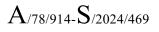
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The situation in Afghanistan and its implications for international peace and security

Report of the Secretary-General

I. Introduction

1. The present report is submitted pursuant to General Assembly resolution 68/11 and Security Council resolution 2727 (2024), in which the Secretary-General was requested to report every three months on the situation in Afghanistan and the implementation of the mandate of the United Nations Assistance Mission in Afghanistan (UNAMA), including at the subnational level.

2. The report provides an update on the activities of the United Nations in Afghanistan, including political, humanitarian, and human rights efforts, since the issuance of the previous report, dated 28 February 2024 (A/78/789-S/2024/196).

II. Relevant developments

3. The de facto authorities maintained public unity and exerted authority over the entire national territory, although some internal tensions persisted within their structure. They continued their outreach with communities to bridge gaps and to elicit their support, while reducing the space for men and women to conduct civil and political activities. The new school year started in March, and schools remained closed for girls beyond the sixth grade for a third year in a row. The de facto authorities encouraged people to send children to madrassas (Islamic religious schools) and continued to bolster their bilateral diplomatic engagements, especially with regional countries. Attacks by Islamic State in Iraq and the Levant-Khorasan (ISIL-K) continued, along with some lower intensity attacks by the armed opposition. In 2024, an estimated 23.7 million people will require humanitarian assistance, yet, as at 15 May, the Afghanistan Humanitarian Needs and Response Plan for 2024 had received only 16.2 per cent of the required \$3.06 billion in funding, for a targeted 17.3 million people.





A. Political developments

4. There were some divergent views within the structure of the de facto authorities over governance issues, such as the enforcement of the drug ban. With fewer de facto cabinet meetings taking place during the period, the centre of governance appeared to continue to shift more towards Kandahar, with the Taliban leader, Haibatullah Akhundzada, exerting greater leverage over governance processes in Kabul. The de facto Political Commission held six meetings in Kabul under the chair of the de facto Deputy Prime Minister for Political Affairs, Abdul Kabir, covering domestic, regional and international issues.

5. The leadership of the de facto authorities remained focused on outreach to bridge gaps between the authorities and various communities and elicit their support. In speeches delivered at madrassa graduation ceremonies countrywide, de facto officials, including the de facto Deputy Prime Minister for Political Affairs, as well as the de facto Ministers of the Interior, Sirajuddin Haqqani, of Higher Education, Neda Mohammad Nadeem, and of the Economy, Qari Din Mohammad Hanif, focused on national unity, emphasizing the need to promote both religious and modern education and encouraging Afghan citizens to send children to madrassas.

6. The space for civil society and political activism had been further circumscribed. On 7 April, the de facto Ministry of Justice reiterated the ban on political parties and social organizations and announced that two political parties and 75 social organizations had been referred to de facto security institutions for illegal activities. The properties belonging to former Republic-era officials and political actors, including Hizb-i Islami leader Gulbuddin Hekmatyar, an increasingly vocal critic of the de facto leadership, were confiscated during the reporting period.

7. Localized tensions emerged over the activities of the de facto purging commission, which was tasked to determine those Taliban members who do not meet certain criteria in terms of affiliation with the de facto authorities to be dismissed from security institutions. On 2 April, the media reported that a verbal dispute had occurred among high-ranking de facto officials over the alleged arbitrary removal of certain members in the eastern region by the commission. On 3 April, several videos were circulated in local media with national coverage, showing individuals burning the certificates issued by the commission and describing the commission's process as an insult to their struggles over the past decades.

8. Political opposition groups in exile focused their messaging on calls for disengagement with the de facto authorities. Some, including the National Resistance Council, increased their messaging in support of a nation-wide armed opposition.

9. The de facto authorities continued to bolster madrassa education. Following a countrywide assessment of madrassas in December 2023, on 13 March, the de facto Ministry of Education established a directorate for the professional development of madrassas to improve madrassa administration and teacher capacity. It also took steps to standardize private madrassa education by conducting examinations during the reporting period for 64,000 recent male graduates of private madrassas to determine whether they had earned bachelor's or master's-level degrees in religious studies. Some civil society activists and academics characterized the exams as an exercise to bolster the credentials of Taliban members and affiliates ahead of possible recruitment into the civil service. From 5 February to 15 May, 19 de facto authority-run madrassas, including 6 for women, were inaugurated in 10 provinces, and 1,798 religious scholars graduated from de facto authority-run madrassas. Representatives of the de facto authorities asserted in the media that madrassas offered opportunities for girls beyond the age of 12 to continue their studies. However, precise information on the number of girls availing themselves of these opportunities, or the curriculum

offered, remained scarce given the decentralization and non-standardization of these institutions and the reluctance of de facto authorities to share information.

10. On 31 March, the Taliban leader ordered the de facto Ministry of Finance to suspend pension deductions from the monthly salary payments to de facto civil servants and military personnel. The order did not mention the estimated 170,000 retirees who still received no pension benefits, despite having paid retirement deductions in the past, nor did it clarify the retirement provisions for currently serving de facto civil servants. On 20 April, in Kabul, de facto security forces dispersed a rally of around 100 retired civil servants and members of the former armed forces demanding pension payments.

11. A number of positions were filled or reshuffled. At the national level, these included three de facto deputy ministers, one new deputy national spokesman and 14 directors within de facto ministries. Subnational appointments included four de facto provincial governors, one de facto provincial deputy governor, nine subnational directors and seven district governors. In the security sector, appointments included one provincial deputy police chief, one deputy police chief for a provincial capital and three district police chiefs. On 11 May, 17 new appointments were made in the de facto judiciary, while 45 positions were reshuffled.

12. The legal framework within which the de facto authorities governed remained underspecified in the absence of a constitution. On 13 March, the de facto spokesperson, Zabihullah Mujahid, cited the lack of a constitution and no international recognition as the reasons for not formalizing a cabinet. Meanwhile, on 30 March, while addressing a gathering of madrassa students and religious scholars, the de facto Minister of Justice, Abdul Hakim Shar'i, objected to claims that a legal vacuum existed, arguing that the laws implemented by the de facto authorities had derived from the Qur'an, Sunna and Hanafi jurisprudence. During his Eid al-Fitr sermon, the Taliban leader referred to a constitution that was being developed.

13. On 26 March, the de facto Ministry of Justice announced the publication of Official Gazette 1444, containing seven decrees and one law. The law established a complaints and investigations procedure for the de facto Ministry for the Propagation of Virtue and Prevention of Vice to investigate grievances reported by the population against de facto officials, including judges. The de facto Ministry of Justice also reported that more than 160 laws were still pending approval by the Taliban leader. On 13 March, the de facto Prime Minister, Mohammad Hasan Akhund, appointed a committee to investigate allegations of corruption in the de facto Ministry of Public Health. On 20 April, the de facto Ministry of Justice announced that it had registered 2,000 defence lawyers' offices countrywide. From 1 February to 15 May, UNAMA recorded a total of 18 local disputes that had been resolved through mediation by local community elders, religious scholars or de facto authorities in 13 provinces.

14. From 5 February to 15 May, UNAMA field offices facilitated 73 outreach activities involving a wide range of actors. These activities focused on: (a) political, security and socioeconomic developments across the country; (b) bridge-building between the de facto authorities, civil society and communities to address issues of common concern, such as basic services delivery; (c) addressing women, peace and security issues, including economic empowerment and networking; (d) supporting sustainable environmental practices and protection initiatives; (e) the participation of young people in the civic space; and (f) supporting conflict prevention and management.

15. On 21 May, the de facto spokesperson announced that the Taliban leader had approved the national budget for fiscal year 1403 (2024), which had started in March, stating that it had been funded through State revenue and would be managed in "full transparency" and "according to standard procedures", without providing further details.

16. From 18 to 21 May, the Under-Secretary-General for Political and Peacebuilding Affairs visited Kabul and met with relevant stakeholders, including the de facto authorities, civil society representatives and Kabul-based diplomatic missions. She discussed the upcoming meeting of special envoys planned for 30 June and 1 July in Doha, which was intended to further increase international engagement in a more coherent, coordinated and structured manner, as encouraged by the Security Council in its resolution 2721 (2023). She also raised the situation of human rights, in particular those of women and girls, and restrictions on female education.

B. Security

17. Between 1 February and 13 May, the United Nations recorded 2,505 securityrelated incidents, a 55 per cent increase compared with the same period in 2023. Narcotics-related incidents rose from 212 to 418, a 97 per cent increase in narcoticsrelated incidents, with the largest increases in the central, north-eastern, south-eastern and southern regions. This was in part owing to the efforts of the de facto authorities to enforce the ban on the cultivation of poppy as the harvesting season approached. Disputes over land increased from 20 incidents during the same period in 2023 to 51 incidents. Land disputes were most frequent in the southern (15 incidents) and eastern (10 incidents) regions. Armed clashes increased from 75 in the same period of 2023 to 106, and detonations from improvised explosive devices decreased by 34 per cent, from 29 to 19.

18. The armed opposition did not pose a significant challenge to the Taliban's hold on territorial control. Two opposition groups conducted verified attacks during the reporting period: the Afghanistan Freedom Front and the National Resistance Front. Both groups focused on attacking the de facto security forces in Kabul City. The Afghanistan Freedom Front carried out 14 attacks, all of which took place in Kabul City, compared with the 24 confirmed attacks recorded in the previous reporting period. The National Resistance Front carried out 29 confirmed attacks, with 20 in Kabul, 6 in Takhar Province, 2 in Baghlan Province and 1 in Parwan Province. On 26 February, an attack claimed by the National Resistance Front took place against Kabul International Airport's military zone. The attackers reportedly fired three mortar rounds at a helicopter landing zone, causing no confirmed damage or casualties. Both groups used hit-and-run tactics against de facto security forces, throwing grenades in 22 attacks and using improvised explosive devices in seven others.

19. Between 28 February and 15 May, ISIL-K conducted six attacks in the reporting period, targeting the de facto authorities on four occasions. On 21 March, an affiliate of the group detonated a body-borne improvised explosive device at a bank in Kandahar, targeting members of the de facto authorities waiting to collect salaries. The attack killed at least 25 members of the de facto security forces and wounded a further 45 members and five civilians. On 11 April, ISIL-K claimed responsibility for setting fire to oil tankers in Kabul Province on 9 April. The group also claimed to be responsible for the detonation of an improvised explosive device against a bus carrying Shi'a civilians in Kabul on 20 April, wounding four civilians. On 29 April, it claimed responsibility for another attack on Shi'a civilians in Herat Province, killing at least six civilians and wounding another. In its propaganda, ISIL-K continued to threaten the international community while also promoting attacks in the wider region. The de facto security forces conducted a series of targeted arrests of alleged ISIL-K affiliates.

20. Tensions along the border with Pakistan continued owing to the reported presence of Tehrik-e Taliban Pakistan (TTP) members on Afghan territory. On 18 March, Pakistan carried out airstrikes against two locations that it claimed were associated with the Hafez Gul Bahadur group in Khost and Paktika provinces.

Following the strikes, de facto security forces exchanged fire with Pakistani troops across the border in Paktika and Paktia provinces, which led to the closure of the Angor Adda border crossing point in Paktika. TTP members or affiliated groups reportedly opened fire from Paktia Province towards Pakistani troops in Pakistani territory on at least 13 occasions during the reporting period, while TTP members reportedly also attacked a Pakistani outpost located on the border from Khost Province on 22 April.

21. The de facto authorities continued their efforts to address the illicit accumulation and diversion of small arms and light weapons, reporting arrests of alleged weapons smugglers in five provinces. Since the Taliban leader's order on the registration of rifles and scopes on 18 December 2023, the de facto authorities had carried on with a weapons registration campaign for de facto security force members in multiple provinces.

22. Between 1 February and 13 May 2024, the United Nations documented 31 safety and security incidents directly affecting its personnel, including 13 robberies or thefts, 7 incidents of harassment or intimidation, 2 arrests, an improvised explosive device detonation and 8 other incidents. Seven other incidents affected United Nations compounds, offices and property, including the forcible entry of de facto General Directorate of Intelligence members into United Nations premises in Kabul on 4 March. This represented a slight increase over the 30 incidents recorded during the previous reporting period.

C. Regional cooperation

23. Regional organizations continued multilateral engagements on Afghanistan. On 3 April, in Astana, Secretaries of the Security Council of the Member States of the Shanghai Cooperation Organization called upon the de facto authorities to fulfil their obligations in combating terrorist organizations.

24. High-level de facto officials continued to travel abroad to engage bilaterally with regional countries. From 3 to 7 March, the de facto Minister of Defence, Mohammad Yaqoob Mujahid, led a delegation to Doha, where he attended an arms fair and met the Emir of Qatar, Sheikh Tamim bin Hamad Al Thani, the Deputy Emir, Abdullah bin Hamad Al Thani, and the Defence Minister, Khalid bin Mohammad Al-Attiyah. From 25 to 28 February, the de facto Foreign Minister, Amir Khan Motaqi, visited Ashgabat, where he met with the Deputy Prime Minister and Foreign Minister of Turkmenistan, Rashid Meredov. From 16 to 20 March, the de facto Minister of Hajj and Religious Affairs, Noor Mohammad Saqib, visited Uzbekistan at the invitation of the Chairman of the Office of Muslims of Uzbekistan, Shayh Nurriddin Kholiqnazarov, to strengthen bilateral relations and cooperation in religious and educational activities. From 4 to 5 May, the de facto Foreign Ministry spokesperson, Abdul Qahar Balkhi, led a delegation to attend the fifteenth session of the Islamic Summit Conference of the Organization of Islamic Cooperation (OIC) in Banjul. In the Banjul Declaration, participants stressed the importance of the full respect for the human rights of all Afghans and the need to protect the fundamental rights of Afghan girls and women, especially the right to education and to work. From 13 to 14 May, the de facto Minister of Hajj and Religious Affairs participated in the Consultative Summit of Islamic World Scholars, held in Istanbul, Türkiye. From 14 to 19 May, the de facto Minister for Commerce and Industry, Nooruddin Azizi, travelled to Kazan, Russian Federation, to participate in the fifteenth International Economic Forum "Russia - Islamic World: KazanForum."

25. Regional representatives also visited Afghanistan to engage the de facto authorities. From 10 to 12 February, the Adviser to the President of the Russian

Federation and Special Presidential Representative on Climate Issues, Ruslan Edelgeriev, met with the de facto Deputy Prime Minister for Economic Affairs, Abdul Ghani Baradar, and the de facto Foreign Minister in Kabul, expressing support for the participation of Afghanistan in international climate change forums. From 19 to 23 April, an OIC delegation led by the Special Envoy of the OIC Secretary-General on Afghanistan, Tarig Ali Bakheet, met with the de facto Deputy Prime Ministers and other de facto Ministers in Kabul. On 23 April, the Special Representative of the President of the Russian Federation for Afghanistan, Zamir Kabulov, held discussions in Kabul with the de facto Foreign Minister and the de facto Minister of the Interior to address the challenges in Afghanistan.

26. Economy, trade and transit remained at the forefront of regional engagements. On 20 February, the de facto head of the Afghanistan railway authority signed a memorandum of understanding in Tashkent with the Ministry of Transport of Uzbekistan for a trans-Afghan railway feasibility study. From 1 to 6 March, the de facto Minister for Commerce and Industry visited Turkmenistan to engage on issues relating to trade and transit and led a delegation including 15 Afghan women entrepreneurs to attend the Afghanistan-Turkmenistan business forum in Ashgabat. On 7 March, a delegation led by the Joint Secretary in charge of Pakistan, Afghanistan and the Islamic Republic of Iran of the Ministry of External Affairs of India, J. P. Singh, visited Kabul and met with the de facto Ministers of Foreign Affairs and of Commerce and Industry to discuss trade and transit. On 12 March, a delegation led by the Foreign Minister of Uzbekistan, Bakhtiyor Saidov, visited Kabul and met with de facto officials, including the de facto Prime Minister, the de facto Foreign Minister and the de facto Minister of the Interior to discuss bilateral cooperation in agriculture, transport and security. On 28 March, the de facto Ministry of Commerce and Industry announced the signing of a nine-point agreement on trade and transit issues with Pakistan, following the visit of the Commerce Secretary of Pakistan, Khurram Agha, in March. On 12 May, the head of the de facto Afghanistan Railway Authority and his Uzbek counterparts signed a memorandum of understanding for the establishment of a commercial logistic port in Balkh province. On 21 May, Turkish Airlines resumed flights to Kabul.

27. From 22 February to 2 March, a delegation comprising the representatives of the Office of the de facto Deputy Prime Minister for Economic Affairs and the relevant de facto ministries visited the Islamic Republic of Iran to engage in trade and investment opportunities of the Chabahar industrial free trade zone. This was followed, on 13 March, by a visit of the Iranian Deputy Minister of Agriculture, Ali Reza Mohajer, to Kabul to discuss bilateral cooperation in agriculture, including alternative crops to poppy, and, from 1 to 3 May, by a visit of the de facto Minister of Commerce and Industry to the Islamic Republic of Iran to participate in a joint economic meeting and discuss transit-related matters, including the Chabahar port.

28. In late April, the Deputy Prime Minister of Kazakhstan, Serik Zhumangarin, and the Director-General of the Transport and Communication Agency under the Cabinet of Ministers of Turkmenistan, Mammetkhan Chakyev, visited Kabul for bilateral and trilateral engagement with high-level de facto officials. Mr. Zhumangarin also attended the inauguration of an Afghanistan-Kazakhstan trade exhibition. The exhibition followed the inauguration on 15 April of a joint Kazakh-Afghan chamber of commerce in Herat Province. On 26 April, the two representatives and the de facto Minister of Commerce and Industry held a trilateral meeting, where they announced plans to establish a joint technical committee on trade and transit issues.

29. UNAMA continued to promote regional cooperation with the de facto authorities and regional countries and convened regular coordination meetings with Kabul-based diplomatic missions. The Special Representative of the Secretary-General for Afghanistan and Head of the United Nations Assistance Mission in Afghanistan visited the Russian Federation, from 8 to 10 April, India, from 17 to 19 April, and the Islamic Republic of Iran, from 11 to 14 May, to discuss the situation in Afghanistan and the way forward for multilateral engagement with the de facto authorities.

III. Human rights

30. UNAMA continued to engage with the de facto authorities on a range of human rights issues at the provincial and central levels and held numerous human rights awareness-raising sessions with de facto officials covering topics including the prevention of torture and ill-treatment in places of detention, and fair trial rights.

31. Attacks using improvised explosive devices caused at least 98 civilian casualties, including 30 killed (all men) and 68 wounded (63 men, 4 women and 1 boy). Unexploded ordnance also continued to result in civilian casualties, with children making up the majority, including 44 killed (36 boys and 8 girls) and 116 wounded (99 boys and 17 girls), mostly as a result of children playing with them. On 31 March, in Ghazni Province, nine children from two families were killed (five girls and four boys) after a leftover artillery shell they found detonated.

32. On 18 March, airstrikes by Pakistani Military Forces resulted in civilian casualties in Khost Province (killing one man and wounding two others) and in Paktika Province (killing seven civilians, including two women, three girls and two boys). Later that day, armed clashes between de facto border forces and Pakistani Military Forces in Paktia Province resulted in the deaths of four Afghan civilians (three children and one man) and wounding of seven Afghan civilians (two children, four women and one man). The de facto authorities released statements condemning the attacks as a violation of Afghan territory. The Ministry of Foreign Affairs of Pakistan issued a statement that the targets of the attacks had been "terrorists [...] responsible for multiple terrorist attacks inside Pakistan."

33. Threats to former government officials and Afghan National Defence and Security Forces members, including arbitrary arrest and detention, torture and ill-treatment, and extrajudicial killings, continue to be reported, although the de facto authorities reiterated their commitment to the general amnesty. Between February and May, UNAMA documented at least three extrajudicial killings, 37 arbitrary arrests and detentions and four instances of torture and ill-treatment of former government officials and members of the Afghan National Defence and Security Forces. UNAMA also recorded six extrajudicial killings, 35 arbitrary arrests and detentions and two instances of torture and ill-treatment of and two instances of torture and ill-treatment of an affiliation with the National Resistance Front and ISIL-K.

34. In February, the de facto authorities carried out three public executions of individuals sentenced to death, all of which they stated were implemented in accordance with a sentence upheld by three de facto courts (District Court, Appeals Court and Supreme Court) and after approval by the Taliban leader. On 22 February, in Ghazni city, two men were publicly executed for separate murder convictions. On 26 February, in the city of Sherberghan in Jowzjan Province, a man was publicly executed, having reportedly been convicted of a murder. The de facto authorities also continued to implement judicial corporal punishment in public, with such punishments taking place in at least one province each week.

35. The rights and fundamental freedoms of women and girls, including access to education and freedom of movement, remained severely curtailed. On 20 March, the new school year in Afghanistan commenced with the ban on girls' education beyond grade six remaining in place. An invitation issued to media by the de facto Ministry

of Education to attend a ceremony marking the commencement of the new school year specifically instructed women journalists not to attend, citing a "lack of proper place[s]" for women.

36. On 19 March, on National Journalists Day, the de facto Ministry of Information and Culture expressed its appreciation to journalists in Kabul; the day was also marked in different provinces. However, media workers continued to be detained arbitrarily for reports deemed critical of the de facto authorities. On 16 April, Barya and Noor TV channels were suspended for allegedly violating journalistic standards.

37. During the reporting period, residents in multiple provinces held public protests, expressing concerns over economic and livelihood issues ranging from taxes to water rights. While most of them ended peacefully, some were dispersed by force. On 31 March, in Helmand Province, shopkeepers protested against a tax imposed by the de facto mayor and demanded the release of two shopkeepers detained earlier for refusing to pay the tax. De facto security forces fired gunshots into the air to disperse the protesters, followed by a physical fight in which they ill-treated at least five male protesters with sticks and rocks. On 3 and 4 May, protests were held in Argo and Daraiem districts of Badakhshan Province over the de facto authorities' destruction of poppy fields. Two people were killed (one in each district) when de facto security force members fired into the crowd. On 4 May, the de facto authorities announced the appointment of a committee to investigate the incidents.

38. In a media interview on 14 April, the de facto Ministry for the Propagation of Virtue and Prevention of Vice affirmed that it had dealt with 6,800 complaints received from the public against de facto authorities in the past year. The de facto Ministry also implemented some policies affecting the livelihoods of segments of the population. For example, on 31 March, in Kunduz, barbershop owners demonstrated against rules regulating beard length and hair styles deemed detrimental for their businesses. The de facto police dispersed the protesters and ill-treated some of them. At least five were arrested and detained for three days.

39. The incarcerated population remained under challenging conditions. On 8 April, the de facto Supreme Court announced the release of 2,855 prisoners and reduced sentences for 1,420 prisoners for Eid al-Fitr. According to the de facto Office of Prison Administration, approximately 17,000 persons, including 40 foreigners reportedly largely from neighbouring countries, were still in its custody as of the end of April. Financial constraints and discontinued donor funding contributed to the inability of the de facto Office to meet international standards, including the systematic provision of adequate food and hygiene supplies, vocational education and training, and health needs.

40. Between 17 and 23 April, the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women), the International Organization for Migration and UNAMA convened group and individual consultations, reaching 888 Afghan women across 33 provinces. Consultations were also piloted with 64 men across 14 provinces. The women consulted highlighted difficulties in engaging with de facto local authorities on issues important to them, with 80 per cent reporting no engagement in the preceding three months – almost double that of men consulted. Women reported their frequent exclusion from public meetings and consequently their reliance on male family and community members to advocate on their behalf. Only 2 per cent of women consulted felt they had "good" or "full" influence on community decision-making bodies, compared with 18 per cent of men. In total, 64 per cent of 2 per cent of men. The Afghan women and men consulted similarly emphasized that improving women's conditions required the international community to facilitate women's direct talks with the Taliban (45 per cent and 41 per cent, respectively), and

broadly rejected "recognition of the Taliban," with only 4 per cent and 3 per cent, respectively, in support. Most women and men consulted called for the international community to ensure direct and indirect modalities for women's inclusion in all international forums discussing Afghanistan's future, including through women's delegations and a quota of 50 per cent among Afghan participants.

IV. Economic development, donor coordination and aid effectiveness

41. Afghanistan's economy faces deflationary pressure driven, inter alia, by the declining price of imported commodities, instigated in large by the appreciation of the local currency, and low demand. By February 2024, headline inflation reached -9.7 per cent year-on-year. Core inflation reached -3 per cent year-on-year. The trade deficit increased by 60 per cent year-on-year from January 2023 (\$426 million) to January 2024 (\$682 million), as exports experienced a 5 per cent year-on-year decrease in January, while imports soared 37 per cent. By late March 2024, the Afghani fell to 71.6 against the United States dollar, still representing a 20.4 per cent appreciation since 15 August 2021.

42. State revenue for the fiscal year ending in March 2024 reached around \$2.95 billion (210.7 billion Afghanis), a 9 per cent increase from the previous year, and above the budget target of around \$2.94 billion (210 billion Afghani). Border tax revenue rose owing to increased imports despite tariff reductions and valuation adjustments, while inland revenues rose by 13 per cent, making up 49 per cent of total revenues, against 45 per cent the preceding year. This improvement was attributed to enhanced compliance and an expansion of the tax base.

43. Round 3 of the World Bank private sector survey, published on 19 March 2024 and implemented in March 2023, reported that firms reporting operations at full capacity increased from 28 per cent in September 2022 to 57 per cent in March 2023. However, businesses continued to list low demand, banking issues and uncertainty about the future as key constraints. The World Bank survey and a United Nations Development Programme survey on female entrepreneurs, published on 16 April, on the basis of data collection activities in 2022 and 2023 and quantitative survey 2024, also indicated that businesswomen faced significantly greater challenges in gaining access to finance and markets, as well as vulnerabilities to shocks, than male counterparts. For instance, 32 per cent of the women entrepreneurs surveyed believed gender discrimination blocked their market access, 28 per cent and 19 per cent said they had challenges procuring supplies and gaining access to formal or informal loans, respectively.

44. The de facto authorities remained focused on implementing their strategy of economic independence through infrastructure construction, private investments and increased domestic production. On 21 March, the de facto Ministry of Mines and Petroleum reported that 50 small-scale mines and 15 large-scale mines had been contracted in the fiscal year ending in March 2024. On 1 May, the three de facto Deputy Prime Ministers jointly inaugurated an exhibition of Afghan agricultural products in Kabul. On 13 April, media quoted the de facto Ministry of Commerce and Industry reporting that Afghanistan had reached self-sufficiency in 133 production items across 45 economic sectors.

45. On 6 April, the de facto Afghan Central Bank issued a new microfinance sector regulation, which complied with Islamic tenets and with the international anti-money laundering and counter-terrorism financing framework. It also announced on 12 February the establishment of the Afghanistan Bank Risk and Law Compliance

Management Committee, to reduce risks and comply with national and international laws and regulations.

46. On 6 and 7 March, the Afghanistan Coordination Group, comprising donors and international aid partners, met in Istanbul, Türkiye, under the co-facilitation of the European Union, UNAMA and the World Bank. While voicing concern at the decreasing donor funding, the Group welcomed the new contributions by international financial institutions to support basic human needs. Participants took positive note of the report following the independent assessment conducted pursuant to Security Council resolution 2679 (2023), as well as of the meeting of special envoys on Afghanistan, held in February 2024 in Doha, and plans for future meetings in this format. On 4 March, in Istanbul, the Afghanistan Coordination Group members also participated in a workshop on risk management jointly organized by the United Nations and the World Bank. Participants shared information and updates on the efforts to jointly manage risks, including aid diversion and sexual exploitation and abuse.

47. On 15 May, in Kabul, the United Nations and implementing partners met with the de facto authorities at the Third High-level Coordination Forum under the co-chairpersonship of Deputy Special Representative of the Secretary-General for Afghanistan and Resident and Humanitarian Coordinator and the de facto Foreign Minister, with a focus on enhancing dialogue and engagement between the de facto authorities, the United Nations system and partners. The Forum underscored the necessity for coordinated efforts, transparent aid operations and ongoing dialogue to address humanitarian and basic human needs of the Afghan people and support resilience-building initiatives.

48. As of April 2024, the Special Trust Fund for Afghanistan had mobilized \$212.9 million in contributions since its establishment in October 2021. On 5 March, the Trust Fund Steering Committee approved a strategic note containing an outline of its priorities for the period 2024–2025, aligned with the United Nations Strategic Framework for Afghanistan, 2023–2025. Key priorities include gender equity and women's empowerment, durable solutions for returnees and climate change adaptation. The Steering Committee also approved an allocation of \$8 million to support recovery from the Herat earthquake, \$1.2 million to strengthen women-led civil society organizations and \$17.4 million for the regional joint programme for south-eastern Afghanistan (second tranche). On 30 April, the World Bank's Board of Executive Directors approved an \$84 million grant from the International Development Association for the Afghanistan Community Resilience and Livelihoods Project. The Project aims to scale up activities in rural and urban areas, provide more livelihood opportunities for women, expand activities focused on building climate resilience and provide employment and services to returning Afghan migrants.

49. On 28 February, the United Nations adopted its inter-agency national solutions plan aimed at providing assistance for the creation of an enabling environment for socioeconomic inclusion for internally displaced persons through a community-centric, area-based approach. The plan provides for 1.12 million direct beneficiaries, including 598,060 internally displaced persons in 10 districts and nine provinces with a funding requirement of \$183 million. On 2 May, the United Nations also issued an integrated response plan to include a humanitarian border response as well as durable solutions for returnees, host communities and internally displaced people in prioritized areas of returns, with total funding requirements estimated to be around \$7 million.

50. The cash import facility established by the United Nations to support humanitarian operations transferred \$4.23 billion between 1 December 2021 and 15 April 2024, with \$600 million received between 1 January and 15 April 2024. The facility was utilized by 19 United Nations entities, the World Bank, the Asian

Development Bank and 61 approved development partners and international non-governmental organizations (NGOs). Imported bank notes allowed United Nations entities to finance their humanitarian efforts and provided a transparent, low-cost channel for approved international NGOs to receive international funding. The banking situation in Afghanistan continued to improve gradually, with a slow increase in deposits combined with the number of operational bank branches growing by approximately 5.7 per cent from December 2022 to December 2023 amid persisting cash withdrawal limits on individual and corporate accounts and challenges in international payments. While a small number of United Nations entities and international NGOs had begun to use international bank transfers in conformity with relevant exemptions to supply a portion of their local currency needs, cash shipments would continue to be required for the foreseeable future.

51. The United Nations prevention of sexual exploitation and abuse network in Afghanistan continued its work to safeguard at-risk groups of women, children and people with disabilities, particularly through the health sector, identified as the primary entry point by affected communities in the country. The network had delivered assistance focusing on the three high-risk areas in the southern, northern and western regions.

V. Humanitarian assistance

52. Afghanistan is grappling with the after-effects of four decades of conflict, the adverse impact of climate change, recurrent natural disasters, entrenched poverty and barriers to women's participation in public life, including access to education. Afghanistan, according to the Notre Dame Climate Index, is ranked sixth globally in terms of vulnerability and lack of readiness to cope with climate change. The unexpectedly dry and warm winter conditions that started in January continued in March, leading to significantly reduced snow cover, disrupting the planting of winter wheat and affecting livestock health. In 2024, an estimated 23.7 million people – over half of the population – will require humanitarian assistance. The situation was compounded by the heavy rainfall that led to fast-flowing water and flash floods in north-eastern Afghanistan on 10 and 11 May, affecting 21 districts across Baghlan, Badakhshan and Takhar provinces. As at 16 May, 214 fatalities and 328 injuries had been confirmed across the three provinces, with 8,696 homes confirmed as either destroyed or damaged, leaving thousands without shelter.

53. Despite challenges, the humanitarian community's efforts to address urgent needs were conducted through robust risk mitigation measures and shared tools to uphold minimum standards for quality programming. Between January and March 2024, humanitarian partners reached 9.9 million people with at least one form of humanitarian assistance, including some 8.6 million individuals with food and livelihood support; 2.4 million with health care; 1.2 million with water, sanitation and hygiene; 2.4 million children and pregnant/lactating women with nutrition assistance; 1 million with protection support; 554,000 children with education; and 516,000 with emergency shelter and non-food items. As at 15 May, the Afghanistan Humanitarian Needs and Response Plan for 2024 had received only 16.2 per cent of the required \$3.06 billion in funding.

54. Nine out of 10 households in Afghanistan were struggling to feed themselves adequately – 15.8 million people were projected to face severe food insecurity from November 2023 to March 2024. Between January and March, the World Food Programme (WFP) distributed around 100,000 tons of food and transferred \$59.16 million in cash to eight million people. WFP provided nutrition support to nearly two million pregnant and breastfeeding women, as well as girls and children

under five, and reached over 287,616 people with resilience and livelihood support. School feeding benefited 433,800 children in primary schools. Owing to limited funding, WFP had been forced to cut general food assistance to Integrated Food Security Phase Classification 3+ populations; however, it had allocated resources for hotspot response to support up to two million people facing extreme food insecurity identified through early monitoring from May to September 2024.

55. Between January and March, the Food and Agriculture Organization of the United Nations supported 2.25 million beneficiaries through short-term livelihoods assistance. It also rehabilitated some 294 water resources and irrigation structures, spanning 136 kilometres, enhancing agricultural resilience and productivity. The transmission of Crimean-Congo hemorrhagic fever was addressed by collecting and analysing 1,000 ticks and 500 blood samples and spraying 28,770 households and 59 animal markets. A survey in locust-prone areas also identified infestations covering 4,640 hectares across seven targeted provinces. Two hundred hand-held ultra-low volume sprayers and 70 back-to-back sprayers were distributed to initiate a locust control campaign.

56. Between 14 January and 20 April, according to the World Health Organization (WHO), 26,660 cases of acute watery diarrhoea with dehydration (55 per cent involving children under 5) were reported, compared with 34,856 cases (56 per cent involving children under 5) in the same period in 2023. There were 17,632 suspected measles cases (81 per cent involving children under 5), compared with 10,352 suspected cases (77 per cent involving children under five) in the same period in 2023. Between 1 January and 20 April, two cases of wild poliovirus type-1 were recorded, compared with six cases in 2023.

57. From mid-January to March, according to the WHO World Health Data Hub, the number of conflict-related trauma consultations increased by 26 per cent to 2,445 individuals compared with 2023. Between January and April, a total of 172,539 children under 5 suffering from severe acute malnutrition were admitted and treated in 13,277 in-patient and 160,162 out-patient medical facilities. In addition, out of 2,027,216 children who required treatment for moderate acute malnutrition, a total of 325,205 had been reached. The number of mobile health and nutrition teams had reduced from 339 to 179 teams in accordance with the agreed mobile health and nutrition services to populations in remote hard-to-reach areas.

58. From 1 January to 24 April, 20,415 Afghans returned from Pakistan and received protection and/or basic needs support from the Office of the United Nations High Commissioner for Refugees (UNHCR). Interviews conducted by UNHCR with returnees indicated that the main reasons for return included fear of arrest and/or deportation, concerns related to the validity of proof of registration cards and uncertainty related to their extension, as well as economic hardships (the high cost of living and lack of job opportunities). Returnees required assistance in terms of housing, financial support, food, documentation, legal assistance, health, and education. Women and girls were disproportionately affected, facing barriers to education and employment and increased risks of violence.

59. Between January and April, 611 humanitarian access incidents were reported, indicating a 3 per cent increase compared with the same period in 2023. Some 318 projects were temporarily suspended owing to interference in humanitarian activities, physical environment issues such as snowfalls and flash floods, and violence against humanitarian personnel, 72 per cent of which were resolved within seven days. The highest number of access issues were reported from the western (129), southern (109) and eastern (109) regions. In addition, 54 incidents highlighted restrictions on women humanitarian workers and beneficiaries.

60. During the reporting period, the de facto authorities introduced new restrictions, including demanding that the de facto authorities participate in the procurement and recruitment processes of non-governmental organizations and that the NGOs re-register, which had a particular impact on those led by women and providing protection services. The humanitarian access working group and gender in humanitarian action working group, comprising the United Nations and partners, continued to track the impact of the bans on Afghan women working for NGOs and the United Nations, with the results of the March 2024 survey indicating that 45 per cent of respondent organizations operated partially with women and men (43 per cent in October 2023) and 27 per cent operated fully with women and men (28 per cent in October 2023). In total, 60 per cent of the respondents reported difficulties in registering new projects with awareness-raising components, which were important in order to reach women and girls, and mentioned that the stricter enforcement of the hijab decree had affected the movement of their female staff. Furthermore, 54 per cent of respondents observed that the restrictions had affected women's abilities to provide feedback and participate in decision-making on humanitarian response.

61. The United Nations-led Mine Action Technical Cell continued to coordinate explosive ordnance response efforts, conducting 788 quality management visits from February to May. Mine action implementing partners released approximately 58 square kilometres of contaminated land, contributing to the prevention of casualties, allowing the safe movement of communities and facilitating the delivery of essential services. The Cell had been assisting in identifying explosive ordnance-affected villages in the resettlement districts, and this information was being used to guide mine action activities that facilitated land release and explosive ordnance risk education for returnees. The Cell continued to coordinate explosive ordnance risk education at border points and transit centres. In April, a comprehensive disability awareness package was developed for operational NGO teams integrating victim assistance and disability key messages with explosive ordnance risk education. In May, the United Nations Mine Action Service contracted 17 demining teams to conduct clearance in areas located less than one kilometre from 14 schools, to release land for agriculture, housing and irrigation, and to conduct risk education in 19 hazardous areas in Kunduz, Baghlan and Faryab Provinces. Funding constraints posed a challenge to sustaining long-term mine action efforts in Afghanistan. The Under-Secretary-General for Peace Operations visited Afghanistan from 15 to 17 May to raise awareness of the impact of explosive ordnance and explore avenues for effective strategies to clear explosive ordnance from Afghan communities.

VI. Counter-narcotics

62. Following the 95 per cent decrease in opium poppy cultivation in 2023 due to the de facto authorities' ban on such activities, approximately 495 hectares of poppy fields were eradicated during the reporting period. In April, additional measures were announced to prosecute traffickers, further discouraging the cultivation and sale of opium. However, evidence from the field indicates ongoing poppy cultivation mainly in Badakhshan, Herat, Kandahar, Nangarhar and Takhar Provinces.

63. Between February and April, the national average price for dry opium increased by 0.8 per cent, from \$746 to \$751 per kilogram, which was below the \$802 per kilogram figure of December 2023. During the same period, the United Nations Office on Drugs and Crime (UNODC) alternative development programme supported over 14,563 farming households through the construction of 20 small-scale irrigation canals and the establishment of 270 citrus orchards, covering a total of 162 hectares equipped with drip irrigation systems. 64. UNODC, in partnership with the World Health Organization, the European Union and Japan, convened a high-level event entitled "Deepening crisis: Mental health and substance use disorders paralyzing Afghan society" in Vienna on 21 March. Participants discussed the need to address stigma and discrimination against people with drug use disorders and mental health problems, as well as the limited availability of quality and comprehensive prevention and treatment services including trained health staff, and funding gaps.

65. On 17 April, the working group on counter-narcotics, co-chaired by UNAMA and UNODC, convened its fourth meeting, attended by Kabul-based ambassadors and the de facto Minister for Public Health, Qalandar Ebad. Participants discussed data and evidence-based drug treatment services to enhance accessibility and effectiveness, and underscored the need to ensure the inclusion of the most vulnerable among the affected population, such as women and children, and for collaborative and balanced approaches to addressing problems related to drug use in Afghanistan.

VII. Mission support

66. As at 30 April 2024, vacancy rates in UNAMA were 9 per cent for international staff, 3 per cent for United Nations Volunteers, 20 per cent for National Professional Officers and 16 per cent for national staff, compared with approved rates of 9.5 per cent, 12 per cent, 10.5 per cent and 9.5 per cent, respectively. The proportion of women staff was 34 per cent for international staff, 41 per cent for United Nations Volunteers, 10 per cent for National Professional Officers and 9 per cent for national staff. The national United Nations Volunteers programme remains a critical pipeline for young Afghan women wishing to join the United Nations workforce.

VIII. Observations

67. Afghanistan continues to face severe economic and humanitarian challenges, which are further exacerbated by the adverse impact of climate change and a dwindling amount of international aid, severely affecting a large number of citizens in the country, particularly women and children. I express my sincere condolences to the families of the several hundred people killed in the recent floods in Afghanistan. The tragic loss of these lives highlights the vulnerability of Afghanistan to climate change.

68. The stability and development of Afghanistan hinge on its cooperation and connectivity with its neighbours. The advancement of trade and transit relations in this context carries particular importance. Nevertheless, regional engagements alone cannot yield the immense financial resources required for short-term humanitarian and long-term development assistance or restore the country's access to and participation in international normative, regulatory and finance mechanisms.

69. The continued engagement of the Organization of Islamic Cooperation (OIC) with the de facto authorities is welcome. In particular, the Banjul Declaration, adopted at the Islamic Summit Conference of OIC Member States of 4 and 5 May, is a significant reaffirmation of OIC support for a peaceful, stable, prosperous and inclusive Afghanistan and stresses the importance of respect for the human rights of all Afghans and the protection of the rights of Afghan women and girls.

70. The plight of women in Afghanistan is one of the starkest examples of the regression on women's rights that we are facing globally. Afghan women and girls are systematically denied their rights and dignity across all areas of public life, including education, the impact of which will be felt for years to come. It is only

through inclusive dialogue and the meaningful participation of women that durable and sustainable peace can be achieved.

71. The de facto authorities' restrictive policies not only violate human rights and fundamental freedoms, but also affect the livelihood of people living in Afghanistan, increasing the humanitarian burden and contributing to potential instability. The death penalty is incompatible with the core principles of international human rights law, namely, the right to life and the right to freedom from torture and inhuman or degrading treatment or punishment. I call upon the de facto authorities to establish an immediate moratorium on further executions, as a first step towards the prompt abolition of the death penalty.

72. The de facto authorities' use of force to suppress peaceful protests and decrees to limit freedoms of speech and association remain concerning. I call on the de facto authorities to rescind restrictive policies that prevent the people of Afghanistan from enjoying their human rights. It is disturbing that the de facto authorities continue to interfere with the operations and editorial content of the media. Civic space and a free press are key components of freedom of expression and an essential element of a participatory public life and must be respected.

73. Utmost efforts must be made to ensure protection for civilian life and civilian objects. I condemn attacks by ISIL-K, which continuously threaten the Hazara and Shia communities. The continued targeting of former government officials and Afghan National Defence and Security Forces members, despite the de facto authorities' publicly stated commitment to their general amnesty, is also of great concern. It is important to ensure the protection of these individuals, investigations of these violations, and transparent accountability for perpetrators.

74. Despite resource constraints exacerbated by recent crises, such as the Herat earthquakes, mass returns of Afghan citizens from abroad and flash floods, humanitarian partners continue to provide principled assistance, particularly to women, children and the elderly. It is essential that the humanitarian appeal is funded generously to help address the immense needs of the Afghan people and the most vulnerable in particular. I call upon Member States to continue and enhance support for Afghan refugees and to promote greater responsibility-sharing and global solidarity with the neighbouring countries, which have hosted Afghan refugees for decades at significant cost. The de facto authorities must lift the restrictions placed on women aid workers in Afghanistan and refrain from interfering with humanitarian operations. Violence against humanitarian personnel, assets and facilities in Afghanistan has created a hostile environment for aid workers. The de facto authorities must also do their part to ensure that assistance provided is allowed to go to designated beneficiaries.

75. With the persistent challenges in Afghanistan and the need to bring all actors together to address them, the role of the United Nations remains crucial. I extend my deep appreciation to all United Nations personnel in Afghanistan under the leadership of my Special Representative, Roza Otunbayeva, and her team, and to non-governmental organization partners for their continued dedication and service to the people of Afghanistan in an extremely challenging environment.