic or “usually present.” In 2023, 12 children were paralyzed by wild poliovirus, with six cases reported in each country.¹²⁰

According to WHO, violence and vaccination boycotts have hindered polio eradication efforts in northwest Pakistan, but cross border vaccinations continue. This quarter, two militant attacks in northwest Pakistan’s Bajaur district killed a senior health official and seven police officers and injured at least two dozen individuals coordinating anti-polio campaigns.¹²¹

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WHO also warned that the influx of Afghan migrants from Pakistan poses a threat for significant increases in cross-border poliovirus spread.¹²²

The Taliban ministry of public health held a polio vaccination campaign February 26–29, aiming to reach about 7.6 million children under the age of five in need of the polio vaccine across 21 provinces. The Taliban acting public health minister said, “We are committed to eradicating polio in Afghanistan with the cooperation of our partners,” and a Taliban spokesperson said they asked religious leaders to support the vaccination teams.¹²³ Prior to its 2021 takeover, the Taliban had disrupted public health campaigns and raised skepticism over vaccination campaigns.¹²⁴

EDUCATION

Taliban Tightening Its Ban on Girls’ Education

This quarter, the Taliban maintained their nationwide ban on girls attending school or university beyond the sixth grade, while a local Afghan media outlet reported that Kandahar, the home of the regime’s supreme leader, imposed an even more stringent ban preventing girls from attending school past the age of 10 or beyond the third grade.¹²⁵ USAID told SIGAR that no formal directive had been issued about the more stringent ban and USAID had not been able to substantiate the local report.¹²⁶ In advance of another Afghan school year that began on March 21, the UN reported that the Taliban issued changes to the public-school curriculum timetable to increase hours for religious teaching for all students. The instructions include the removal of subjects such as civic education, calligraphy, life skills, and foreign languages other than Arabic.¹²⁷

Last quarter, a Human Rights Watch (HRW) report highlighted for the first time that while the Taliban have banned girls from secondary and tertiary education, the Taliban-run education system is failing boys, too. When the Taliban took control of Afghanistan, they banned female teachers from teaching in boys’ schools, “depriving women teachers of their jobs and often leaving boys with unqualified replacement male teachers or sometimes no teachers at all.”¹²⁸ According to HRW, many parents and students reported that corporal punishment is increasingly common under the Taliban. Additionally, the recent economic and humanitarian crises have placed greater demands on boys, often leading them to leave school to provide for their families. The report noted that these changes have “left boys struggling with mental health problems such as anxiety and depression in a context where mental health services are very difficult to obtain.”¹²⁹

Madrassas in Afghanistan

This quarter, the Taliban continued to establish more madrassas, or religious seminaries, bringing the total number to 6,836 for males and 380

for females. From November 2023 to February 2024, a Taliban-reported 2,464 students graduated from Taliban-registered madrassas, including 128 female graduates, the first time the regime has reported such figures since seizing control of the country. The Taliban continued to recruit madrassa teachers, following their supreme leader's July 2023 decree, which mandated the recruitment of 100,000 madrassa teachers across the country. Of Afghanistan's 34 provinces, only Kandahar has completed the recruitment process for 9,000 madrassa teachers, according to the UN.¹³⁰

This quarter, State told SIGAR that the Taliban ministries of education and higher education began administering exams for madrassa graduates in all 34 Afghan provinces. "About 50,000 participants, including madrassa graduates and Taliban members, are involved," according to State. The Taliban announced that graduates would receive diplomas based on three levels: advanced, intermediate, and beginner. Under the Taliban's new certification system, students can obtain a religious education certificate equivalent to "Mullah" in eight years.¹³¹

Last quarter, former Afghan Minister of Education Rangina Hamidi told SIGAR that madrassas have always been one of two "education tracks" for Afghan students. Hamidi added that given the ban on girls' education past the sixth grade in a formal school setting, there is a need to consider other settings, such as madrassas, for girls to get an education.¹³² Others disagree with the former minister and see madrassas as a tool for the Taliban's larger "war on education," to root out previously-established public education.¹³³

USAID told SIGAR that in 2022, the Taliban introduced "jihadi madrassas" as a new category of public Islamic education centers, while "In August 2023, the Taliban confirmed the establishment of at least one public jihadi madrassa in each of Afghanistan's 34 provinces." Jihadi madrassas reportedly enroll children of primary- and secondary-school age. Instruction in jihadi madrassas focuses on religious studies, with even more limited emphasis on the sciences than regular madrassas. USAID said that 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."¹³⁴

SECURITY

Terror attacks continued to emanate from Afghanistan this quarter amid ongoing U.S., UN, and regional concerns that the country is once again becoming a terrorist haven, despite the Taliban's counterterrorism commitments in the 2020 Doha Agreement. The Taliban face substantial challenges in "managing competing dimensions of terrorist threat and external pressure," according to a UN sanctions monitoring team.¹³⁵ On March 7, U.S. CENTCOM Commander, General Michael E. Kurilla testified before the Senate Armed Services Committee that militant groups "have

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leveraged poor economic conditions, lax governance in Afghanistan, and a sophisticated network to recruit, train, and sustain an expanding cadre of fighters.”¹³⁶ While the Taliban have moved against the Islamic State in Iraq and Syria-Khorasan (ISIS-K) and other anti-Taliban groups, they remain tolerant of some terror groups, such as al Qaeda and Tehreek-e-Taliban Pakistan (TTP).¹³⁷

The Office of the Director of National Intelligence’s (ODNI) 2024 Annual Threat Assessment said neighboring countries are focused on containing the threats in Afghanistan, seeking “transactional arrangements” with the Taliban, and proceeding cautiously with the Taliban’s request for international recognition.¹³⁸ State said it has “made clear to the Taliban that it is their responsibility to ensure that they give no safe haven to terrorists.”¹³⁹

SIGAR-Commissioned Assessment of Afghanistan's Security Situation

This quarter, SIGAR commissioned an informal assessment of Afghan views about the security situation in Afghanistan. Forty-four individuals (36 men and eight women) were interviewed across 14 provinces: Badakhshan, Balkh, Helmand, Herat, Kabul, Kandahar, Kapisa, Khost, Kunar, Kunduz, Nangarhar, Paktiya, Parwan, and Panjshir. These individuals were employed and/or had an active role in society, were considered knowledgeable and aware of the security situation, had at least a high school education, and were not affiliated with the Taliban or other militant organizations. The assessment covered topics ranging from general safety and security in Afghanistan to the recruitment practices of militant organizations.

Half of the participants said the security situation has not improved and over half do not feel safer since March 2023. Nearly two-thirds of the participants said increased poverty and general crime (robberies and kidnappings) were the greatest risk to their personal safety and the most serious security threat, with others naming ISIS-K and the presence of foreign fighters, women’s security, and potential arrests by the Taliban as the greatest threats. One participant in Paktiya said, “Although the security situation has improved, the lives of those who worked in the security sector in the previous government are not safe.”

Participants also spoke about their perception of the Taliban’s effectiveness in providing security. A little more than half said the Taliban provided commendable security, although its members have no professional training, while another 16 said the Taliban could not maintain full security, and eight said the Taliban were

authoritarian and not trusted by Afghans. One participant in Helmand said, “I hope that their [Taliban members’] leaders will respect their purity and honesty and [that Taliban members will] not be corrupted by the [ir] leaders like the previous government,” while another participant in Kandahar said a Taliban member told him, “Our leaders steal money, sell vehicles’ fuel, and take bribes from people, but do not do anything and are sleeping the whole day.” All participants said the Taliban were enforcing their policies on women and girls in their areas, and almost all participants have interacted with Taliban security forces, with 10 experiencing harsh treatment. Many spoke of interacting with the Taliban at routine checkpoints across their towns.

Half the participants said Taliban propaganda has positively affected security and safety, while another 15 said the Taliban do not have any propaganda. Participants said the Taliban primarily disseminate notices related to security through social media, television, radio, and mosques, with social media and television being the most effective platforms. Though, one woman in Nangarhar said that the current restrictions “prevent people from voicing their concerns...consequently, many security issues remain concealed, leaving the public uninformed and the situation worsening daily.”

Almost all participants did not know of and did not want neighboring countries to help provide security in Afghanistan. Many said that neighboring countries have not previously helped Afghanistan’s security and have been sources of insecurity and instability in the country.

Source: SIGAR, SIGAR-commissioned Security Assessment, 4/9/2024.

ISIS-K Expands Attacks, Heightens Global Threat

ISIS-K “retains the capability and will to attack U.S. and Western interests abroad in as little as six months and with little to no warning,” General Kurilla told the U.S. Senate Armed Services Committee in March.¹⁴⁰ The

UN reiterated that it considers the group as the “greatest threat within Afghanistan, with the ability to project a threat into the region and beyond,” though it does not control any territory in Afghanistan.¹⁴¹ ISIS-K is trying “to conduct attacks that undermine the legitimacy of the Taliban regime by expanding attacks against foreign interests in Afghanistan,” reported ODNI.¹⁴² This quarter, ISIS-K claimed several deadly attacks in and out of Afghanistan, amplifying international concerns about the Taliban’s ability to uphold their counterterrorism commitments.¹⁴³

ISIS-K’s Regional Proliferation

ISIS-K conducted attacks in Russia, Iran, Pakistan, and Turkey this quarter. ISIS-K claimed responsibility for a March 22 attack on a Moscow concert venue, killing over 130 people and injuring nearly 200, although Russia blamed Ukraine. Russia arrested 11 people in connection with the attack, and charged four citizens of Tajikistan for carrying it out.¹⁴⁴ Earlier in March, two alleged ISIS-K members were killed south of Moscow.¹⁴⁵ In 2022, ISIS-K attacked the Russian Embassy in Kabul, and Daniel Byman, a Georgetown University professor and Center for Strategic and International Studies senior fellow, said, “Russia is at times equivalent or a greater enemy [for ISIS-K] than the United States.” ISIS-K has frequently recruited members from Central Asia, including Tajikistan, but as of report issuance, evidence had not emerged that the Moscow concert venue attackers received training or support from inside Afghanistan.¹⁴⁶

ISIS-K also conducted several attacks in Iran, Turkey, and Pakistan this quarter. Two January ISIS-K attacks in Kerman, Iran, killed nearly 100 people and were the deadliest attacks in Iran since 1979. ISIS-K’s January attack in Istanbul killed one and injured another, and was the group’s first successful attack in the country since 2017. ISIS-K also targeted Pakistani politicians ahead of general elections in February, resulting in over 75 casualties.¹⁴⁷ Pakistan announced it killed two ISIS-K senior leaders in response and Iran, Turkey, and Pakistan arrested individuals reportedly involved in the attacks.¹⁴⁸

ISIS-K Recruitment Surge Extends Threat Beyond Afghanistan

ISIS-K continued to recruit in Afghanistan and across the region, and promote foreign nationals’ involvement in its attacks. A UN sanctions monitoring team said, “ISIL-K [ISIS-K] adopted a more inclusive recruitment strategy, welcoming non-Salafists and focusing on attracting disillusioned Taliban and foreign fighters,” and the recruitment of Afghans was “substantial.”¹⁴⁹ Professor Byman added that ISIS-K “gathered fighters from Central Asia and the Caucasus under its wing, and they may be responsible for the Moscow attack, either directly or via their own networks.”¹⁵⁰

The Taliban maintained that no terrorist group operates on Afghan soil, even though the organizers of the Iran and Pakistan attacks reportedly

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received training in Afghanistan and militant groups, such as ISIS-K, TTP, and al Qaeda, operate out of Afghanistan.¹⁵¹ In February, the **Collective Security Treaty Organization** said the number of ISIS-K and TTP fighters near the Tajikistan-Afghanistan border had increased.¹⁵² In a SIGAR-commissioned informal security assessment, three participants in Badakhshan Province also noted that foreign fighters' and ISIS-K were present there.¹⁵³ After the Moscow attack, the Taliban continued to connect Tajikistan's crackdown on Islamic practices with the rise of ISIS-K, in a bid to limit ISIS-K's appeal among Tajik Afghans and deflect responsibility for ISIS-K's regional attacks.¹⁵⁴

Taliban Efforts to Counter ISIS-K

The Taliban's "efforts against ISIL-K [ISIS-K] appear to be more focused on the internal threat posed to them than the external operations of the group," according to a UN sanctions monitoring team.¹⁵⁵ Another UN sanctions monitoring team said ISIS-K's decrease in internal attacks "likely reflected both the impact of counter-terrorism efforts by the Taliban and a change in strategy directed by the group's [ISIS-K] leader."¹⁵⁶ However, General Kurilla said, "that pressure has been intermittent and insufficient," and the "lack of sustained pressure allowed ISIS-K to regenerate and harden their networks, creating multiple redundant nodes that direct, enable, and inspire."¹⁵⁷ Jerome Drevon, an International Crisis Group senior analyst, added that as the Taliban's campaigns against ISIS-K decreased domestic attacks, ISIS-K became more dependent on their international networks.¹⁵⁸

This quarter, ISIS-K claimed six additional attacks inside Afghanistan, including several assassination attempts against Taliban officials, according to the Armed Conflict Location and Event Data (ACLED) project, a nongovernmental organization.¹⁵⁹ On March 21, an ISIS-K suicide bombing outside a bank in Kandahar City resulted in at least 40 casualties and was the deadliest ISIS-K attack on Taliban members since November 2021.¹⁶⁰ The Taliban identified the ISIS-K members responsible for the Kandahar attack as Tajikistan nationals.¹⁶¹ In April, the Taliban announced they killed two ISIS-K members and arrested one in Kunar Province. The Taliban also announced they conducted several counter-ISIS-K operations in Kunduz, Kabul, and Nimroz Provinces in January.¹⁶²

U.S. Regional Counterterrorism Coordination

"Our partners in the region consistently cite counterterrorism as one of their highest priorities for cooperation and combined training," General Kurilla testified in March, adding that "In Central and South Asia, we can partner with countries like Pakistan, Tajikistan, and others to help them address the growing threat from the deteriorating security situation in Afghanistan."¹⁶³ In addition to ongoing counterterrorism support in the region, the United States also shared with the Russian and Iranian

Collective Security Treaty Organization

(CSTO): The CSTO is a military alliance between Armenia, Kazakhstan, Kyrgyzstan, Tajikistan, Belarus, and Russia that was created in 1992, initially as the Collective Security Treaty. In 2002, the members established the CSTO, which primarily served to "formalize Russian weapon transfer and training," and "legitimize the maintenance for the Kremlin's military bases outside of the Russian Federation through a multilateral."

Source: Georgetown Journal of International Affairs, "The Collective Security Treaty Organization: A Lifeless, Shambling 'Alliance'," 3/4/2024.

governments intelligence reports warning of imminent terrorist attacks per its ‘duty to warn’ policy.¹⁶⁴ On March 26, State added, “We remain vigilant against the threat of ISIS-K and we’re working with our allies and partners to do just that.”¹⁶⁵ Further, the U.S. Treasury’s 2024 National Terrorist Financing Risk Assessment stated that ISIS-K remains a powerful affiliate due to its ability to transfer large sums of money to financial facilitators in and out of Afghanistan. In 2023, Treasury’s Office of Foreign Assets Control and Turkey jointly sanctioned two Islamic State members due to ISIS-K’s use of Turkey as a “transit hub for disbursing funds and transferring operatives and weapons from Afghanistan to Europe for possible attacks.”¹⁶⁶

Tehreek-e-Taliban Pakistan

The Afghan Taliban supports TTP (the so-called “Pakistani Taliban”), which has an estimated 4,000–6,000 fighters mostly based in eastern Afghanistan and aims to regain territorial control in Pakistan.¹⁶⁷ “Afghanistan’s security, political, economic, and humanitarian conditions will significantly affect Pakistan’s efforts to secure its western border and combat domestic militants,” said the State Department’s Integrated Country Strategy for Pakistan. However, State added “It is unclear the extent to which the Taliban are able or willing to restrict the TTP,” which increased its attacks on Pakistan this quarter and operated—largely from Afghanistan—with greater mobility.¹⁶⁸

Pakistan Strikes TTP Bases in Afghanistan

This quarter, Pakistan conducted airstrikes against reported TTP positions in Afghanistan (Khost and Paktika Provinces), following a TTP-affiliated suicide attack that killed seven Pakistani forces in northwestern Pakistan on March 16. Pakistan’s airstrikes, which reportedly killed at least eight women and children, were the first conducted against Afghanistan since April 2022. Taliban and Pakistani forces then exchanged fire along the border.¹⁶⁹

Taliban spokesperson Zabihullah Mujahid said the attack violated Afghanistan’s sovereignty and warned “there will be bad consequences.” He later said, “Pakistan should not blame Afghanistan for the lack of control, incompetence, and problems in its own country.”¹⁷⁰ Pakistan’s Foreign Ministry reiterated that they have “urged the Afghan authorities to take concrete and effective action to ensure that the Afghan soil is not used as a staging ground for terrorism against Pakistan.”¹⁷¹ These attacks also followed a reported meeting between Taliban leader Haibatullah Akhundzada and the leader of the Pakistani political party Jamiat Ulama-e-Islam, Fazal-ur-Rehman, where Taliban officials gave assurances that Afghan territory would not be used against any country.¹⁷² The State Department urged both sides to address their differences and they [State] “remain committed to ensuring that Afghanistan never again becomes a safe haven for terrorists who wish to harm the United States or our partners and allies.”¹⁷³ For more information on political engagement between Afghanistan and Pakistan, see page 39.

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TTP Attacks Continue

From January 1–March 22, 2024, TTP and its affiliates conducted 120 additional attacks against Pakistani security forces, according to ACLED, compared to 102 attacks last quarter.¹⁷⁴ Another attack in northwest Pakistan on March 26 killed five Chinese nationals and one Pakistani security guard near the Chinese-funded Dasu hydropower project, and two attacks in Pakistan’s southwest targeted government buildings near the Chinese-funded Gwadar port. TTP denied its involvement in the former, while another separatist group claimed responsibility for the latter.¹⁷⁵ Discussing the U.S.–Pakistan security relationship amid continuing attacks from Afghanistan, General Kurilla told the U.S. Senate Armed Services Committee.¹⁷⁶

Any security strategy will require Pakistan’s help. They have invaluable expertise, access, and geographic location for countering ISIS-K, and they are willing and capable counter-terrorism partners as they face persistent threats from VEOs [violent extremist organizations] like TTP.

TTP’s Operational Freedom in Afghanistan

TTP “was further strengthened and emboldened, increasing attacks with a broader degree of autonomy to maneuver,” in Afghanistan, according to a UN sanctions monitoring team.¹⁷⁷ Taliban authorities reportedly instructed TTP not to conduct operations outside of Afghanistan, but “many had done so with no apparent consequence,” adding that the Taliban remain sympathetic to TTP aims and supply the group with weapons, equipment, and revenue. Afghan nationals—and some Taliban members—are increasingly joining the TTP, said the UN sanctions monitoring team.¹⁷⁸ In a SIGAR-commissioned informal security assessment, some participants said more Afghans were joining TTP, noting that they could be recruited through madrassas, social media, and word of mouth.¹⁷⁹ Al Qaeda, and its affiliate al Qaeda in the Indian Subcontinent, also supported TTP cross-border operations.¹⁸⁰

In addition to its relationship with the Afghan Taliban, TTP has reportedly been delegating more power to its affiliates, such as Tehreek-e-Jihad Pakistan.¹⁸¹ TTP affiliates’ attacks this quarter followed two UN sanctions monitoring team reports (June 2023 and January 2024) expressing concern that the TTP may serve as an umbrella organization for other militant groups that receive protection from the Afghan Taliban and will further destabilize the region. This would also allow the Taliban regime and TTP to claim plausible deniability from attacks on Pakistani security forces.¹⁸²

Al Qaeda Deepens Presence in Afghanistan

Al Qaeda remained weakened yet maintained safe haven in Afghanistan, according to General Kurilla.¹⁸³ A UN sanctions monitoring team reported

there are around a dozen senior al Qaeda leaders in Afghanistan.¹⁸⁴ The ODNI 2024 Annual Threat Assessment said, “While [al Qaeda] has reached an operational nadir in Afghanistan and Pakistan... regional affiliates will continue to expand.”¹⁸⁵

UN Assesses al Qaeda Operations

Despite its weakened operational state, al Qaeda’s general command increased its volume of media products aimed to expand recruitment, demonstrate adaptability, and “restore credibility,” according to a January UN sanctions monitoring team report. This heightened the UN’s concern that “the renewed narrative could inspire self-initiated attacks globally.”¹⁸⁶ However, the sanctions team added, al Qaeda leaders in Afghanistan are unable to “provide strategic direction to the broader organization,” and “cannot at present project sophisticated attacks at long range.”¹⁸⁷ The UN sanctions team identified up to eight new al Qaeda training camps, one stockpile weapons base, and five madrassas this quarter with help from al Qaeda in the Indian Subcontinent. The UN also said that al Qaeda continued to support other violent extremist organizations in Afghanistan, including TTP, with cross-border attacks and weapons.¹⁸⁸

Taliban Support for al Qaeda

Taliban efforts to restrict some al Qaeda activities reportedly strained their relationship, according to the UN, but the two groups remain close.¹⁸⁹ This quarter, the Taliban general directorate of intelligence assigned al Qaeda members to various ministry and military positions in eastern Afghanistan.¹⁹⁰ The Taliban also announced that they dissolved several suicide battalions and incorporated them in the army’s special forces. These battalions were reportedly established by the Taliban deputy director of intelligence and an al Qaeda affiliate.¹⁹¹

In a SIGAR-commissioned informal security assessment, almost all participants said that al Qaeda did not play a role in their province. One participant in Mazar-e Sharif said, “They are not as strong as they were in the past... Now, they carry out their activities under the Taliban’s role.” Another participant in Badakhshan said they heard al Qaeda was active in Kandahar, Khost, and Helmand Provinces.¹⁹² However, the 12 participants from these three provinces said they had not heard of al Qaeda activities in their provinces, with one in Khost Province saying, “We don’t know if the definition of al Qaeda has changed or if it is not the old al Qaeda.”¹⁹³

Taliban Announce Female Security Forces Strength

This quarter, the Taliban reported about 2,000 women in their security forces, half the number in the former Afghan government’s uniformed police force pre-collapse.¹⁹⁴ After the Afghan government’s collapse—and despite increasing restrictions on women—the Taliban began hiring

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former government female police officers.¹⁹⁵ Minister of interior spokesperson Abdul Mateen Qani said female police officers assist with security operations, in addition to conducting house visits and operating women's prisons. In January, female police officers detained women who violated the Taliban's dress code.¹⁹⁶ Afghans who participated in a SIGAR-commissioned informal security assessment said they knew of women joining the Taliban ministry of interior's criminal investigations and passport departments.¹⁹⁷ Some women in Afghanistan support Taliban policies, despite their perceived antifeminism; other women support the Taliban due to family pressure and economic need, according to the Royal United Services Institute, a UK defense and security think tank.¹⁹⁸

Taliban Security Forces Update

Taliban army chief of staff Fasihuddin Fetrat said that the ministries of intelligence, interior, and defense had 500,000 active armed forces, and that the army's strength was 172,000, as of March 5, 2024. The Taliban announced in 2023 that they would expand the army to 200,000 based on need. Fetrat said in March that they are "gradually progressing," and "hope to complete the number we had in mind next year."¹⁹⁹ The Taliban ministry of defense X account claimed that over 9,190 individuals joined the army this quarter, which was relatively consistent with this statement and brought their total reported, but unverified strength to 174,107. Additionally, the ministry of interior's X account reported 623 individuals completed police training across the country this quarter, bringing the total Taliban-reported police strength to 210,745.²⁰⁰

The Taliban claimed to have a combined military and police force of over 384,000 personnel as of March 23, 2024.²⁰¹ This is larger than the last, also questionable, Afghan National Defense and Security Forces (ANDSF) strength of 300,699 reported in the Afghan Personnel and Pay System (182,071 MOD and 118,628 MOI) by the Afghan government before it collapsed.²⁰² State and SIGAR are unable to independently verify the Taliban's reported security forces data; DOD said it does not track it.²⁰³ Prior to the Taliban takeover, SIGAR repeatedly warned about the issue of "ghost" soldiers in the ANDSF.²⁰⁴

Taliban Opposition Deemed Low Threat

The ODNI's 2024 Annual Threat Assessment said that "near-term prospects for regime-threatening resistance remain low because large swathes of the Afghan public are weary of war and fearful of Taliban reprisals, and armed remnants lack strong leadership and external support."²⁰⁵ The UN similarly reported that armed opposition groups "continued to pose no challenge to the Taliban for territorial control."²⁰⁶

This quarter, various anti-Taliban resistance groups claimed responsibility for 43 attacks against Taliban security forces, compared to 57 attacks last quarter, according to ACLED. The Afghanistan Freedom Front continued to target urban areas, over rural, according to the UN, while the National Resistance Front did not conduct any attacks in its traditional base in Panjshir Province.²⁰⁷ The UN added that assessing opposition groups' capabilities was difficult, as social media posts with attack claims could not be verified.²⁰⁸ Two individuals in Panjshir Province who participated in a SIGAR-commissioned informal security assessment said that resistance groups do not currently have a role in their province due to Taliban pressure.²⁰⁹

Despite claims or offers of a general amnesty, the Taliban attacked or disappeared nine former ANDSF and former government officials this quarter, according to ACLED.²¹⁰ In March, Taliban officials arrested the former National Directorate of Security director for Helmand Province, along with seven other former government intelligence officials.²¹¹ State said that senior Taliban officials have taken insufficient steps to prevent reprisal killings.²¹² For more information on the Taliban's human rights violations, see page 41.

Weapons Update

Small Arms and Light Weapons

The UN continued to raise concerns over the “illicit accumulation and diversion” of small arms and light weapons across Afghanistan. The Taliban reported firearm seizures in 17 provinces, compared to 14 in the previous reporting period.²¹³ A UN sanctions monitoring team also reported that the proliferation of weapons from former Coalition partners in Afghanistan remains a concern. According to the same sanctions monitoring team, the Taliban provided TTP with large quantities of these weapons, “adding lethality to TTP attacks on Pakistani security forces.”²¹⁴ State said it was not aware of any evidence suggesting violent extremist groups in Afghanistan accessed and used U.S.-funded equipment.²¹⁵

Explosive Remnants of War

Explosive remnants of war—unexploded shells, grenades, bombs, and landmines—continued to harm civilians, primarily children, across Afghanistan and along the Afghanistan-Pakistan border.²¹⁶ This quarter, at least 15 children were killed and 16 others injured by unexploded ordnance in four provinces (Baghlan, Herat, Ghazni, and Paktiya).²¹⁷ UN OCHA recorded over 1,400 casualties due to explosive remnants of war from January 2022 to February 2024, 86% of whom were children.²¹⁸ This quarter, the UN Mine Action Technical Cell provided risk education on explosive ordnance threats to recent returnees from Pakistan in Nangarhar

and Kandahar Provinces with support from the Taliban-run Directorate of Mine Action Committee, a former Afghan government entity.²¹⁹ In a SIGAR-commissioned informal assessment, participants were not aware of any groups currently placing new explosive remnants of war in Afghanistan.²²⁰ The UN has classified Afghanistan as one of the most heavily mined and explosives-contaminated countries in the world.²²¹

ECONOMY

Renewed Economic Crisis

Afghanistan's economy faces renewed crisis, compounded by decreasing humanitarian aid, lack of employment, and the return of over 531,000 Afghan refugees from Pakistan.²²² According to the World Bank, after the Taliban seized control of Afghanistan, “the economy contracted for two consecutive years, declining by 20.7% in 2021 and 6.2% in 2022.”²²³ This quarter, the World Bank reported that Afghanistan's currency, the afghani (AFN), depreciated for the first time in the past 18 months. In addition to \$1.8 billion in UN cash shipments in 2023, Afghanistan received around \$2 billion in remittances.²²⁴ The World Bank has previously explained that “the forex [foreign exchange] market seems in surplus due to ongoing cash shipments for humanitarian and basic service aid and remittances, influencing a higher supply of US\$ than the local currency.”²²⁵ However, despite the ongoing inflow of cash, the AFN's depreciation reflected the mounting economic pressure and food insecurity experienced by more than half of the Afghan population, as detailed in page 45.

The UN Secretary-General's February 2024 Afghanistan situation report warned that “Notwithstanding the relatively stable macroeconomic situation, the country's economy continues to lack sustainable and inclusive opportunities for its population, with no drivers of significant growth.”²²⁶ Additionally, the Taliban lack the technical skills to run the economy, as described in page 63.

UN Cash Shipments: A Lifeline for the Afghan Economy

Because of the disruption to international banking transfers and liquidity challenges since the Taliban takeover, the UN transports cash to Afghanistan for use by UN agencies and its approved partners. Last October, State told SIGAR that the UN cash shipments—averaging \$80 million each—arrive in Kabul every 10–14 days.²²⁷ The UN transferred a total of \$3.6 billion in cash to Afghanistan in 2022 and 2023, \$1.8 billion each year.²²⁸ “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

SIGAR Audit of the UN Cash Shipments:

A SIGAR evaluation issued last quarter found that the Taliban-run central bank, and thereby the Taliban, benefit from UN cash shipments into Afghanistan by accumulating a large supply of U.S. dollars through the conversion process of dollars for afghanis. This evaluation is on SIGAR's website at www.sigar.mil.

Secretary-General's September 2023 Afghanistan situation report. The UN said since December 2021, 19 UN entities, the World Bank, the Asian Development Bank, and 49 approved NGOs have accessed the UN cash transfer facility.²²⁹ According to UNAMA, all cash is placed in designated UN accounts in a private bank. UNAMA said the cash is carefully monitored, audited, inspected, and vetted in accordance with the UN financial rules and processes.²³⁰

Afghan Fund Update

On January 29, 2024, the Afghan Fund's board of trustees held its fifth meeting. In a statement, the board reported that the Fund's assets reached \$3.74 billion at the end of December 2023.²³¹ Last June, the Afghan Fund's board agreed in principle that the Fund's assets could be used to clear Afghanistan's arrears with multilateral development banks and thereby eliciting the banks' assistance "to stabilize the financial situation and sustain macroeconomic stability in Afghanistan."²³² According to the January 2024 meeting minutes, the Fund's board unanimously agreed to pay Afghanistan's outstanding arrears to the Asian Development Bank, as of the end of December 2023, "as soon as the Fund's compliance framework is in place and the Fund is disbursement ready." The minutes stated that aside from the Asian Development Bank arrears, "The Board did not make a commitment to pay any future arrears."²³³

As this report went to press, the Afghan Fund has not made any disbursements to entities on behalf of Afghanistan.²³⁴ The Fund has agreed to allocate less than half a percent of the yearly returns on assets "to cover the operating costs necessary to ensure good management of the Fund unless and until external funds are secured."²³⁵ The Fund has not provided an update on the amount of funds spent in management costs nor on potential external funding it might secure to meet its operating expenses. Last quarter, State told SIGAR that Afghanistan was current in its payments to the World Bank, which were reportedly settled by a European donor country.²³⁶

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 make targeted disbursements from its over \$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.²³⁷ State previously announced that the Fund is "explicitly not intended to make humanitarian disbursements."²³⁸ The Taliban are not involved in the Afghan Fund or the management of its assets and have protested its creation.²³⁹ The Fund is intended to "protect macro financial stability on behalf of Afghan citizens," including potentially by keeping Afghanistan current on debt payments to international financial institutions to preserve its eligibility for development

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assistance, and paying for critically needed imported goods.²⁴⁰ “Over the long-term, the Fund could recapitalize Afghanistan’s central bank should the conditions materialize,” according to Treasury.²⁴¹

Economic Indicators

Inflation and Demand Continue to Drop

Headline inflation dropped to -10.2% in January 2024, from -9.7 in the prior month. The World Bank noted that the ongoing deflation “reflects a troubling inability of both private and public sectors to simulate sufficient demand.” Although the AFN appreciated by 27% in 2023, it lost value against major currencies this quarter, for the first time in the past 18 months. According to the World Bank, the AFN fell 5.4% against the U.S. dollar, 5% against the Euro, and 13% against the Chinese Yuan from January 2024 through February 2024.²⁴²

Central Bank Asks for U.S. Assistance

This quarter, State told SIGAR that Afghanistan’s Taliban-run central bank, DAB, asked State for “technical assistance to implement best practices for central bank governance, but the U.S. government cannot provide such assistance at this time for legal and policy reasons.”²⁴³

A USAID-funded third-party assessment of Afghanistan’s central bank, completed in March 2023, 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 said that, at minimum, DAB must meet the following criteria for the U.S. government to consider the return of any of the \$3.5 billion from the Afghan Fund to DAB:²⁴⁴

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

According to Treasury, the USAID-funded assessment was “not a comprehensive third-party assessment for purposes of the requirements listed above.” Nonetheless, the assessment showed significant weaknesses related to DAB’s supervisory role in the financial sector.²⁴⁵ It 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 AML/CFT supervision. 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

Risk-based approach: “whereby countries, competent authorities, and banks identify, assess, and understand the money laundering and terrorist financing risk to which they are exposed, and take the appropriate mitigation measures in accordance with the level of risk.”

Source: Financial Action Task Force, Risk-Based Approach for the Banking Sector, <https://www.fatf-gafi.org/en/publications/Fatfrecommendations/Risk-based-approach-banking-sector.html>, accessed 1/3/2024.

that of the former Ghani government, under which the head of FinTRACA was elected by DAB's Supreme Council, the assessment said.²⁴⁶ State and Treasury did not report any changes to DAB's status as of this quarter.

A Weak Banking System Struggles with Instability and Liquidity

As reported last quarter, the banking sector continued to face instability and liquidity concerns as DAB has suspended administrative penalties, stress tests, and fees on banks, according to State.²⁴⁷ State added, after August 2021, DAB required all money services providers (MSPs) “to secure new licenses, all existing individual and corporate licenses were reportedly canceled.” “To qualify for the license, DAB reportedly required MSPs to install [a] software to screen and record transactions.” While DAB revoked 64 licenses in 2022, State reported that it is “not aware of DAB revoking any licenses in 2023.” State told SIGAR that DAB has reportedly referred several cases of financial wrongdoing to law enforcement organs, but State could not confirm the accuracy of this information.²⁴⁸

Last September, a SIGAR-commissioned informal 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 account” for their customers. A current account, the survey participants explained, functions similarly to an informal bank account, where customers deposit their cash at the *sarafis* for future withdrawals and transfers without any delays. 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. However, one survey participant noted, “there is no control over the money business in Afghanistan,” adding that it lies “completely in the hands of individuals.” Another 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.²⁴⁹

Economic Development

Taliban Revenue Misses Its Target with No Annual Budget in Sight

The World Bank reported that over 11 months in the Afghan fiscal year, March 22, 2023, to February 21, 2024, Afghanistan collected AFN 198 billion in revenue, missing its target by 2%.²⁵⁰ State has previously told SIGAR that the Taliban have not published a national budget since February 2022.²⁵¹ State also said it is not aware of whether other countries are giving “on-budget” or direct funding to the Taliban.²⁵² State told SIGAR that there was no indication the Taliban are devoting any significant portion of their budget to the welfare of the Afghan people.²⁵³

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This quarter, the Taliban issued a directive ordering both military and civilian sectors to stop making pension and retirement deductions as of April 2024. Prior to this decree, the Taliban had not paid certain Afghan retirees since the fall of the former republic. According to Afghan local news outlets, about 150,000 retired officers have not been paid their pensions in over two years.²⁵⁴

“Rule by Thieves”: Taliban’s Kleptocracy

This quarter, the George W. Bush Institute published a series of three reports highlighting the Taliban’s kleptocracy, their use of fear and coercive tactics in ruling Afghanistan, and the human toll of the Taliban’s reign over Afghans. “Afghanistan under the Taliban should be understood as a kleptocracy, where a mafia-like group has captured the state and rule at the expense of the people,” according to the *Captured State: Corruption and Kleptocracy in Afghanistan Under the Taliban* report. The report recognized that corruption and strategic diversion of wealth have long been a feature of governance in Afghanistan, but it claimed that the Taliban have failed according to their own self-declared standards. The report documented that the Taliban are leveraging their capture of the Afghan state “to loot the wealth of the country for their own private gain.”²⁵⁵

Taliban rule is often described as “hell on earth,” according to the second report in their series that focused on the human toll of the Taliban’s fear-based kleptocracy. Using corruption and kleptocracy, “Taliban members continue to profit and expand their influence amid widespread abuse.” The report also drew attention to the mismatch between the Taliban’s emphasis on collecting taxes through coercion and their failure to use those funds to address Afghanistan’s “grossly underfunded” infrastructure “in favor of strengthening the Taliban’s wealth and control over society.”²⁵⁶

SIGAR met with the authors of the George W. Bush Institute reports in April to discuss their findings. SIGAR has not verified evidence supporting or denying the claims made in these reports.

Taliban Seek China’s Commitment to Invest in Afghanistan

The Taliban continued to pursue new economic development projects with China. On December 18, 2023, the Chinese government’s special envoy for Afghan affairs met with the Taliban minister of foreign affairs to discuss bilateral relations and economic cooperation.²⁵⁷ In February 2024, the Taliban ministry of mines and petroleum claimed that progress had been made to begin mining in the Mes Aynak copper mine in Logar Province, in coordination with the Chinese state-owned company, MCC. State told SIGAR that MCC’s president, Wang Jicheng, met with the Taliban’s new ambassador to China to discuss Mes Aynak. The ministry of mines and petroleum made another announcement on March 3, 2024, claiming that the

Taliban had met with Chinese traders to discuss Afghanistan's mines, particularly the country's marble mines.²⁵⁸

Last quarter, the Taliban asked China if Afghanistan could join the China-Pakistan Economic Corridor as well as China's broader Belt and Road Initiative.²⁵⁹ China's Belt and Road Initiative, also referred to as "the New Silk Road," is a vast collection of development and investment initiatives originally designed to link East Asia with Europe through a physical infrastructure. Since the project's inception in 2013, it has expanded to include Africa, Oceania, and Latin America.²⁶⁰ While Beijing has not formally recognized the Taliban as the government of Afghanistan, it has developed ties with the group.²⁶¹ State told SIGAR that as of November 2023, the Taliban signed a contract with Xinjiang Central Asia Petroleum and Gas Company (CAPEIC) and inaugurated eight new oil wells in the Amu Darya basin in Sar-e Pul Province.²⁶²

As reported previously, China signed its first major mining contract with the Taliban in January 2023, a 25-year concession to drill three major mining blocks near the Amu Darya basin. Amu Darya contains the world's third-largest oil and natural gas reserves; around 95% of the basin is in Turkmenistan and Uzbekistan.²⁶³ 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.²⁶⁴

An Afghanistan Analysts Network analysis of the Chinese-Taliban relationship raised several concerns of the recent Chinese investment agreements with the Taliban. Specifically, the analysis pointed to the Taliban's lack of economic strategy and failure to clarify the laws regarding foreign investments. Although the Taliban have tried to take credit for the 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 continued to follow the former Republic's laws on tax, foreign investments, and minerals.²⁶⁵

World Bank Resumes Electric Power Project in Afghanistan

This quarter, the World Bank resumed its Central Asia-South Asia Electricity Transmission and Trade Project, ("CASA-1000") in Afghanistan. Beginning in 2014, CASA-1000 is a \$1.2 billion regional power project to construct high-voltage transmission infrastructure to allow Tajikistan and Kyrgyzstan to sell 1,300 megawatts (MW) of excess power to Pakistan (1,000 MW) and Afghanistan (300 MW). The

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World Bank had paused project development in Afghanistan following the Taliban takeover in August 2021, and now the Kyrgyz Republic, Tajikistan, and Pakistan components are near completion. According to a February 23, 2024, update, the World Bank announced that while no investors or banks had expressed interest in the project, the Bank is using funding from its original source, the World Bank-affiliated International Development Association. The Bank said the project is resuming to minimize the loss the three other CASA-1000 countries would bear if the Afghanistan segment is not completed.²⁶⁶

COUNTERNARCOTICS

The Taliban continued to encounter growing internal disagreements about enforcing their nationwide drug ban this quarter.²⁶⁷ Although Afghanistan is no longer the world's largest supplier of opiates—it is now second—the State Department still considers Afghanistan to be a major illicit drug producing and/or drug-transit country, and a major source of precursor chemicals used in the production of illicit narcotics.²⁶⁸

The Taliban's core constituents support its opium ban because the ban has caused the price of their opium stockpiles to rise, according to a new report by the British geographic information service Alcis. The report said two years after the drug ban, opium continues to trade openly in Afghanistan's markets, including in those areas where there has been no crop since 2022. The report said that “landed farmers in the south and southwest, core constituents of the current Taliban leadership” support the ban. The report quoted one landowner saying, “With the banning of opium, the price went up to the sky: my life is better with the order of Shaikh Sahib.” The report emphasized that “the issue of inventory is critical when it comes to understanding the current Taliban drug ban and its effects.” The ban ultimately benefits those with stockpiles of opium and landed farmers, who were in a better position to collect stockpiles overtime, are selling opium at a much higher price.²⁶⁹

This quarter, the Taliban faced familiar obstacles when attempting to enforce their ban, including: “severe negative economic effects; the presence of opium stockpiles; the continued sale and trafficking of banned narcotics; farmer resistance to the ban in certain areas; a lack of Taliban-provided alternative livelihoods support to poppy farmers; and concerns over the ban's sustainability, among other challenges,” according to State.²⁷⁰

Since the Taliban imposed the opium ban in April 2022, opium prices have nearly doubled, from \$417 per kilogram in August 2023 to \$802 per kilogram in December 2023. Meanwhile, some farmers from

Badakhshan, Kandahar, and Nangarhar Provinces have continued to cultivate opium poppy. According to the United Nations Office on Drugs and Crime (UNODC), opium poppy farmers have lost half of their total incomes following the ban. The UN reported that in 2023 alone, the first full year of the opium ban’s enforcement, the total income farmers made by selling their harvest declined by more than 92% compared to 2022, from \$1 billion to just over \$100 million.²⁷¹ State told SIGAR that these numbers may be “imprecise estimates.”²⁷²

A UNODC survey published last quarter that examined the effects and implications of the Taliban’s opium cultivation and production ban confirmed that opium poppy cultivation in Afghanistan has “dramatically declined,” (by 95% since 2022), but State said the absence of U.S. personnel in Afghanistan means they cannot verify the Taliban claims of drug seizures and enforcement activities.²⁷³ UNODC warned that the loss of opium income has put many rural households at great economic risk. The survey noted that the estimated value of opiate exports from the 2023 harvest was calculated at \$190–\$260 million, compared to \$1.4–\$2.7 billion in 2021, a 90% reduction.²⁷⁴

Alcis also reported a dramatic decrease of poppy cultivation. Its repeated satellite imagery analysis of every field in Afghanistan throughout the 2023 winter crop season found that poppy cultivation has decreased by 85%.²⁷⁵ Alcis noted that despite the Taliban ban, some southwestern provinces in Afghanistan—Helmand, Kandahar, Uruzgan, Farah, and Nimroz—are still continuing to gain economically from the opium inventories they hold.²⁷⁶ According to Alcis, a long-term, countrywide ban would affect an estimated 10 million Afghans, or about one million households. Alcis warns that past bans have led to political instability, and a sustained ban is likely to increase emigration, and possibly dissent in the countryside.²⁷⁷

This quarter, Alcis satellite imagery showed additional decreases in poppy farms in provinces that were previously known as major opium producers. Alcis data confirmed that poppy cultivation plummeted in Helmand Province by 99%, from 129,000 hectares in 2022 to just 740 hectares in 2023. It also revealed a significant decline in poppy farms in Farah and Nimroz Provinces. In Farah, the images showed a 95% reduction, from 11,589 hectares to 532 hectares, while Nimroz showed a 91% reduction, from 2,364 hectares to 209 hectares.²⁷⁸

Methamphetamine in Afghanistan

The Taliban’s crackdown on narcotics also targets methamphetamine production and sale, according to State. Last quarter, State told SIGAR that there has been a significant disruption to methamphetamine production and trade of ephedra in Afghanistan due to the Taliban’s closure of the Abdul Wadood Bazaar, an open-air drug market in Farah Province;

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destruction of methamphetamine labs; and prohibition of harvesting the naturally occurring ephedra plant. State also cited an Alcis report that confirmed the recent closure of the trafficking route from Nangarhar to Peshawar. However, State said trafficking routes to the south via Bahram Chah in Helmand Province remain active, and smuggling costs have increased since last quarter.²⁷⁹

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“The United States continues to partner with Afghan women to help them prepare for the day when they are able to fully participate in society.”

—*U.S. Ambassador Robert Wood*