

# SIGAR

**Special Inspector General for  
Afghanistan Reconstruction**

**SIGAR 25-22 Audit Report**

## Memorandums of Understanding (MOU) with Taliban-Led Ministries: State Department's Implementing Partners' MOUs Have Had Mixed Effect on Assistance Delivery



APRIL  
2025

# SIGAR

## Special Inspector General for Afghanistan Reconstruction

### WHAT SIGAR REVIEWED

The U.S. has spent nearly \$3.71 billion in Afghanistan since withdrawing in 2021, according to SIGAR's January 2025 Quarterly Report. These funds have supported humanitarian and development efforts, such as food security, agriculture, health, and education, as well as human rights, particularly the rights of women, girls, and minority communities. The Department of State (State) partners with public international organizations, nongovernmental organizations (NGOs), and other government entities to deliver this aid; collectively, these organizations are known as "implementing partners." Afghanistan's Taliban-controlled governing institutions require that implementing partners sign memorandums of understanding (MOU) with the Afghan ministries having jurisdiction over their work as a condition for implementing the humanitarian projects.

This audit examines the MOUs that State implementing partners signed with the Taliban-led ministries for activities conducted from August 15, 2021, through December 31, 2023, and the impact of these MOUs on project implementation. We reviewed 37 State implementing partners, 16 of whom had finalized MOUs with the Taliban. The remaining 21 did not need to sign MOUs because they were located and operated from outside of Afghanistan, were U.S. government organizations, or their activities had reached the end of the period of performance.

The objectives of this audit were to assess the extent to which (1) State's implementing partners entered into MOUs with the Taliban-led government and the MOUs affected program implementation, and (2) the MOUs were completed and reviewed in accordance with applicable U.S. laws and agency requirements.

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April 2025

Memorandums of Understanding (MOUs) with Taliban-Led Ministries: State Department's Implementing Partners' MOUs Have Had Mixed Effect on Assistance Delivery

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### SIGAR 25-22 AUDIT REPORT

#### WHAT SIGAR FOUND

In 2022, the Taliban mandated that NGOs operating in Afghanistan sign MOUs with relevant Afghan ministries as a condition for conducting their activities in the country, a condition similar to that established by the previous U.S.-backed Afghan government. NGOs can face adverse consequences if they fail to sign the MOUs, such as being barred from operating in Afghanistan. Previously, SIGAR reported that implementing partners encountered obstacles due to the Taliban's MOU requirement and were subjected to pressure and interference from Taliban authorities for noncompliance with that requirement. Additionally, MOUs typically require engagement and negotiation with the Taliban's Ministry of Economy, which is responsible for monitoring the implementation of the provisions of the MOUs. Without signed MOUs, provincial officials may not permit implementing partners to operate in their jurisdiction.

SIGAR found that 16 out of 37 State implementing partners signed MOUs with the Taliban-led governing institutions for activities conducted from August 2021 through December 2023. Specifically, State's Bureau of Democracy, Human Rights, and Labor (DRL) had 8 implementing partners, but only 2 partners signed MOUs because, according to DRL, the remaining partners were at or nearing the close out phase of their agreements during the scope of this audit. State's Bureau of Political Military Affairs/Office of Weapons Removal and Abatement (PM/WRA) had 10 implementing partners that signed MOUs with the Directorate for Mine Action Coordination (DMAC). State's Bureau of Population, Refugees, and Migration (PRM) had 4 implementing partners operating in Afghanistan; however, 1 was not required to sign an MOU because it supports PRM's monitoring efforts in the country and was exempt from MOU requirements. Lastly, State's Bureau of South/Central Asian Affairs (SCA) had 1 implementing partner that signed an MOU.

SIGAR also found that both State and its implementing partners reported that the MOUs signed with the Taliban did not have a substantial negative impact on program implementation, although they did cause delays and changes to some projects. For example, PRM partners reported implementation postponements in 2022 and 2023 due to delays in negotiating and signing MOUs after the Taliban announced a ban on women working for NGOs and the UN. According to a majority of implementing partners working with PM/WRA, the MOUs signed with the Taliban's mine clearance directorate, facilitated better coordination and communication at the local level, which led to improved program implementation. In another instance, a PRM implementing partner stated that during the MOU negotiations, it was compelled by one Taliban-led ministry to transfer the remaining supplies and training materials from one

training center to another facility, despite the implementing partner insisting the materials be donated. The implementing partner stated that it promptly notified PRM to ensure that the handover of supplies and training materials complied with the terms of the award.

SIGAR found that State is not required to review the MOUs that its implementing partners sign with the Taliban. Neither State's Foreign Affairs Manual (FAM) nor Federal Assistance Directive (FAD), nor the Code of Federal Regulations (CFR) requires State bureaus to track, review, or approve MOUs. However, the FAM, the FAD and 2 CFR Part 200 require that the department be aware of the activities of its implementing partners. Furthermore, the standard terms and conditions contained in State's award agreements with implementing partners make clear the recipient is responsible for compliance with all applicable laws and regulations.

SIGAR also found that some State bureaus provided guidelines or advice to their implementing partners on how to address Taliban-led ministry demands while complying with the terms and conditions of their award agreements. For example, PRM and the U.S. Agency for International Development's Bureau for Humanitarian Affairs jointly developed 14 guiding principles for implementing partners, which are not mandatory, to consider if implementing partners must sign an MOU with the Taliban. Both PRM and PM/WRA have added specific clauses to their agreements requiring their implementing partners to follow the laws of the country in which they are working.

SIGAR also found that PRM and PM/WRA were made aware of issues that arose because of MOU requirements. According to 8 of the 9 implementing partners we interviewed, the organizations have an open line of communication with their respective bureaus, and any issues related to MOUs were reported to the bureaus. For example, at the request of an implementing partner, PM/WRA reviewed a proposed MOU and advised the Taliban-led ministry that the implementing partner could not and would not provide material support or assistance to the Taliban, citing U.S. sanctions laws and the limitations of OFAC General License 20. SIGAR's review of required quarterly and annual performance reports found that in some cases, the reports included discussions of issues related to signing MOUs with the appropriate ministry. For example, one implementing partner reported that coordination and negotiation with the Taliban-led ministries was difficult. The implementing partner reported that in one location, a ministry requested the implementing partner's beneficiary lists and documents, but that providing that information would have gone against the partner's data protection policies. The implementing partner stated that it abided by its policy of protecting beneficiary information and only shared the information internally on a need-to-know basis.

Since the Taliban's takeover of Afghanistan in August 2021, State has continued to provide billions of dollars in humanitarian assistance through international and Afghan NGOs to improve the food security, agriculture, health, safety, and education of the Afghan people. While State and its implementing partners have reported that MOUs with the Taliban have not had significant negative impacts on assistance activities, the Taliban's requirement to complete MOUs gives the Taliban a powerful means of influencing U.S.-funded activities.

## WHAT SIGAR RECOMMENDS

Although there is no formal requirement for State to review and approve MOUs, State's obligation to maintain awareness of the operations of its implementing partners weighs in favor of it knowing what agreements those partners are signing with the Taliban. Therefore, SIGAR recommends that the Secretary of State

- 1. Consider directing State bureaus with projects in Afghanistan to review implementing partners' signed MOUs for consistency with departmental assistance objectives, legal obligations, and other potential concerns.**

SIGAR provided a draft of this report to State for review and comment. State concurred with SIGAR's recommendation and added that a "Foreign Assistance Review... was initiated on January 20, 2025, and is ongoing. The results of the [Foreign Assistance Review] will inform the [d]epartment's assistance posture in and outside of Afghanistan." We maintain that State should assess the MOUs related to any assistance activities that remain ongoing following the review. We will await the results of State's Foreign Assistance Review before taking action to close this recommendation. State's technical comments have been incorporated into the report as appropriate. Appendix II includes a copy of State's official response.



**SIGAR**

Office of the Special Inspector General  
for Afghanistan Reconstruction

April 28, 2025

The Honorable Marco Rubio  
Secretary of State  
Acting Administrator, U.S. Agency for International Development

This report discusses the results of SIGAR's audit of the extent to which U.S. Department of State (State) implementing partners signed memorandums of understanding (MOU) with the Taliban, and whether those agreements were completed and reviewed by State offices and bureaus in accordance with applicable federal regulations and State requirements.

We found that during the period from August 2021 through December 2023, 16 of State's 37 implementing partners operating in Afghanistan signed MOUs with Taliban-led ministries. We found that those MOUs remained essentially unchanged from the MOUs required by the previous U.S.-backed Afghan government. Additionally, while MOUs with the Taliban-led government did not significantly affect program implementation, implementing partners reported instances of activity suspension and delays due to lack of approved MOUs and lengthy approval times.

We also found that State's guidelines—the Foreign Affairs Manual (FAM) and Federal Assistance Directive (FAD), and 2 Code of Federal Regulations (CFR) Part 200—do not require State's bureaus and offices to track, review, or approve MOUs between the department's implementing partners and the host governing institutions with which they work, including Taliban-led ministries. However, these authorities do require that the department be aware of the activities and expenditures of its implementing partners. We found that State bureaus are aware of the difficulties that can arise related to their implementing partners' obligation to sign MOUs with the Taliban, and some bureaus have provided guidance to their implementing partners on how to address demands made by Taliban-led ministries while balancing compliance with Afghan laws and the stipulations of their U.S. award agreements.

Although there is no formal requirement for State to review and approve MOUs, State's obligation to maintain awareness of the operations of its implementing partners weighs in favor of it knowing what agreements those partners are signing with Taliban-led ministries. Therefore, we recommend that the Secretary of State consider directing State bureaus with projects in Afghanistan to review implementing partners' signed MOUs for consistency with departmental assistance objectives, legal obligations, and other potential concerns.

We provided a draft of this report to State for review and comment. State concurred with our recommendation and added that a "Foreign Assistance Review... was initiated on January 20, 2025, and is ongoing. The results of the [Foreign Assistance Review] will inform the [d]epartment's assistance posture in and outside of Afghanistan." We maintain that State should assess the MOUs related to any assistance activities that remain on-going following the review. We will await the results of State's Foreign Assistance Review before taking action to close this recommendation.

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SIGAR conducted this work under the authority of Public Law No. 110-181, as amended, and the Inspector General Act of 1978, 5 U.S.C. Chapter 4, and in accordance with generally accepted government auditing standards.

Gene Aloise  
Acting Special Inspector General  
for Afghanistan Reconstruction

## TABLE OF CONTENTS

Background .....	1
State’s Implementing Partners Signed 16 MOUs With Taliban-Controlled Governing Institutions, But Reported Few Adverse Impacts on Program Implementation .....	3
Some State Bureaus Have Provided Guidance and Are Aware of MOU Issues, Although They Are Not Required to Review or Approve Implementing Partners’ MOUs.....	6
Conclusion.....	9
Recommendations .....	10
Agency Comments .....	10
Appendix I - Scope and Methodology .....	11
Appendix II - Comments from the U.S. Department of State.....	12
Appendix III - Acknowledgments .....	14

## TABLES

Table 1 - List of State Implementing Partners with Signed MOUs .....	4
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## ABBREVIATIONS

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CFR	Code of Federal Regulations
CT	Bureau of Counterterrorism
DMAC	Directorate for Mine Action Coordination
DRL	Bureau of Democracy, Human Rights, and Labor
FAD	Foreign Assistance Directive
FAM	Foreign Affairs Manual
INL	Bureau of International Narcotics and Law Enforcement
ISN	Bureau of International Security and Nonproliferation
MOU	memorandum of understanding
NGO	nongovernmental organization
OFAC	Office of Foreign Assets Control
PM/WRA	Bureau of Political-Military Affairs/Office of Weapons Removal and Abatement
PRM	Bureau of Population, Refugees, and Migration
SCA	Bureau of South/Central Asian Affairs
State	Department of State
Treasury	U.S. Department of the Treasury
USAGM	U.S Agency for Global Media



The United States continues to be the largest international donor to the Afghan people since the collapse of the Afghan government in August 2021. Despite not recognizing the Taliban as the legitimate government of Afghanistan, the U.S. has spent nearly \$3.71 billion in Afghanistan since withdrawing in 2021, primarily for humanitarian and development assistance to support the Afghan population, according to SIGAR's January 2025 Quarterly Report.<sup>1</sup> The U.S. Department of State (State) works with implementing partners to deliver this assistance. Implementing partners consist of public international organizations, nongovernmental organizations (NGOs), and other U.S. government organizations, such as the U.S. Agency for Global Media (USAGM).

In 2022, the Taliban required NGOs operating in Afghanistan to sign memorandums of understanding (MOUs) with relevant Afghan ministries in order to obtain permission to operate in Afghanistan.<sup>2</sup> These NGOs can face adverse consequences if they fail to sign the MOUs. Previously, we reported that implementing partners encountered obstacles due to the Taliban's MOU requirement and were subjected to pressure and interference from Taliban authorities for noncompliance.<sup>3</sup> Following that report, this audit assessed the extent to which (1) State's implementing partners entered into MOUs with the Taliban-led government and the MOUs affected program implementation, and (2) the MOUs were completed and reviewed in accordance with applicable U.S. laws and agency requirements.

To accomplish our objectives, we reviewed federal regulations and departmental guidance, including the General Licenses issued by the Department of Treasury's Office of Foreign Assets Control (OFAC), as well as State's Foreign Affairs Manual (FAM) and Foreign Assistance Directive (FAD).<sup>4</sup> We also examined Afghan laws and regulations governing the activities of implementing partners operating in Afghanistan including the Taliban's procedure for coordinating the activities and regulating the affairs of domestic and foreign institutions and NGOs of 2022 and its 2005 "Law on Non-Governmental Organizations." We contacted State's Bureaus of Population, Refugees, and Migration (PRM); Political-Military Affairs/Office of Weapons Removal and Abatement (PM/WRA); International Narcotics and Law Enforcement (INL); Democracy, Human Rights, and Labor (DRL); South/Central Asian Affairs (SCA); Counterterrorism (CT); and International Security and Nonproliferation (ISN) to obtain information regarding their implementing partners with approved MOUs with the Taliban-led government for activities conducted from August 15, 2021, through December 31, 2023. Additionally, we interviewed State officials responsible for overseeing the performance of implementing partners, as well as individuals and implementing partners who have received State funding. We conducted our work from September 2023 through April 2025 in Arlington, Virginia, in accordance with generally accepted government auditing standards. Appendix I contains a detailed discussion of our scope and methodology.

## BACKGROUND

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Since the fall of the Afghan government in August 2021, the U.S. government, in coordination with the international community, has undertaken significant humanitarian efforts to fulfill the basic needs of the Afghan people. These efforts include addressing food security, agriculture, health, education, and paying for programs intended to improve economic conditions and human rights in Afghanistan, particularly the rights of women, girls, and minority communities. The United States delivers foreign assistance through implementing partners that have experience operating in chaotic environments, including places where local law is unsettled or not uniformly enforced.

When the Taliban took control of Afghan governing institutions, they retained several of the former government's systems and processes regulating how implementing partners are to provide humanitarian

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<sup>1</sup> SIGAR, *Quarterly Report to the United States Congress*, SIGAR-2025-QR-1, January 30, 2025.

<sup>2</sup> Taliban's General Directorate of Affairs, "The Procedure for Coordinating the Activities and Regulating the Affairs of Domestic and Foreign Institutions and NGOs," October 2, 2022.

<sup>3</sup> SIGAR, *Quarterly Report to the United States Congress*, SIGAR-2023-QR-1, January 30, 2023.

<sup>4</sup> 18 FAM 301.4, "Program and Project Design, Monitoring, and Evaluation," August 22, 2023; and Chapter 4, "Federal Award Requirements," October 3, 2022.



assistance in Afghanistan. As we reported in May 2024, Taliban-led ministries maintained the existing system for assessing and collecting taxes, fees, duties, and utility payments.<sup>5</sup> We also found that, like the previous Afghan government, current Taliban-controlled governing institutions require that implementing partners sign MOUs prior to implementing humanitarian projects. MOUs provide the basic framework for how assistance organizations are to interact with Afghan ministries. In 2022, the UN reported that the Taliban began requiring NGOs to sign formal MOUs with Taliban-controlled governing institutions prior to operating in Afghanistan.<sup>6</sup>

The U.S. government does not recognize the Taliban as the legitimate government of Afghanistan. However, since the Taliban's takeover, many U.S. government-funded humanitarian programs have started or resumed under the exceptions authorized by the General Licenses issued by OFAC, that allow for the provision of humanitarian assistance and other transactions with Afghanistan.<sup>7</sup> OFAC guidance emphasizes that U.S. sanctions on the Taliban and the Haqqani Network are not intended to restrict transactional activities that support basic human needs of the Afghan people. Although the OFAC licenses do not mention MOUs, OFAC's "Frequently Asked Questions" state that NGOs can sign MOUs with the Taliban, if necessary.<sup>8</sup>

## Taliban MOU Requirements Do Not Differ Significantly from Past Requirements.

Taliban-controlled governing institutions in Afghanistan require that implementing partners sign MOUs prior to implementing humanitarian projects in Afghanistan, a requirement similar to that of the prior Afghan government. According to PRM implementing partners, under the current regime, MOUs typically require engagement and negotiation with the Ministry of Economy, which is responsible for monitoring the implementation of the provisions of MOUs with foreign assistance providers. In October 2022, the Taliban issued the *Procedure for Coordinating the Activities and Regulating the Affairs of Domestic and Foreign Institutions and NGOs* ("2022 Procedure") to oversee and control activities of NGOs, including implementing partners.

The objectives of the Taliban's 2022 Procedure are (1) "Evaluation of the activities of non-governmental organizations and NGOs," (2) "Ensuring transparency and action in the distribution of aid in different fields by the United Nations and international donor institutions and organizations," and (3) "Regulating the activities of domestic and foreign non-governmental organizations and NGOs within the framework of the law."<sup>9</sup> Additionally, the 2022 Procedure requires NGOs to register with the Ministry of Economy and sign MOUs with

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<sup>5</sup> SIGAR, *U.S. Funds Benefitting the Taliban-Controlled Government: Implementing Partners Paid at Least \$10.9 Million and Were Pressured to Divert Assistance*, SIGAR 24-22-AR, May 20, 2024.

<sup>6</sup> SIGAR, Quarterly Report, SIGAR-2023-QR-1.

<sup>7</sup> OFAC administers and enforces economic and trade sanctions against targeted foreign countries and regimes, terrorists, international narcotics traffickers, and other entities and individuals posing threats to the national security, foreign policy, or economy of the United States. OFAC's General License 20 states that "all transactions involving Afghanistan or governing institutions in Afghanistan prohibited by the Global Terrorism Sanctions Regulations, 31 CFR part 594 (GTSR), the Foreign Terrorist Organizations Sanctions Regulations, 31 CFR part 597 (FTOSR), or Executive Order (E.O.) 13224, as amended, are authorized." However, General License 20 also enumerates the limited circumstances in which these sanctions still apply: "(1) Financial transfers to the Taliban, the Haqqani Network, any entity in which the Taliban or the Haqqani Network owns, directly or indirectly, individually or in the aggregate, a 50 percent or greater interest, or any blocked individual who is in a leadership role of a governing institution in Afghanistan, other than for the purpose of effecting the payment of taxes, fees, or import duties, or the purchase or receipt of permits, licenses, or public utility services, provided that such payments do not relate to luxury items or services; (2) Transfers of luxury items or services to any blocked person described in paragraph (b)(1) of this general license; (3) Any debit to an account on the books of a U.S. financial institution of any blocked person; or (4) Any transactions involving any person blocked pursuant to the GTSR, the FTOSR, or E.O. 13224, as amended, other than the blocked persons described in paragraph (b)(1) of this general license, unless separately authorized."

<sup>8</sup> OFAC Afghan-Related Sanctions, "Frequently Asked Question 958," February 25, 2022, <https://ofac.treasury.gov/faqs/958>.

<sup>9</sup> Taliban's General Directorate of Affairs, "The Procedure for Coordinating the Activities and Regulating the Affairs of Domestic and Foreign Institutions and NGOs," October 2, 2022.

relevant line ministries before they can operate or any program implementation can proceed.<sup>10</sup> Without an MOU in place, provincial officials may prevent implementing partners from operating within their jurisdiction. According to one implementing partner, NGOs are required to register their projects with the Ministry of Economy and obtain approval. This registration includes basic information about the project, which then is included in the MOU.<sup>11</sup> According to the Taliban's 2022 Procedure, in cases where the implementing partner and relevant government ministry disagree over programmatic decisions, such as site surveys and beneficiary selection, the ministry's opinion will take precedence.

Many elements of the Taliban's 2022 Procedure, including administrative processes and program design and implementation requirements, also existed under the previous Afghan government. For example, the 2005 Law on NGOs and the new procedures require NGOs to submit project documents to the Ministry of Economy for verification and registration prior to commencing work.<sup>12</sup> The 2005 law also requires NGOs to report on their activities semiannually to ensure that they operate only inside the areas for which they had obtained approval. The Taliban's 2022 Procedure continues the same reporting requirement but increased it to a quarterly basis.

In addition to the 2005 NGO law, several implementing partners told us that since at least 2012, the former Afghan government required implementing partners to sign MOUs to obtain permission to carry out projects, and that the Taliban have continued this requirement. According to the implementing partners, the purpose of an MOU is to align the relevant Afghan ministry or government authority with the work of the implementing partner to ensure project goals are mutually understood and supported, and to establish a channel for coordination if problems arise. The implementing partners told us that the MOUs signed with the Taliban-led ministries are not significantly different from the MOUs signed with the previous Afghan government.

We reviewed and compared four MOUs that implementing partners signed with line ministries under the previous Afghan government with MOUs the implementing partners signed with the same line ministries following the Taliban-controlled government. We found that the content and structure of the MOUs remained substantially unchanged. However, there were some minimal alterations compared with past practice. For example, an MOU with the former Directorate for Mine Action Coordination (DMAC) did not previously have a termination date, but an MOU signed with the Taliban-controlled ministry has a duration of 2 years. Additionally, the MOU signed with the Taliban-controlled ministry does not address dispute resolution, while the version signed with the previous government provided guidance on where to refer disputes.

While both the Taliban's 2022 Procedure and implementing partner interview responses note that MOUs are required to be in place between implementing partners and the relevant Afghan ministry prior to program implementation, there are instances where implementing partners continued working without having MOUs finalized. For example, one implementing partner told us that it was implementing project activities, despite not having a signed MOU, because as of January 2024, it was still negotiating an MOU for an award that commenced in September 2022.

## STATE'S IMPLEMENTING PARTNERS SIGNED 16 MOUs WITH TALIBAN-CONTROLLED GOVERNING INSTITUTIONS, BUT REPORTED FEW ADVERSE IMPACTS ON PROGRAM IMPLEMENTATION

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State bureaus had agreements with 37 implementing partners that operated in Afghanistan from August 2021 through December 2023, 16 of which signed MOUs with the Taliban-controlled ministries.<sup>13</sup> The remaining 21

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<sup>10</sup> Line ministries and departments are specific governmental departments or ministries that focus on particular sectors or areas, such as health, education, or transportation.

<sup>11</sup> SIGAR interview with a State PRM implementing partner, February 23, 2024.

<sup>12</sup> Law on NonGovernmental Organizations (NGOs), Official Gazette #867, 2005.

<sup>13</sup> The value of these award agreements was approximately \$76 million. PM/WRA's awards totaled \$47 million, PRM's totaled \$17.2 million, and the remaining \$11.5 million were awards made by DRL and INL.

implementing partners either had completed their activities before an MOU was mandated or did not need MOUs to operate in Afghanistan because organization or the activities they were implementing were exempt.<sup>14</sup> Table 1 provides additional information on the number of MOUs by State bureau.

**Table 1 - List of State Implementing Partners with Signed MOUs**

Bureaus	Number of Implementing Partners	Number of Implementing Partners with Approved MOUs with the Taliban-Led Government
Bureau of Democracy, Human Rights, and Labor	8	2
Bureau of International Narcotics and Law Enforcement	12	0
Bureau of International Security and Nonproliferation	2	0
Bureau of Political Military Affairs/Office of Weapons Removal and Abatement	10	10
Bureau of Population, Refugees, and Migration	4	3
Bureau of South/Central Asian Affairs	1	1
<b>Total</b>	<b>37</b>	<b>16</b>

Source: SIGAR analysis of awards provided by State bureaus.

DRL had 8 implementing partners, but only 2 signed MOUs because, according to DRL, the remaining implementing partners were at or nearing the close out phase of their agreements during the period covered by this audit. ISN's implementing partners did not sign MOUs with the Taliban-led government because they had concluded their activities, according to the bureau. PM/WRA had 10 implementing partners that all signed MOUs with the Taliban-led demining department, DMAC. PRM had 4 implementing partners operating in Afghanistan, 1 of which was not required to sign an MOU because it supported PRM's monitoring efforts in the country. SCA had 1 implementing partner that signed an MOU.

## Program Implementation Continues Despite Some Delays and Program Changes Resulting from MOU Negotiations with Taliban-Controlled Ministries.

A formal MOU is required for implementing partners to operate in Afghanistan; however, MOUs do not prevent the Taliban from interfering in program implementation or using negotiation to extract concessions from implementing partners. According to the State implementing partners we interviewed, signing MOUs with Taliban-controlled ministries generally did not have an adverse impact on program implementation. Additionally, based on our interviews with implementing partners and our review of available MOUs, we found that many MOU requirements related to coordination or information sharing with the Taliban-controlled ministries, but did not necessarily direct programmatic activities. Some provisions of the MOUs require

<sup>14</sup> This audit excluded public international organizations, like UN agencies or the World Bank, because they are exempt from signing MOUs under Afghan law. The 37 implementing partners consist of local and international NGOs, third-party monitors, and U.S. government entities, such as USAGM. However, third-party monitors are not required to sign MOUs with the Taliban-led government because they do not implement projects in the country.

implementing partners to comply with applicable local laws and regulations, obtain operational licenses, and coordinate with and report their activities to DMAC. For example, an MOU may require an implementing partner to “seek its operational license from [DMAC] before the start of the project” and “share [its] bi-annual report with [DMAC] for approval.”<sup>15</sup> One implementing partner working with PM/WRA told us that finalizing an MOU is a customary practice in demining activities in Afghanistan. According to the implementing partner, it, along with other Afghan demining NGOs, reviewed the MOU’s terms and concluded that it would not have any negative impact on the projects funded by PM/WRA or other international donors. Another implementing partner added that the MOU does not restrict its program activities. Consequently, the implementing partner has not felt the need to change its cooperative agreement with PM/WRA.

Most of PM/WRA’s implementing partners said that the MOU process did not impact the pace of program implementation. Four of PM/WRA’s implementing partners told us that MOUs signed with DMAC facilitated better coordination and communication with local authorities and led to improved program implementation, and that the MOUs helped local and provincial authorities understand that the implementing partners’ activities were approved by the Taliban-led government. One implementing partner stated that an MOU can make its work easier because the MOU comes with letters of introduction that implementing partner employees can bring to the local officials in the towns, villages, and provinces in which they are working.<sup>16</sup> The implementing partner reported that the MOU facilitates program implementation from the earliest stages. Additionally, PM/WRA officials told us that the bureau did not have concerns with the MOUs because they are similar to MOUs signed with the previous Afghan government.

In January 2024 and February 2024, PRM told us that its partners had not reported negative impacts based on MOUs signed with Taliban-controlled ministries. However, PRM partners informed us of implementation delays in 2022 and 2023 during their MOU negotiations, which followed the Taliban’s announced a ban on women working for NGOs and the UN. However, according to PM/WRA, the Taliban did not uniformly enforce the law banning women from working for NGOs and the UN. Bureau representatives also said that they worked tirelessly to convince the Taliban about the need for female staff and were able to obtain a verbal waiver from the ban, which allowed 44 female employees to resume their jobs. One PM/WRA implementing partner told us that an approved MOU has allowed it to deal constructively with Taliban’s DMAC ministry and local authorities with regards to waiving the ban and allowing female staff and instructors to return to work and resume training sessions.

According to the UN Office for the Coordination of Humanitarian affairs, it created a UN-sponsored Technical Level Coordination Forum in August 2023 to enhance transparency, accountability, and aid delivery efficiency in humanitarian response efforts by facilitating regular information sharing between humanitarian organizations and relevant Taliban ministries. The UN office notes that key achievements include expediting the signing of pending MOUs and implementing a formal reporting system to address bureaucratic challenges.<sup>17</sup> According to State, because of humanitarian organizations’ engagement with the Taliban on the need to streamline the MOU approval process, humanitarian assistance partners have reported improvements in getting MOUs approved by the Taliban-controlled ministries.

However, despite the apparent similarities in the formats of the MOUs used by the prior Afghan government and the ministries now controlled by the Taliban, the MOU approval process has resulted in delays and has been used by the ministries to extract concessions from the project implementers and, indirectly, the State Department itself. For example, according to PRM’s implementing partners, program implementation was frequently delayed because of lengthy MOU approval times; depending on the Taliban ministry, it could take as long as 6 months to obtain MOU approval.<sup>18</sup> One implementing partner reported it paused project activities

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<sup>15</sup> MOU between PM/WRA implementing partner and DMAC, December 1, 2022.

<sup>16</sup> SIGAR interview with PM/WRA implementing partner, February 14, 2024.

<sup>17</sup> UN Office for the Coordination of Humanitarian Affairs, “Afghanistan: Humanitarian Update,” March 2024.

<sup>18</sup> According to PRM, bureaucratic delays related to MOUs are not new to Taliban controlled Afghanistan. Implementing partners reported similar, if not worse, delays under the former Afghan government. For example, one implementing

during negotiations with the Ministry of Economy, while another faced coordination challenges in some provinces for not having an MOU with the Ministry of Justice. A third implementing partner told us that despite having an MOU, it halted operation on three occasions due to the Taliban requesting additional project specifics, such as detailed information about the implementing partner's management and the program.

More significantly, one PRM implementing partner noted that it requested a change in its award agreement with PRM because the Ministry of Labor and Social Affairs did not approve of the use of apprenticeships, including the apprenticeships for women that were explicitly included in the project objectives.<sup>19</sup> PRM removed the apprenticeship portion of the project, and the implementing partner and the Ministry of Labor and Social Affairs eventually signed the MOU. Another PRM implementing partner stated that during the MOU negotiations, it was compelled by one Taliban-led ministry to transfer the remaining supplies and training materials from one training center to another facility, despite the implementing partner insisting the materials be donated. The implementing partner stated that it promptly notified PRM to ensure that the handover of supplies and training materials complied with the terms of the award. Separately, one PRM implementing partner received a request from a lower-level Taliban authority to hire certain relatives of that official. The implementing partner stated that the request was coercive and implied that the implementing partner operations could be compromised; however, the two individuals were still hired. The implementing partner stated once their ethics employees became aware of the hirings, the circumstances of the hirings were investigated and it was discovered that one individual had already left the organization while the other's contract was not renewed. Following the investigation, the implementing partner's country director resigned.

## SOME STATE BUREAUS HAVE PROVIDED GUIDANCE AND ARE AWARE OF MOU ISSUES, ALTHOUGH THEY ARE NOT REQUIRED TO REVIEW OR APPROVE IMPLEMENTING PARTNERS' MOUS

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According to State bureaus, federal law, regulation, and State Department guidance do not require that State track, review, or approve of MOUs that implementing partners enter. We reviewed State's FAM, the FAD, and 2 CFR Part 200 and found none specifically require bureaus to issue guidance to implementing partners regarding MOUs or require bureaus to approve MOUs. Instead, the bureaus rely on broader State guidance included in State's Standard Terms and Conditions for Federal Awards, which makes clear the recipient (i.e., the implementing partner) is responsible for compliance with all applicable federal laws and regulations. This includes all U.S. sanctions laws and regulations, such as those promulgated by OFAC, as well as those of the host nation, including authorities regulating the operations of NGOs in-country.

While the department is not required to provide guidance to the implementing partners, some bureaus provided guidelines or advice to their implementing partners on how to satisfy Afghan ministry requests while complying with the terms and conditions of their awards. For example, PRM and U.S. Agency for International Development's Bureau for Humanitarian Affairs jointly developed 14 guiding principles for implementing partners to consider should they need to enter an MOU with the Taliban-led government. According to these guidelines, which are not mandatory, MOUs should not contain the following:

1. requirements that contravene Afghanistan's existing nongovernmental organization law and have not been agreed to by the Afghanistan Humanitarian Country Team;
2. restrictions on geographical areas of work;

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partner reported delays in signing an MOU because a declaration from the Vice President's Office did not allow the Ministry of Labor and Social Affairs to sign MOUs.

<sup>19</sup> According to the quarterly reports provided by the implementing partner, it faced lengthy delays in signing the MOU prior to the Taliban take over because of (1) the COVID-19 pandemic, (2) the Ministry of Labor and Social Affairs' skepticism of apprenticeship programs, and (3) a presidential decree that prevented ministries and all government entities from signing MOUs.

3. restrictions or requirements related to assistance modalities that contravene recognized best practices (e.g., cash assistance) or undermine the humanitarian nature of assistance;
4. requirements to involve the Taliban beyond a coordination role in beneficiary selection procedures;
5. requirements to share or provide access to beneficiary data;
6. requirements for humanitarian organizations to receive approval of project interventions, activities, modalities, or budgets;
7. requirements to share award documentation;
8. requirements for humanitarian organizations to involve Taliban staff in the recruitment of staff or volunteers;
9. requirements that humanitarian organizations select certain vendors or service providers;
10. requirements pertaining to the disposition of equipment or materials that contravene donor requirements;
11. requirements to display or provide consent to communications associated with the Taliban, to include displays of the Taliban flag; ministerial, departmental, or other seals used by the Taliban; and names or titles of officials, ministries, departments, provincial offices, or other governing bodies;
12. requirements to provide support to staff of the Taliban, including per diem, lodging, or transportation;
13. requirements to pay taxes and fees beyond those present under the Ghani administration, such as income tax, or otherwise direct funds to the Taliban; and
14. any language that might indicate the MOU is binding or enforceable.

In contrast to the PRM guiding principles, because these guidelines are not mandatory, implementing partners are free to consider them when negotiating MOUs with the Taliban-controlled ministry but do not have to adhere to them. PM/WRA told us it does not have an MOU policy specific to Afghanistan or elsewhere. According to PM/WRA, unless the U.S. government is a party to the agreement, the bureau does not get involved in agreements between implementing partners and other governments. At the request of its implementing partners, the bureau will review an MOU with the Taliban to ensure the MOU does not violate the terms and conditions of the implementing partner's grants and agreements with the department. However, the bureau does not dictate the terms of the MOU or officially approve them. PM/WRA's MOU advice to its implementing partners is to strictly adhere to OFAC's General Licenses authorizing transactions involving Afghanistan and its governing institutions, including the prohibitions regarding financial transfers to the Taliban.<sup>20</sup>

Prior to August 2021, both PRM and PM/WRA added specific clauses to their agreements requiring their implementing partners to follow the laws of the country in which they are working.<sup>21</sup> We asked the two bureaus how they can require the implementing partners to follow the laws of Afghanistan when the U.S. does not recognize the Taliban led government as the country's official government. State replied, "As a general matter, however, a change in the government of a particular country would not, in and of itself, mean that the country no longer has any functioning institutions or laws, or that the laws of that country have changed."<sup>22</sup>

<sup>20</sup> OFAC General License 20 does not authorize "financial transfers to the Taliban, the Haqqani Network, any entity in which the Taliban or the Haqqani Network owns, directly or indirectly, individually or in the aggregate, a 50 percent or greater interest, or any blocked individual who is in a leadership role of a governing institution in Afghanistan, other than for the purpose of effecting the payment of taxes, fees, or import duties, or the purchase or receipt of permits, licenses, or public utility services, provided that such payments do not relate to luxury items or services."

<sup>21</sup> Both PRM and PM/WRA included these clauses in awards made before August 2021.

<sup>22</sup> State response to SIGAR request for information, August 7, 2024.



## State's Bureaus Do Not Track MOU Interference Specifically Related to MOUs but Are Aware of MOU Issues Identified by Monitoring Implementing Partner Activities in Afghanistan

We found that State officials are aware of MOU issues identified by routine monitoring of implementing partner project implementation. For example, one implementing partner reported that MOU coordination and negotiation with the Taliban-led ministries was difficult.<sup>23</sup> The partner stated that in one location, the Taliban-led government requested beneficiary lists and documents, but that providing that information would have gone against the implementing partner's data protection policies. The partner stated that it abided by its code of confidentiality for beneficiary information and only shared the information internally on a need-to-know basis. According to the bureaus, they "maintain frequent contact with [implementing partners] about program activities and partners regularly share information about challenges they face in operating in the opaque and unsettled environment inside Afghanistan."<sup>24</sup> The FAM, FAD, and the 2 CFR Part 200 require that State be aware of its implementing partners' activities. For example, the FAM requires that bureaus

"conduct a review of the current state or conditions surrounding the program or project idea that could affect its design, implementation, or outcome. This analysis should include an external assessment of political/legal, security, cultural, economic, environmental, infrastructure, institutional, and other relevant conditions, or factors in order to understand and define baseline and context."

The FAM also mandates that "[a]ll bureaus and independent offices must develop a monitoring plan for their programs or projects and incorporate its use into program and project management."<sup>25</sup> The FAM requires the bureaus to develop performance indicators to monitor progress and to measure actual results compared to expected results.<sup>26</sup> In addition, prior to and during an award, the FAD says,

"All bureaus/offices/posts involved in awarding Federal financial assistance must take a proactive approach to detecting potential risks and mitigating the impact prior to making an award and throughout the award life cycle."<sup>27</sup>

The FAD requires implementing partners to complete performance reports and financial reports in accordance with a schedule included in award documents. PM/WRA, DRL, and PRM all require quarterly reports. According to the FAD, "reports should communicate accomplishments during the reporting period, as compared to the stated performance goals and objectives included in the original award."<sup>28</sup> We received and reviewed quarterly and annual progress reports from PRM and PM/WRA and found that some reports include discussions of overall performance, implementation challenges, progress against indicators, and issues related to signing MOUs with the appropriate line ministry. According to one implementing partner it was able to implement some of its activities due to agreements with local authorities, even though an MOU with the Taliban-led government had not been signed. However, the implementing partner also reported that for another activity, the lack of an MOU hampered negotiations with provincial authorities.

Eight of the nine implementing partners we interviewed told us that they have an open line of communication with their respective sponsoring bureaus, and any issues related to MOUs are included in routine reporting.

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<sup>23</sup> State, PRM IP Final Report, SPRMC022CA0323), p. 1, January 28, 2024.

<sup>24</sup> State response to SIGAR request for information, August 7, 2024.

<sup>25</sup> 18 FAM 301.4, August 22, 2023, p. 4.

<sup>26</sup> 18 FAM 301.4, August 22, 2023, 2018, pp. 4–5.

<sup>27</sup> FAD, Chapter 2, October 3, 2022, pp. 60–61. SIGAR is currently conducting an audit of State's risk assessments for programming in Afghanistan since September 2021. SIGAR previously published an audit report (SIGAR 24-31-AR) that examines vetting in Afghanistan. It found that two of five state bureaus could not demonstrate compliance with State partner vetting requirements. SIGAR also previously published an audit report (SIGAR 24-22-AR) that discusses U.S. funds benefitting the Taliban-controlled government. It found that implementing partners paid at least \$10.9 million to the Taliban in taxes and other government fees and were pressured to divert assistance.

<sup>28</sup> FAD, Chapter 2, October 3, 2022, pp. 77–78.



Additionally, many of these implementing partners reported having informal communications to resolve instances where they believe the Taliban is requesting information or favors that are prohibited by State.

According to PM/WRA implementing partners we interviewed, their MOUs with the Taliban-controlled ministries are similar to the MOUs they had with the previous, U.S.-backed Afghan government. The one difference is that the new MOUs have an end date. According to the implementing partners, there is little or no negotiation with the Taliban regarding the content of the MOUs. The respective ministry provides an MOU template to the implementing partner, which the implementing partner completes with the required information. Implementing partners noted instances where the Taliban requested additional information, such as award documents or beneficiary information that the implementing partner understood they were prohibited from sharing. All implementing partners we interviewed told us that they report to State any issues with the Taliban-controlled ministries. In several instances, State provided information the implementing partners needed to meet the Taliban's demands. For example, PM/WRA reported that at the request of an implementing partner, PM/WRA officials reviewed the Taliban proposed MOU requesting financial records and funds, and PM/WRA advised the Taliban-controlled ministry that the implementing partners could not and would not provide material support or assistance to the Taliban, citing restrictions in OFAC General License 20 and U.S. sanctions. According to a PM/WRA official, PM/WRA communicated with representatives within the DMAC office with whom State had a relationship from the previous Afghan administration.

## CONCLUSION

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Since the Taliban took over the Afghan government in August 2021, State has continued to provide billions of dollars in humanitarian assistance to improve the food security, agriculture, health, safety, and education of the Afghan people through international and Afghan NGOs. To carry out their assistance activities, many of State's implementing partners have agreed to sign MOUs with the Taliban-led ministries. Both State and its implementing partners have reported that the previous Afghan government required implementing partners to sign MOUs, and now, the Taliban-controlled ministries require the same. Despite the similarities in the paperwork associated with the regulation of State's implementing partners by the ministries, it is undeniable that the operating environment in Afghanistan has changed. While the previous Afghan government and the U.S. government worked together to achieve shared goals, the Taliban have enacted many policies that run counter to stated U.S. goals and objectives. This change means that, even though State is not specifically required to review and approve MOUs, the department should broadly understand its duty to be aware of implementing partner activities, including a responsibility to be cognizant of how these MOUs are negotiated and enforced. The need for such awareness is especially important in Afghanistan, given the great potential for State's humanitarian objectives to be contradicted by the Taliban's rules, regulations, and edicts, particularly in matters related to women's rights. Therefore, although State and its implementing partners claim that the MOUs signed with the Taliban have not had significant negative impacts on assistance activities, the MOUs nonetheless give the Taliban a systematic means of controlling and influencing U.S.-funded activities.

On January 26, 2025, consistent with Executive Order 14169, State announced a pause in all U.S. foreign assistance funded by or through State and U.S. Agency for International Development, including assistance provided to Afghanistan.<sup>29</sup> If the United States does resume assistance to the Afghan people, the U.S. government should monitor the impact of MOUs on program implementation so that it can fully assess the level of control the Taliban has over the delivery of that aid and the benefits the Taliban derives from it.

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<sup>29</sup> State Department Spokesperson, *Implementing the President's Executive Order on Reevaluating and Realigning United States Foreign Aid*, January 26, 2025.

## RECOMMENDATIONS

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Although there is no formal requirement for State to review and approve MOUs, State's obligation to maintain awareness of the operations of its implementing partners weighs in favor of it knowing what agreements those partners are signing with the Taliban. Therefore, SIGAR recommends that the Secretary of State

- 1. Consider directing State bureaus with projects in Afghanistan to review implementing partners signed MOUs for consistency with departmental assistance objectives, legal obligations, and other potential concerns.**

## AGENCY COMMENTS

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We received written comments on a draft of this report from State's Acting Director, Office of Security and Transitional Affairs, Bureau of South and Central Asian Affairs, which are reproduced in appendix II. We also received technical comments from State, which we incorporated into the report as appropriate. In its response, State concurred with our recommendation and added that a "Foreign Assistance Review... was initiated on January 20, 2025, and is ongoing. The results of the [Foreign Assistance Review] will inform the [d]epartment's assistance posture in and outside of Afghanistan." We maintain that State should assess the MOUs related to any assistance activities that remain on-going following the review. We will await the results of State's Foreign Assistance Review before taking action to close this recommendation

## APPENDIX I - SCOPE AND METHODOLOGY

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This report provides the results of our audit of the memorandums of understanding (MOU) between the U.S. Department of State's (State) implementing partners and the Taliban-led Afghan government. After the collapse of the Afghan government in August 2021, the Taliban mandated that State's implementing partners, categorized as nongovernment organizations (NGOs), sign MOUs with relevant Taliban-led ministries to conduct in-country activities. The objectives of this audit were to assess the extent to which (1) State's implementing partners entered into MOUs with the Taliban-led government and the MOUs impacted program implementation, and (2) the MOUs were completed and reviewed in accordance with applicable U.S. laws and agency requirements.

To accomplish our objectives, we reviewed federal laws, regulations, and procedures, including relevant General Licenses issued by the U.S. Department of the Treasury's Office of Foreign Assets Control (OFAC). We reviewed State's Foreign Affairs Manual (FAM) and Foreign Assistance Directive (FAD), and examined local Afghan laws and regulations governing the activities of implementing partners, operating in country.<sup>30</sup> We contacted State bureaus of Population, Refugees, and Migration (PRM); Political-Military Affairs/Office of Weapons Removal and Abatement (PM/WRA); International Narcotics and Law Enforcement (INL); Democracy, Human Rights, and Labor (DRL); South/Central Asian Affairs (SCA); Counterterrorism (CT); and International Security and Nonproliferation (ISN) to request information regarding their implementing partners who had approved MOUs with the Taliban-led government for activities conducted from August 15, 2021, through December 31, 2023. Additionally, we interviewed State officials responsible for overseeing the performance of their implementing partners, as well as individuals and implementing partners who have received State funding.

We assessed the significance of compliance with State guidance including its 18 FAM 301.4 and FAD. For our audit objectives, we did not rely on computer-processed data.

We conducted our audit work in Arlington, Virginia, from September 2023 through April 2025 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient and appropriate evidence to provide a reasonable basis for our findings and conclusions based on objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. SIGAR performed this audit under the authority of Public Law No. 110-181, as amended, and the Inspector General Act of 1978, 5 U.S.C. Chapter 4.

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<sup>30</sup> State, 18 FAM 301.4, August 22, 2023; and FAD October 3, 2022.

## APPENDIX II - COMMENTS FROM THE U.S. DEPARTMENT OF STATE

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United States Department of State

Washington, DC 20520

UNCLASSIFIED

April 16, 2025

### **Memorandum for Acting Special Inspector General Aloise**

**FROM:** SCA/STA – Acting Director Jason Briggs *JB*

**SUBJECT:** Response to the Office of the Special Inspector General for Afghanistan Reconstruction (SIGAR) report entitled: “Memorandums of Understanding (MOUs) with Taliban-Led Ministries: State Department’s Implementing Partners’ MOUs Have Had Mixed Effect on Assistance Delivery.”

The Department of State appreciates the opportunity to review and comment on SIGAR’s report.

**Recommendation:** Consider directing State bureaus with projects in Afghanistan to review implementing partners’ signed MOUs for consistency with departmental assistance objectives, legal obligations, and other potential concerns.

**Management Response (April 16, 2025):** The Department concurs with SIGAR’s recommendation. The Foreign Assistance Review (FAR) is ongoing, and the results will inform our assistance posture in and outside of Afghanistan.

SIGAR  
comment 1

**Attachment:**

Tab – Technical Comments

UNCLASSIFIED

**SIGAR Comment 1:** We provided a draft of this report to State for review and comment. State concurred with our recommendation and added that a “Foreign Assistance Review... was initiated on January 20, 2025, and is ongoing. The results of the [Foreign Assistance Review] will inform the [d]epartment’s assistance posture in and outside of Afghanistan.” We maintain that State should assess the MOUs related to any assistance activities that remain on-going following the review. We will await the results of State’s Foreign Assistance Review before taking action to close this recommendation.

## APPENDIX III - ACKNOWLEDGMENTS

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Carole Coffey, Senior Program Manager

Khadir Houston, Auditor-in-Charge

Ahmad Jawad, Senior Auditor

This performance audit was conducted  
under project code SIGAR-160A.



## SIGAR's Mission

The mission of the Special Inspector General for Afghanistan Reconstruction (SIGAR) is to enhance oversight of programs for the reconstruction of Afghanistan by conducting independent and objective audits, inspections, and investigations on the use of taxpayer dollars and related funds. SIGAR works to provide accurate and balanced information, evaluations, analysis, and recommendations to help the U.S. Congress, U.S. agencies, and other decision-makers to make informed oversight, policy, and funding decisions to:

- improve effectiveness of the overall reconstruction strategy and its component programs;
- improve management and accountability over funds administered by U.S. and Afghan agencies and their contractors;
- improve contracting and contract management processes;
- prevent fraud, waste, and abuse; and
- advance U.S. interests in reconstructing Afghanistan.

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