



OES IN BRIEF

This quarterly report submitted by the Lead Inspector General for Operation Enduring Sentinel (OES) summarizes the events that took place in Afghanistan this quarter, including the status of terrorist organizations, such as ISIS-Khorasan (ISIS-K) and al-Qaeda, as well as U.S. diplomatic and humanitarian efforts related to Afghanistan.

ISIS-K Launched High-Profile Attacks on the Taliban and Foreign Nationals

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- ISIS-K claimed **24 attacks** this quarter; targets included **Taliban members** and civilians, including **school children**.
- On December 2, ISIS-K attempted to **assassinate Pakistan's senior diplomat** in Kabul.
- On December 12, ISIS-K attacked a Kabul hotel, **wounding 18**, including **5 PRC nationals**.
- ISIS-K lacks the capacity to attack the U.S. homeland directly but **seeks to inspire** individuals to commit acts of violence.
- The DoD **did not provide** any **unclassified** information on U.S. counterterrorism activity this quarter.

The Taliban Continued Efforts to Fight ISIS-K

pp. 12–13

- The Taliban's **house-to-house targeting** of ISIS-K showed some success in counterterrorism operations.
- Taliban forces increased security around common targets, such as **diplomatic areas, government buildings, and places of worship**.
- The Taliban **has not** been able to **disrupt** ISIS-K attacks preemptively.
- The Taliban's inability to control **cross-border violence** has upset its relations with neighboring countries.

Oversight and Investigations

pp. 27–37

- DoD OIG issued a management advisory on **restoration costs** for military bases that temporarily housed **Afghan refugees**.
- State OIG issued a compliance follow-up review of the **Afghan SIV program**, making new recommendations intended to further improve the program.

New Taliban Polices Further Restrict Women's Rights

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- On December 20, the Taliban instituted a ban on women's access to **university** education. The next day, the education ban was expanded to **grade 6** and above.
- On December 24, the Taliban banned Afghan women from **working for NGOs**, leading many NGOs to **suspend operations**.
- The **international community condemned** these new restrictions, but the Taliban remained obstinate.

28.3M of Afghanistan's 39M People Require Humanitarian Assistance Due to Multiple Crises

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- **Water, sanitation, and hygiene** needs significantly increased due to continuing droughts.
- The ban on Afghan women working for NGOs significantly **reduced access** to assistance as **needs increased**, especially among women and girls.
- USAID continued to fund economic development efforts but have **shifted focus** since the Taliban takeover to support **basic assistance** needs.

Afghan Fund Board Meets but No Funds Disbursed Yet

pp. 24–25

- The Afghan Fund **manages \$3.5B** in Afghan central bank reserves that were in U.S. institutions at the time of the Taliban takeover in 2021.
- The Fund aims to support **macroeconomic** purposes, such as maintaining **Afghan financial institutions**.
- Funds will not be released until trustees agree on measures to **safeguard** them from **diversion and abuse** by the Taliban.
- Afghan activists have expressed concern over the **absence of concrete plans** to disburse these funds as the country's economy collapses.