

# SIGAR

Special Inspector General for  
Afghanistan Reconstruction

APR 30  
2025

QUARTERLY REPORT TO THE UNITED STATES CONGRESS





## **The National Defense Authorization Act for FY 2008 (Pub. L. No. 110-181) established the Special Inspector General for Afghanistan Reconstruction (SIGAR).**

SIGAR's oversight mission, as defined by the legislation, is to provide for the independent and objective

- conduct and supervision of audits and investigations relating to the programs and operations funded with amounts appropriated or otherwise made available for the reconstruction of Afghanistan.
- leadership and coordination of, and recommendations on, policies designed to promote economy, efficiency, and effectiveness in the administration of the programs and operations, and to prevent and detect waste, fraud, and abuse in such programs and operations.
- means of keeping the Secretary of State and the Secretary of Defense fully and currently informed about problems and deficiencies relating to the administration of such programs and operation and the necessity for and progress on corrective action.

Afghanistan reconstruction includes any major contract, grant, agreement, or other funding mechanism entered into by any department or agency of the U.S. government that involves the use of amounts appropriated or otherwise made available for the reconstruction of Afghanistan.

As required by the National Defense Authorization Act for FY 2018 (Pub. L. No. 115-91), this quarterly report has been prepared in accordance with the Quality Standards for Inspection and Evaluation issued by the Council of the Inspectors General on Integrity and Efficiency.

Source: Pub. L. No. 110-181, National Defense Authorization Act for FY 2008, 1/28/2008; Pub. L. No. 115-91, National Defense Authorization Act for FY 2018, 12/12/2017.

### **Cover photo:**

Afghans watch World Food Programme volunteers distribute sacks of food grain in Kandahar. (AFP photo by Javed Tanveer)



SPECIAL INSPECTOR GENERAL FOR  
AFGHANISTAN RECONSTRUCTION

To Congress, the Secretaries of State and Defense, and the American people, I am pleased to submit SIGAR's 67th quarterly report on the status of U.S. assistance to Afghanistan.

In this reporting period, the United States terminated all but two assistance programs to Afghanistan following a worldwide review of U.S.-funded foreign assistance programs. The two remaining programs support Afghan students studying online or at universities outside Afghanistan.

In an April 8 press conference, the State Department's spokesperson said the cuts were made "to mitigate Taliban interference," referencing SIGAR's May 2024 audit finding that U.S. government implementing partners paid at least \$10.9 million in taxes, fees, utilities, and duties to the Taliban.

Over the past year, SIGAR has issued several other performance audits examining the Taliban's diversion of U.S. funds, in response to a 2023 House Foreign Affairs Committee request. In March, SIGAR found that State and USAID needed to strengthen their agreements with public international organizations (PIOs) such as the United Nations and the World Bank to ensure that funds are not diverted to terror groups. SIGAR previously found that while UN shipments of U.S. currency to Afghanistan had stabilized the Afghan economy, those shipments also benefited the Taliban.

The United States has been the largest donor to Afghanistan since the Taliban takeover in 2021, having disbursed some \$3.83 billion in humanitarian and development assistance through March 31, 2025. In this quarter alone, the United States disbursed \$120 million in assistance. However, all U.S. assistance inside Afghanistan for the remainder of the year has been canceled. Among the programs cut were those for emergency food assistance, maternal and child healthcare, tuberculosis tracing, refugee assistance, and education programs for girls. Other canceled programs aimed to provide USAID with independent engineering support, improve cultivation of staple crops, and create jobs in the carpet-weaving and jewelry industries.

SIGAR issued nine products this quarter, including this quarterly report. In addition to SIGAR's March performance audit on State and USAID practices for engaging with PIOs, SIGAR issued a second performance audit reviewing how State's implementing partners' memorandums of understanding with Taliban-led ministries affect assistance delivery. SIGAR completed six financial audits of U.S.-funded projects in Afghanistan that identified \$207,951 in questioned costs as a result of internal-control deficiencies and noncompliance issues by U.S. government contractors. SIGAR has seven ongoing criminal investigations.

Last quarter, Congress adopted SIGAR's recommendation to close the agency in view of the U.S. withdrawal and reduction in assistance to Afghanistan. As enacted in the National Defense Authorization Act for Fiscal Year 2025, SIGAR will sunset on January 31, 2026.

SIGAR looks forward to working together with Congress and the Administration to complete its remaining audits and criminal investigations, and move towards shutting down in accordance with the law and current U.S. policy in Afghanistan.

Very respectfully,

A handwritten signature in black ink that reads "Gene Aloise". The signature is written in a cursive, flowing style with a large initial "G".

Gene Aloise  
Acting Inspector General





# TABLE OF CONTENTS

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## SECTION 1

### **3 U.S. ASSISTANCE TO AFGHANISTAN**

- 6 Most U.S. Assistance Terminated
- 12 Department of Defense Continues Program Closeouts



## SECTION 2

### **17 RECENT DEVELOPMENTS**

- 19 Security
- 23 International Engagement
- 24 Taliban Governance
- 26 Humanitarian Update
- 30 Education
- 31 Economy
- 35 Counternarcotics



## SECTION 3

### **41 SIGAR OVERSIGHT**

- 43 Audits
- 50 Lessons Learned
- 50 Investigations
- 52 SIGAR Budget
- 52 SIGAR Staff

# TABLE OF CONTENTS



## SECTION 4

### **55 OVERSIGHT BY OTHER GOVERNMENT AGENCIES**

- 57** Completed Oversight Activity
- 57** Ongoing Oversight Activity



### **61 APPENDICES**

- 62** Appendix A: Status of Funds
- 82** Appendix B: SIGAR Written Products





# 1 U.S. ASSISTANCE TO AFGHANISTAN



# U.S. ASSISTANCE CONTENTS

<b>U.S. Assistance to Afghanistan</b>	<b>5</b>
<b>Most U.S. Assistance Terminated</b>	<b>6</b>
<b>Department of Defense Continues Program Closeouts</b>	<b>12</b>

**Photo on previous page**  
An Afghan child walks through a UNDP-funded community kitchen. (Photo by UNDP Afghanistan)

## U.S. ASSISTANCE TO AFGHANISTAN

### KEY ISSUES & EVENTS

On January 20, 2025, President Donald J. Trump issued an executive order instituting a 90-day pause in foreign development assistance to assess “programmatic efficiencies and consistency with United States foreign policy.” As a result, all U.S.-funded programs in Afghanistan were issued stop-work orders.

Following President Trump’s executive order and subsequent review, all USAID programs to Afghanistan were terminated, except for two awards supporting higher education.

Emergency humanitarian assistance providing lifesaving food, nutrition, and healthcare was initially exempted, but later terminated in April due to concerns that the Taliban benefit from such aid.

## U.S. ASSISTANCE TO AFGHANISTAN

This quarter, the United States terminated most aid to Afghanistan following a full scope review of U.S.-funded foreign assistance programs ordered by President Donald J. Trump in January 2025.<sup>1</sup> The United States has been the single largest donor to programs supporting the Afghan people, having disbursed more than \$3.83 billion in humanitarian and development assistance since the Taliban takeover in 2021.<sup>2</sup>

## **MOST U.S. ASSISTANCE TERMINATED**

On January 20, President Trump issued Executive Order 14169, “Reevaluating and Realigning United States Foreign Aid,” initiating a 90-day pause in foreign development assistance for “assessment of programmatic efficiencies and consistency with United States foreign policy.” All department and agency heads responsible for foreign assistance programs were required to pause new obligations and disbursements of assistance funds to foreign countries, nongovernmental organizations, international organizations, and contractors. The Director of the Office of Management and Budget was instructed to work with department and agency heads to determine whether to continue, modify, or cease each foreign assistance program.<sup>3</sup>

In implementing the executive order, Secretary of State Marco Rubio issued a memorandum on January 24 pausing all new State Department (State) and United States Agency for International Development (USAID) funding for foreign assistance programs. Additionally, Secretary Rubio directed all officers administering foreign assistance grants and contracts to issue stop-work orders to their implementing partners. USAID leadership reiterated these instructions in a directive to all agency personnel.<sup>4</sup> By January 27, multiple USAID implementing partners working in Afghanistan told SIGAR they had received notices of temporary program suspensions.<sup>5</sup>

## **Waivers for Life-Saving Emergency Assistance Programs**

On January 28, Secretary Rubio issued waivers from the foreign assistance pause to existing State and USAID programs that provide life-saving medicine, medical services, food, and subsistence assistance. State programs funded through its humanitarian Migration and Refugee Assistance account were also included in the waiver to continue life-saving care and repatriation of third-country nationals to their country of origin or a safe third country.<sup>6</sup> However, despite the waiver, humanitarian operations did not immediately resume. State’s Bureau of Population, Refugees, and Migration (PRM) told SIGAR that its programs remained suspended while the Office of Management and Budget reviewed them separately.<sup>7</sup>

## **Review of USAID Programs**

Following Secretary of State Rubio’s waiver notice, President Trump appointed him as Acting USAID Administrator on February 3. Secretary Rubio then notified Congress that a comprehensive review of USAID’s foreign assistance was underway, “with an eye towards potential reorganization,” to ensure its alignment with the State Department and “an American First agenda.”<sup>8</sup> Secretary Rubio said the primary aim of the review was to determine whether each U.S.-funded program made the United States safer, stronger, and/or more prosperous.<sup>9</sup>



On March 24, USAID notified Congress that it had completed its review of all active foreign assistance programs, which resulted in USAID terminating 5,341 awards, valued at \$75.9 billion, with savings of \$27.7 billion.<sup>10</sup> At that time, 898 programs remained active globally, including nine in Afghanistan. USAID noted, “this update reflects USAID’s ongoing efforts to manage its resources efficiently while fulfilling its mission to continue to provide life-saving and strategic aid assistance worldwide.”<sup>11</sup>

## **USAID Reorganization**

On March 28, State formally notified Congress of its intent to “undertake a reorganization that would involve realigning certain USAID functions to the [State] Department,” and “discontinuing the remaining USAID functions that do not align with administration priorities,” by July 1, 2025.<sup>12</sup>

## **Additional Awards Canceled for Benefiting the Taliban**

On April 8, State Department spokesperson Tammy Bruce confirmed that previously exempt emergency food assistance to Afghanistan was terminated “to mitigate Taliban interference.” State also terminated other awards that provided cash-based assistance “given concerns about misuse and a lack of appropriate accountability.”<sup>13</sup> Bruce cited SIGAR’s May 2024 audit on U.S. funds benefiting the Taliban as justification for the terminations. The audit found that implementing partners paid at least \$10.9 million in taxes and other fees to the regime. To protect U.S. taxpayer dollars, SIGAR recommended increased oversight of foreign assistance funds by expanding foreign tax-reporting requirements to all U.S. award agreements and collecting foreign tax reports from implementing partners.<sup>14</sup>

## **Status of USAID Awards in Afghanistan**

This quarter, all but two USAID awards in Afghanistan were terminated, as shown in Table A.1 on the next page.<sup>15</sup> USAID’s Afghanistan Mission (USAID/Afghanistan) did not respond to SIGAR’s initial request for information on its programs, closeout processes, and the potential for waste and abuse of remaining assets, though they later confirmed two of its awards remained active in Afghanistan.<sup>16</sup>

## **Active USAID/Afghanistan Awards**

USAID/Afghanistan funds two active programs as of April 15. Promote Scholarship Endowment, formerly Women’s Scholarship Endowment, provides university scholarships for Afghan women in the fields of Science, Technology, Engineering, and Mathematics (STEM). According to the implementing partner’s most recent quarterly report from July 2024, the scholarship supported 59 women to study in Qatar and Turkey. This award will remain active until June 30, 2025, rather than its previous suspense date of September 26, 2028.<sup>17</sup>

Supporting Student Success in Afghanistan funds online learning through the American University of Afghanistan, with the goal of increasing access to higher education in Afghanistan. As of the third quarter of 2024, the award supported 1,007 students enrolled in undergraduate and graduate programs. The program is scheduled to close on December 31, 2026.<sup>18</sup>

TABLE A.1

ACTIVE USAID/AFGHANISTAN AWARDS AS OF APRIL 15, 2025			
Award ID	Name	Description	Total Estimated Cost
72030618CA00009	Promote Scholarship Endowment	Formerly Women's Scholarship Endowment; award supports Afghan students to obtain university degrees in STEM fields.	\$50,000,000
72030623CA00001	Supporting Student Success in Afghanistan	Award helps sustain access to higher education opportunities for Afghan students by funding the American University of Afghanistan, currently operating from Doha, Qatar.	\$27,284,620
Total			\$77,284,620

Source: USAID, Update on USAID Financial and Personnel Status as of March 21, 2025, 3/24/2025; USAID, response to SIGAR vetting, 4/15/2025.

Terminated USAID/Afghanistan Awards

According to USAID/Afghanistan, 22 programs were terminated this quarter, with a total estimated cost of nearly \$1.03 billion.<sup>19</sup> Descriptions of the terminated awards are listed in Table A.2 on the next page.

Terminated Bureau for Humanitarian Assistance Awards

USAID BHA confirmed that all 16 of its awards in Afghanistan, with a combined total estimated cost of more than \$765 million, were terminated on April 5, 2025.<sup>20</sup> Descriptions of the awards are listed in Table A.3 on page 10.

Status of USAID Personnel, Implementing Partners, and Assets

Due to the reduction in U.S. foreign assistance, most USAID employees were terminated in February. Personnel responsible for “mission-critical functions, core leadership, and/or specially designated programs” were retained temporarily to assist with logistics during the transition period.<sup>21</sup> On March 28, State notified Congress of its intent to separate all USAID personnel from federal employment.<sup>22</sup> According to a report in Devex, USAID foreign service officers deployed globally have been ordered to return to the United States by August 15. At that time, the positions of all foreign nationals employed by USAID abroad will also be terminated.<sup>23</sup>

Implementing partners in Afghanistan have also reduced staff as projects are terminated. A UN official told SIGAR that at least 1,313 local female service providers lost their jobs following the award terminations.<sup>24</sup> An NGO employee told SIGAR, “the stop-work order impacted staffing across all areas of the program. Home office personnel have been furloughed, while a small group of remaining staff is working reduced hours.” Most implementing partners SIGAR spoke with this quarter reported maintaining a limited number of employees while ongoing issues, such as outstanding award payments, are addressed.<sup>25</sup>

# U.S. ASSISTANCE

TABLE A.2

## TERMINATED USAID/AFGHANISTAN AWARDS AS OF APRIL 15, 2025

Award ID	Name	Description	Total Estimated Cost
AID-306-C-16-00010	Engineering Support Program	Provided USAID with independent engineering support, construction oversight, and quality assurance for ongoing and planned construction, design and operations, and maintenance projects for all areas of USAID-supported infrastructure.	\$125,000,000
72030620CA00006	Assistance for Indigent Afghans to Thrive / National Health Technical Assistance Program	Award aimed to improve health outcomes for Afghans in rural and peri-urban areas through nutrition services, improving access to health care, and collaborating with partners to plan, finance, and manage the public health system.	\$117,000,000
72030619C00008	Afghanistan Competitiveness of Export-Oriented Businesses Activity	Award provided technical assistance and grants to small- and medium-sized, export-oriented enterprises with a focus on cashmere, saffron, and carpet value chains.	\$105,722,822
72030620CA00007	Urban Health Initiative	Award aimed to improve access to primary care and lifesaving referral care for Afghans in urban areas, particularly women, children, and other vulnerable populations.	\$104,000,000
72030622I000005	Strengthening Rural Livelihoods and Food Security	Award aimed to improve the efficiency of staple crops, strengthen farmers' knowledge of smart cultivation and production practices, and connect farmers with domestic markets to improve livelihoods and increase food security in eight provinces.	\$80,000,000
72030623CA00002	Accessible and Quality Basic Education in Afghanistan	Award aimed improve safe, equitable access to quality education for boys and girls in primary and secondary school through improved delivery of quality instruction, reinforcing community school management, and sustaining learning opportunities for girls.	\$79,249,987
72030618C00011	Afghanistan Value Chains - Livestock	Award aimed to increase the income, employment, commercial visibility, and productivity of anchor livestock chains to support women in agriculture and improve food security.	\$75,672,170
7200AA22M00001	ISC to Hire Former Afghan FSNs	Award to fund support staff for the Bureau for Asia, including administrative, programmatic, and technical personnel for the Afghanistan Mission of USAID.	\$18,497,410
72030624CA00002	Afghanistan Integrated Youth Activity	Award aimed to empower Afghan youth, particularly girls and young women, by equipping them with market-relevant technical and soft skills, and enhancing economic resilience and food security.	\$62,000,000
72030624C00001	Women and Men in Agriculture	Award aimed to improve food security and climate resiliency, expand women's empowerment, and support sustainable agriculture livelihoods by partnering with the private sector.	\$59,910,649
72030619C00004	Afghanistan Monitoring, Evaluation, and Learning Activity	Award provided performance management services, including evaluation technical support, monitoring technical support, adaptive management services, and program support.	\$44,848,003
72030622I000003	Enabling Essential Services for Afghan Women and Girls	Award aimed to prevent and respond to violence against women, strengthen women's economic empowerment, and safeguard spaces for women's civil society organizations.	\$30,000,000
72030621CA00002	Supporting Transformation for Afghanistan's Recovery	Award aimed to build resilience in Afghanistan's poorest and most conflict-affected communities by strengthening food and livelihood security.	\$28,338,901
72030622CA00001	Afghan Support Program	Award aimed to support civil society organizations, civic activists, human rights defenders, and journalists in their efforts to protect basic rights and freedoms, and ensure access to credible media.	\$25,884,633
72030618T00003	Design and Acquisition of South Electric Power System (SEPS) Completion and North Electrical Power System (NEPS)	Award funded a Program Delivery Report documenting analyses, approaches, timelines, project costs, equipment inventories, recommendations, update, and revisions to the project management plan and scope of work.	\$20,151,240
72030619CA00001	Carpet and Jewelry Value Chains	Award aimed to create jobs within the carpet-weaving and jewelry industries by providing development assistance to micro-, small-, and medium-sized enterprises in Afghanistan.	\$14,935,752
72030622T00001	Information, Dialogue, and Rights in Afghanistan	Award aimed to support media freedom and access to accurate information about human rights and women's rights by training journalists on critical topics and increasing women's participation in the media.	\$14,079,528
7200AA19F00014	Local Health System Sustainability	Award aimed to help low-and middle-income countries transition to self-financed health systems by working with local partners to reduce financial barriers to quality health care.	\$13,999,997
72030623CA00003	Young Women Lead	Award aimed to expand post-secondary education opportunities for young Afghan women, and enhance job readiness skills and professional networks.	\$4,935,797
72030624CA00001	Countering Trafficking in Persons	Award aimed to reduce vulnerability to human trafficking in Afghanistan by empowering civil society organizations and providing support services to vulnerable communities.	\$4,500,000
<b>Total</b>			<b>\$1,028,726,889</b>

Source: USAID, Update on USAID Financial and Personnel Status as of March 21, 2025, 3/24/2025; USAID, response to SIGAR vetting, 4/15/2025.

TABLE A.3

**TERMINATED USAID BHA AWARDS AS OF APRIL 15, 2025**

<b>Award ID</b>	<b>Description</b>	<b>Total Estimated Cost</b>
720BHA24I000032	Award supported nutrition, child protection, and sanitation services to vulnerable and affected children, women, and men in Afghanistan.	\$40,245,916
720BHA23GR00027	Award supported emergency assistance in the sectors of health, nutrition, protection, WASH, and economic recovery in Afghanistan.	\$39,000,000
720BHA23GR00040	Award supported emergency agriculture, economic recovery, food assistance, health, multi-purpose cash assistance, shelter, and WASH activities in Afghanistan.	\$28,000,000
720BHA23I000196	Award supported GBV/PSS activities and Accountability to Affected Populations activities in Afghanistan.	\$24,100,000
720BHA23GR00143	Award provided health, nutrition, protection, and WASH assistance in Afghanistan.	\$14,900,000
720BHA22GR00059	Award aimed to improve the impact of the humanitarian response in Afghanistan by increasing access to and utilization of high-quality information management products and interactive tools to inform evidence-based decision making.	\$9,756,243
720BHA23GR00015	Award supported emergency assistance in the sectors of economic recovery, health, nutrition, protection, shelter and WASH in Afghanistan.	\$71,000,000
720BHA23GR00029	Award provided multisectoral assistance for vulnerable populations in Afghanistan affected by conflict, drought, and natural disasters.	\$58,891,304
720BHA23GR00028	Award provided emergency agriculture, food assistance, health, nutrition, protection and WASH activities to address gaps in access to safe water and basic sanitation facilities, essential health and nutrition services, meeting basic food needs and providing critical child protection services.	\$46,089,130
720BHA23GR00014	Award provided urgent humanitarian assistance to beneficiaries affected by rapid or slow-onset disaster and equipping humanitarian stakeholders with multi-sectoral information to support evidence-based planning; while providing settlements-based multisectoral evidence-driven immediate assistance to individuals affected by displacement and shocks, ensuring community-led coordination and prioritization of needs.	\$19,390,000
720BHA24I000076	Award provided emergency food, nutrition-sensitive food, and air logistic services in Afghanistan.	\$280,000,000
720BHA22I000198	Award provided emergency shelter and settlements and WASH activities in Afghanistan.	\$116,730,000
720BHA24I000212	Award aimed to enhance access to healthcare through accountability to affected populations, prevention of sexual exploitation and abuse, and provision of medicine.	\$8,250,000
720BHA24I000118	Award aimed to address growing humanitarian and protection needs of vulnerable Afghans.	\$5,000,000
720BHA24I000031	Award supported humanitarian coordination, information management, and assessment activities.	\$3,200,000
720BHA24I000043	Award supported emergency response in Afghanistan.	\$500,000
<b>Total</b>		<b>\$765,052,593</b>

Source: USAID, BHA, response to SIGAR vetting, 4/23/2025.

In addition to outstanding payments, questions remain about the disposition of U.S.-funded humanitarian assets (i.e., food, medical supplies, and other equipment) located in Afghanistan. SIGAR queried a number of USAID's implementing partners on the status of those goods. One employee working at a large NGO with five field offices raised concerns about the quantity of assets his organization must now transfer or dispose of. He told SIGAR, "For me, [the termination] comes with a number of questions, like what do we do with the assets? There is no civil society to hand it over to. We have hundreds of computers, 14 vehicles, lower-cost items, furniture." The NGO employee also told SIGAR that NGOs were previously required to report their assets to the Taliban ministry of economy. As programs close, "[The Taliban] are expecting to receive much of [the assets]," he said.<sup>26</sup> State informed SIGAR that USAID implementing partners in Afghanistan currently possess 56 armored vehicles that are at risk of Taliban



confiscation. State said, “the rapid cessation of funding impacting partner operations/staffing directly ties into their ability to properly destroy/donate vehicles to other [international organizations].”<sup>27</sup>

Three other programs noted having “minimal non-expendable assets,” and confirmed that remaining project staff retained any assets while awaiting disposition guidance from USAID.<sup>28</sup> Another implementing partner said that some of the program assets were distributed to beneficiaries for continued use.<sup>29</sup> State PRM confirmed to SIGAR that none of its implementing partners had reported the Taliban seizing program assets, as of March 31, 2025.<sup>30</sup>

## State Department Awards in Afghanistan

State’s Office of Foreign Assistance told SIGAR that “In accordance with the President’s Executive Order related to foreign assistance, the Department continues to be in a comprehensive review and is currently conducting a dynamic, evolving internal deliberate review process that is fluid and literally occurring continuously.” The office said that the review would continue until the end of April 2025. As a result, State did not provide SIGAR a comprehensive list of terminated, paused, and waived programs this quarter.<sup>31</sup> However, updates SIGAR received from individual State Department bureaus are listed below.

### Bureau of Population, Refugees, and Migration (PRM)

State PRM issued notices of suspension to eight active awards on January 24, 2025. PRM told SIGAR in March that the suspension letters allowed for emergency food assistance and related administrative expenses, including salaries, necessary to administer such assistance as long as the assistance was already within the scope of the award. At that time, PRM also terminated two awards based on individual reviews and a final determination by Secretary of State Rubio. PRM’s remaining awards were subsequently terminated on April 5. PRM noted that some of the partners with awards in Afghanistan have pending payment requests, which PRM is processing consistent with Department guidance. PRM also told SIGAR it is working with partners to finalize costs under these terminated awards and deobligate any remaining balances.<sup>32</sup>

### Bureau of International Narcotics and Law Enforcement Affairs (INL)

State INL told SIGAR: “Due to the Department’s internal deliberative processes related to, but not limited to, Executive Orders 14169 reevaluating and realigning foreign assistance, Executive Order 14199 withdrawing assistance to certain United Nations organizations, and Executive Order 14151 ending DEI programs, INL will not be able to address any process, programmatic or impact questions related to our programming until the end of April when these reviews will be completed.”<sup>33</sup>

### **Bureau of Political-Military Affairs/Weapons Removal and Abatement (PM/WRA)**

On February 26, State PM/WRA notified all five of its implementing partners with active awards in Afghanistan that these awards “were being terminated for the convenience of the U.S. Government pursuant to a directive from U.S. Secretary of State Rubio, for alignment with Agency priorities and national interest. Grants officers are administering termination procedures.” Three other awards expired in January 2025.<sup>34</sup>

### **Bureau of Democracy, Human Rights, and Labor (DRL)**

State DRL did not respond to SIGAR’s quarterly request for information.

## **DEPARTMENT OF DEFENSE CONTINUES PROGRAM CLOSEOUTS**

### **U.S. Security Contract Closeouts**

Following the Taliban takeover, U.S. funding obligations of the Afghan National Defense and Security Forces (ANDSF) ceased, but disbursements to contractors continue, as necessary, until all Afghanistan Security Forces Fund (ASFF) obligations incurred prior to the U.S. withdrawal are liquidated.<sup>35</sup> The executive orders assessing foreign assistance do not affect ASFF contract closeouts.

The Full-Year Continuing Appropriations and Extensions Act, 2025, enacted March 15, 2025, rescinded \$80 million of \$100 million in funds that were previously appropriated to facilitate ASFF contract closeout activities.<sup>36</sup> According to DOD, resolving ASFF-funded contracts is an ongoing contract-by-contract matter between contractors and the contracting offices in the military departments (Army, Air Force, and Navy). Contract vendors must submit claims to begin the close-out process. Vendors typically have a five-year window after contracts are executed to submit claims, and DOD cannot force vendors to submit invoices for payment. Therefore, DOD said it cannot provide information on estimated contract closing dates, the amount of funds available to be recouped, or the approximate costs of terminating each contract.<sup>37</sup>

As seen in Table A.4 on the next page, remaining unliquidated ASFF obligations are nearly \$123.8 million.<sup>38</sup>

Between FY 2002 and FY 2021, Congress appropriated \$88.8 billion to support the ANDSF.<sup>39</sup>

TABLE A.4

SUMMARY STATUS OF ASFF OBLIGATED CONTRACTS				
	Cumulative Obligations	Cumulative Expenditures	Unliquidated Obligations (ULO) <sup>a</sup>	ULO as of:
<b>Military Departments</b>				
<b>Department of the Air Force</b>				
A-29s	\$1,017,258,000	\$992,959,000	\$24,298,000	2/28/2025
C-130	242,450,000	111,550,000	10,752,500	3/6/2025
PC-12	40,306,651	20,754,304	19,552,347	4/15/2025
<b>Department of the Army</b>				
ASFF	\$195,942,654	\$192,385,152	\$3,557,502	4/8/2025
UH-60	132,181,021	129,762,745	2,218,257	4/8/2025
ASFF Ammunition	59,149,127	47,135,813	12,013,314	4/8/2025
<b>Department of the Navy</b>				
Contracts	\$8,825,470	\$8,075,625	\$496,142	1/16/2025*
Subtotal (All Military Departments)	\$1,703,363,606	\$1,509,839,421	\$72,888,062	
<b>Military Command</b>				
<b>Defense Security Cooperation Management Office-Afghanistan</b>				
Contracts	\$206,457,044	\$155,518,738	\$50,938,306	3/13/2025
<b>Total</b>	<b>\$1,909,820,650</b>	<b>\$1,665,358,158</b>	<b>\$123,826,369</b>	

Note: <sup>a</sup> Unliquidated Obligations (ULOs) are equal to undisbursed obligations minus open expenses.

\* DOD did not report updates this quarter.

Source: DOD, response to SIGAR data call, 3/13/2025, 4/15/2025; DOD, "DOD Dictionary of Military and Associated Terms," 11/2021, p. 295.

## U.S. ASSISTANCE ENDNOTES

- 1 The White House, *Reevaluating and Realigning the United States Foreign Aid*, Executive Order, 1/20/2025; USAID, email correspondence from USAID, 4/15/2025; USAID, response to SIGAR vetting, 4/15/2025; State, PRM, response to SIGAR vetting, 4/15/2025; State, SCA, response to SIGAR vetting, 4/15/2025.
- 2 See Appendix A.
- 3 The White House, *Reevaluating and Realigning the United States Foreign Aid*, Executive Order, 1/20/2025.
- 4 Global Health Council et al v. Donald J. Trump et al, Civil Action No. 25-cv-402, District Court for the District of Columbia, 2/11/2025; The White House, *Implementing the President's "Department of Government Efficiency" Cost Efficiency Initiative*, 2/26/2025.
- 5 SIGAR, Survey Response from USAID Implementing Partner #4, 3/17/2025; SIGAR, Survey Response from USAID Implementing Partner #2, 3/14/2025; USAID, Survey Response from USAID Implementing Partner #6, 3/24/2025.
- 6 Secretary of State Marco Rubio, *Emergency Humanitarian Waiver to Foreign Assistance Pause*, 1/28/2025.
- 7 State, PRM, response to SIGAR data call, 3/15/2025.
- 8 Global Health Council et al v. Donald J. Trump et al, Civil Action No. 25-cv-402, District Court for the District of Columbia, 2/11/2025; State, Office of the Spokesperson, "Secretary Marco Rubio Appointed as Acting Administrator for the United States Agency for International Development (USAID)," 2/3/2025.
- 9 State, *Implementing the President's Executive Order on Reevaluating and Realigning United States Foreign Aid*, Press Statement, 1/26/2025.
- 10 USAID, *Update on USAID Financial and Personnel Status as of March 21, 2025*, 3/24/2025.
- 11 USAID, *Update on USAID Financial and Personnel Status as of March 21, 2025*, 3/24/2025.
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# 2 RECENT DEVELOPMENTS



## RECENT DEVELOPMENTS CONTENTS

<b>Security</b>	<b>19</b>
<b>International Engagement</b>	<b>23</b>
<b>Taliban Governance</b>	<b>24</b>
<b>Humanitarian Update</b>	<b>26</b>
<b>Education</b>	<b>30</b>
<b>Economy</b>	<b>31</b>
<b>Counternarcotics</b>	<b>35</b>

**Photo on previous page**

An Afghan man and boy gather wood at a UNDP-funded community kitchen. (Photo by UNDP Afghanistan)



## RECENT DEVELOPMENTS

### RECENT DEVELOPMENTS IN AFGHANISTAN



#### KEY ISSUES & EVENTS

The UN Security Council reported in February that ISIS-K is the “greatest extraregional terrorist threat” because ISIS-K targets the Taliban regime and religious and ethnic minorities in Afghanistan, and its supporters have conducted attacks in Europe.

In March, the United States negotiated the release of two American hostages from Taliban custody. The State Department said the return of additional hostages remains a top priority for the Trump Administration.

The UN Office for the Coordination of Humanitarian Affairs predicts that seven million Afghans may lose access to critical health care in 2025 due to humanitarian funding cuts. At least 236 health facilities have reportedly closed since January, and one UN agency said it must close another 552.

## RECENT DEVELOPMENTS

### SECURITY

Terrorist groups continued to operate in and from Afghanistan amid ongoing U.S., UN, and regional concerns that the country remains a terrorist haven, notwithstanding the Taliban’s commitments in the 2020 Doha Agreement, according to the United States Office of the Director of National Intelligence (ODNI) and UN sanctions monitoring teams.<sup>1</sup> Marking the Doha Agreement’s fifth anniversary, the Taliban said they fulfilled their obligations to prevent terrorist groups from operating in Afghanistan and therefore no longer felt bound by the deal.<sup>2</sup> State said in its annual terrorism report released in December 2024, that “terrorist groups such as the Islamic State’s



Khorasan Province (ISIS-K) and Tehreek-e-Taliban Pakistan (TTP) continued to take advantage of poor socioeconomic conditions and uneven security procedures [in Afghanistan] that make for a more permissive operating environment.”<sup>3</sup> State has also told SIGAR it “remains unclear whether the Taliban have the will and capability to fully eliminate terrorist safe havens.”<sup>4</sup>

The Sydney, Australia-based Institute for Economics & Peace’s 2025 Global Terrorism Index ranked Afghanistan as the ninth most affected country by terrorism (out of 163 countries). The Index cited ISIS-K’s regional proliferation and continued armed opposition group activities as the primary drivers for Afghanistan’s worst score since the Taliban takeover.<sup>5</sup> The UN Special Rapporteur for Afghanistan, Richard Bennett, warned in February that “Increasing poverty, lack of opportunities and education, and further restrictions on individual and collective rights and freedoms will further heighten the threat of radicalization and regional and global insecurity.”<sup>6</sup>

### ISIS-Khorasan

ISIS-K poses “the greatest extraregional terrorist threat,” and the most serious threat to the Taliban, ethnic and religious minorities, the UN, foreign nationals, and diplomats in Afghanistan, according to a February UN sanctions monitoring team report. The sanctions team recorded ISIS-K operations centers in Badakhshan, Nuristan, and Kunar Provinces, and said the group and its affiliates “remained resilient and adaptable to counterterrorism pressures.”<sup>7</sup> The ODNI 2025 Annual Threat Assessment deemed ISIS-K the most capable and aggressive of ISIS’s branches to carry out external attacks.<sup>8</sup>

### ISIS-K Attacks

ISIS-K claimed 22 attacks this quarter, including a suicide bombing at a bank in Kunduz that killed several Taliban security personnel. Another suicide bombing attributed to them occurred several days later at a Taliban ministry building in Kabul.<sup>9</sup> A UN sanctions monitoring team reported in February that ISIS-K’s strength and status “remained unchanged,” but it has “benefited from the Taliban’s inability to protect itself against infiltration and corruption among its own ranks, despite raids conducted to arrest disloyal officials.”<sup>10</sup> The sanctions team added that ISIS-K continued to focus on bringing fighters into Afghanistan from Central Asia and tried to recruit al Qaeda affiliates inside the country, but the Taliban uses these same groups against ISIS-K.<sup>11</sup>

According to the UN sanctions team, ISIS-K’s Afghanistan-based al-Siddiq Office provides financial support, largely via cryptocurrencies, to ISIS-K and other affiliates across Asia and the Caucasus. The office also receives direction from and communicates with ISIS leadership and other affiliates outside of Afghanistan.<sup>12</sup> Al-Siddiq Office is reportedly run by Tamim al-Kurdi, who has been based in Afghanistan since 2020.<sup>13</sup>

## **U.S. Arrests Alleged ISIS-K Planner of Abbey Gate Attack**

The Department of Justice (DOJ) announced that, on March 2, the United States took into custody ISIS-K member Mohammad “Jafar” Sharifullah. DOJ said Sharifullah admitted to helping prepare for the August 2021 Abbey Gate attack at Hamid Karzai International Airport that killed 13 U.S. troops and 170 Afghans. The United States charged Sharifullah on March 2 with “providing and conspiring to provide material support and resources to a designated foreign terrorist organization resulting in death.” He will face trial in a federal court in Virginia. Sharifullah was previously arrested in 2019 by the former Afghan government, but was freed from prison by the Taliban in August 2021.<sup>14</sup>

## **Tehreek-e-Taliban Pakistan**

The Afghan Taliban support Tehreek-e-Taliban (TTP), the so-called Pakistani Taliban, which has an estimated 6,000–6,500 fighters based mostly in eastern Afghanistan, according to the UN. The TTP aims to gain territorial control of northwestern Pakistan and targets Pakistani police and security forces.<sup>15</sup> The 2025 Global Terrorism Index said that TTP was the world’s third deadliest terrorist group in 2024 (behind Islamic State and Jamaat Nusrat Al-Islam wal Muslimeen, ranked first and second deadliest, respectively). The Index noted that TTP attacks have increased fivefold since the Taliban’s 2021 takeover, resulting in the highest number of deaths by the group since 2011.<sup>16</sup> The 2025 ODNI Annual Threat Assessment added that “TTP’s capabilities, historical ties to al-Qa’ida, and previous support to operations targeting the United States keep us concerned about the potential future threat.”<sup>17</sup>

## **TTP Attacks**

In February, a UN sanctions monitoring team said that the TTP’s ambition and scale of attacks have increased significantly since June 2024.<sup>18</sup> This quarter, TTP claimed 210 attacks, many along the Afghanistan-Pakistan border.<sup>19</sup> According to the UN, there was reportedly greater collaboration between the TTP, Afghan Taliban, and al Qaeda in the Indian Subcontinent in the second half of 2024, with attacks conducted under “Tehrik-e Jihad Pakistan,” an umbrella organization.<sup>20</sup> TTP also established new training centers in Kunar, Nangarhar, Khost, and Paktika Provinces, expanded recruitment, including Afghan Taliban members, and received financial support from the Afghan Taliban regime.<sup>21</sup>

## **Al Qaeda**

According to a UN sanctions monitoring team, the Taliban continued to provide a permissive environment for al Qaeda across Afghanistan. The team’s February report deemed al Qaeda leader Sayf al-Adl’s strategy to “reorganize Al-Qaida’s presence in Afghanistan and reactivate sleeper

cells in Iraq, Libya, and [Syria] and Europe to be indicative of the group's longer-term intent to carry out external operations."<sup>22</sup> The ODNI's 2025 Annual Threat Assessment also noted al Qaeda's "intent to target the United States and U.S. citizens across its global affiliates."<sup>23</sup> The UN sanctions team added that al Qaeda continued to expand its reach outside of Afghanistan by strengthening coordination with TTP, Islamic Movement of Uzbekistan (IMU), Eastern Turkestan Islamic Movement/Turkistan Islamic Party (ETIM/TIP), and Jamaat Ansarullah.<sup>24</sup>

The UN said that the Taliban continued to label al Qaeda affiliates operating in Afghanistan as refugees and provide them Afghan passports and national identity documents, enabling their potential infiltration into neighboring countries.<sup>25</sup> Al Qaeda has an estimated maximum of 12 senior leaders in Afghanistan, according to two UN sanctions monitoring teams.<sup>26</sup> In contrast, in early 2024, the United States assessed that al Qaeda reached an "operational nadir in Afghanistan and Pakistan."<sup>27</sup>

## Foreign Terrorists

Terrorist groups continued to use Afghan soil to train and plan attacks and a "small but steady" flow of foreign terrorists continued to travel to Afghanistan and join one of over two dozen terror groups based there, according to the February UN sanctions monitoring team report. The sanctions team reported an instance where 25–30 fighters from the Middle East traveled to Kunar Province to join al Qaeda.<sup>28</sup>

## Armed Opposition Groups

Armed anti-Taliban opposition groups did not "seriously threaten the Taliban's hold on power and territory" this quarter, according to the UN Secretary-General's February report on Afghanistan.<sup>29</sup> These groups, including the Afghanistan Freedom Front and the National Resistance Front, claimed 88 attacks, compared to 104 attacks last quarter.<sup>30</sup> In February, a UN sanctions monitoring team reported that the Taliban utilized al Qaeda, Jamaat Ansarullah, and Lashkar-e Mansouri Martyrdom Battalion in operations against armed anti-Taliban opposition groups.<sup>31</sup>

## Taliban Security Forces

The Taliban ministry of defense claimed that 7,920 individuals joined the army and 10 joined the air force this quarter, bringing their total reported, but unverified strength to 199,033. Additionally, the ministry of interior reported that 3,610 individuals completed police training across the country this quarter, bringing the total Taliban-reported police strength to 219,551, as seen in Table R.1.<sup>32</sup> SIGAR cannot independently verify the Taliban's data, nor can State. DOD said it does not track **Order of Battle** information for the Taliban regime in the same way it did for the Afghan National Defense and Security Forces (ANDSF).<sup>33</sup>

**Order of Battle:** The identification, strength, command structure, and disposition of the personnel, units, and equipment of any military force.

Source: DOD Dictionary, <https://jdeis.js.mil/jdeis/index.jsp?query=Order%20of%20Battle&index=4&doit=Search#>, accessed 10/10/2024.

TABLE R.1

TALIBAN SECURITY FORCES AND FORMER ANDSF REPORTED STRENGTH				
	Ministry of Defense	Ministry of Interior	Total	As Of
Taliban	199,033	219,551	418,584	4/15/2025
ANDSF	182,071	118,628	300,699	4/29/2021

Source: SIGAR analysis of Taliban ministry of defense on X, 4/15/2025; SIGAR analysis of Taliban ministry of interior on X, 4/15/2025; SIGAR, Quarterly Report to the United States Congress, 10/30/2021, p. 82.

Former ANDSF Weapons Update

A February UN sanctions monitoring team report said that al Qaeda affiliates in Afghanistan (TTP, IMU, ETIM/TIP, and Jamaat Ansarullah) “continued to have access to weapons seized from the former Afghan National Army, transferred to them by the de facto authorities/Taliban or purchased from the black market.”<sup>34</sup> The Taliban army chief of staff said the regime planned to provide the army with more advanced weapons and equipment, but did not specify from where or whom it could come.<sup>35</sup>

In 2022, the U.S. Department of Defense (DOD) reported that out of \$18.6 billion worth of equipment that was transferred to the ANDSF between 2005 and August 2021, \$7.12 billion remained in Afghanistan. DOD said, “Absent this support [from DoD contractors], the operational readiness of that equipment will continue to degrade.”<sup>36</sup> President Trump has demanded the Taliban return remaining U.S.-funded military equipment.<sup>37</sup>

This quarter, Uzbekistan returned seven U.S.-funded Black Hawk helicopters to the United States that were used by the ANDSF and flown out of Afghanistan during the Taliban takeover. An additional 22 military aircraft and 17 helicopters remain in Uzbekistan, according to Uzbek officials.<sup>38</sup>

INTERNATIONAL ENGAGEMENT

United States Secures Return of Two Americans

On March 20, President Trump’s envoy for hostage negotiations, Adam Boehler, became the first American diplomat to visit Afghanistan since the Taliban takeover. Following Boehler’s visit, State announced the release of U.S. citizen George Glezzmann, who was abducted by the Taliban in December 2022. The press release did not contain details on the negotiations, though State thanked Qatar for their diplomatic efforts. State later told SIGAR that Glezzmann’s release was a “good faith gesture” by the Taliban.<sup>39</sup>

On March 31, the State Department issued a press statement acknowledging the release of U.S. citizen Faye Hall from Taliban custody over the previous weekend. State thanked the Government of Qatar and the

European Union delegation in Kabul for their assistance in securing Hall's release. Hall was the fourth American freed from Afghanistan since January and State has underscored that the return of all Americans wrongfully detained in Afghanistan remains a top priority for the Trump administration.<sup>40</sup>

### State Removes Bounties on Haqqani Network Leaders

On March 23, the Associated Press reported the United States had lifted \$20 million in bounties for information on Taliban interior minister Sirajuddin Haqqani, his brother Abdul Aziz Haqqani, and his cousin Yahya Haqqani. The men are senior leaders of the Haqqani Network, a group within the Taliban classified as a Foreign Terrorist Organization by the United States. A Taliban spokesperson told the New York Times that "this is a major achievement for the Islamic Emirate."<sup>41</sup>

The Taliban said the agreement to lift the bounties was confirmed during recent talks with American officials. When asked directly if the bounties were lifted in exchange for the release of Glezmann and Hall, State spokesperson Tammy Bruce said, "I can't speak to any kind of exchange in that regard," but noted "the groups remain designated terrorist groups."<sup>42</sup>

According to ODNI, the Haqqani Network is considered the most lethal and sophisticated terrorist group that targeted U.S., Coalition, and Afghan forces prior to the Taliban takeover, and is responsible for "some of the highest profile attacks of the Afghan war," including two major suicide bombings. Sirajuddin Haqqani admitted to planning the January 2008 attack on the Serena Hotel in Kabul, which killed six people including a U.S. citizen. Although the bounties for the Haqqani Network members have been removed from the State Department's Rewards for Justice website, Sirajuddin Haqqani is still wanted by the FBI for questioning related to that attack and others on U.S. and Coalition forces.<sup>43</sup>

### TALIBAN GOVERNANCE

This quarter, Taliban leader Haibatullah Akhundzada "took further steps to consolidate his authority" and promote the Taliban's extreme interpretation of sharia law, according to the UN.<sup>44</sup> On March 27, Akhundzada issued a rare public message ahead of Eid al-Fitr, in which he described Afghanistan's "golden opportunity for unity and reconciliation" under "our Islamic system and sharia governance." Akhundzada praised the ministry for the propagation of virtue and prevention of vice for "striving to combat all types of corruption" in its effort to reform Afghan society. He also assured the public that the Islamic Emirate is "doing all it can to improve your lives," including establishing ties "with the Islamic world, based on Islamic brotherhood." Akhundzada then urged the wider international community to "respect the beliefs and values of the people of Afghanistan and refrain from interfering in our internal affairs."<sup>45</sup>



A report from the United Nations Assistance Mission in Afghanistan (UNAMA) confirmed that the Taliban are determined to “ensure their vision of a pure Islamic system.” As the Taliban ministry for the propagation of virtue and prevention of vice increases nationwide enforcement of the Taliban’s laws, UNAMA identified three themes underlying their advocacy of this Islamic system: (1) all Afghans have an obligation to obey the Taliban leader; (2) the Taliban will not bow to any internal or external pressure in their pursuit of their version of sharia; and (3) in the view of the Taliban, Afghanistan is the only country in the world living under “pure sharia.”<sup>46</sup>

## Taliban Declare Doha Agreement Null

On February 28, the fifth anniversary of the signing of the Doha Agreement, Taliban spokesperson Zabihullah Mujahid told Taliban state media that, “we are no longer moving forward based on [the Doha] agreement.” Mujahid claimed that the Taliban had already fulfilled the obligations outlined in the agreement by preventing Afghanistan from becoming a terrorist safe haven. The first Trump administration negotiated the Doha Agreement with the Taliban in 2020. It outlined the conditions for a U.S. withdrawal and called for the Taliban to prevent Afghanistan from becoming a terrorist safe haven.<sup>47</sup> In addition to security assurances for the United States, the agreement outlined the necessity of intra-Afghan peace talks prior to sanctions relief.<sup>48</sup> Since the Taliban takeover in 2021, State has underscored the importance of the Taliban honoring the Doha Agreement’s terms.<sup>49</sup>

State said in March that the Trump administration places “the highest priority on protecting U.S. national security and ensuring the safety and security of Americans. The United States engages with the Taliban to deliver clear messages on protecting the United States from security threats and returning U.S. citizens who are unjustly detained by the Taliban.”<sup>50</sup> There have been no public statements on whether recent U.S. negotiations with the Taliban included discussion of the Doha Agreement or any other roadmap to political recognition. State told SIGAR that the United States continues to participate in the UN-led Doha Process, including the working groups on counternarcotics and the private sector.<sup>51</sup>

UNAMA has repeatedly called on the Security Council to codify a plan for reintegrating the Taliban into the international community, on the condition the group upholds international human rights standards. On March 10, UN Special Representative and UNAMA head Roza Otunbayeva again emphasized the importance of finding a political pathway to Afghanistan’s reintegration during her address to the UN Security Council in New York, though she acknowledged that any forward movement requires the Taliban’s buy-in.<sup>52</sup> However, Akhundzada’s Eid al-Fitr speech in March demonstrated the regime’s commitment to its extreme interpretation of sharia governance.

## HUMANITARIAN UPDATE

### Effects of Reduced Foreign Assistance to Afghanistan

This quarter, the United States canceled most planned disbursements of humanitarian and development assistance to Afghanistan following a review of its programs there and the subsequent termination of 38 USAID awards, including for emergency food assistance.<sup>53</sup> The United States has been the largest donor to programs supporting the Afghan people since the Taliban takeover in 2021, having disbursed more than \$3.83 billion in aid through the State Department and the United States Agency for International Development (USAID) through March 31.<sup>54</sup>

According to the UN's Office for the Coordination of Humanitarian Affairs (UN OCHA), the United States' humanitarian support to Afghanistan has been "instrumental in strengthening emergency responses during critical moments... while also playing a pivotal role in averting famine."<sup>55</sup> In 2024, the United States contributed 47% of total funding requested by UN OCHA, allowing humanitarian responders to reach 20.4 million people. UN OCHA said without U.S. funding, only those Afghans with the most critical needs will receive assistance in 2025.<sup>56</sup>

The United States is not the only country to broadly reduce planned humanitarian contributions this quarter. Belgium, France, Germany, the Netherlands, Sweden, Switzerland, and the United Kingdom (UK) also announced their own plans to reduce foreign assistance. On February 25, the UK said it will reduce foreign aid by 50% to divert resources to defense, and France has said it will cut 40% of its aid budget. Germany previously announced its intent to reduce aid by \$2 billion due to its contracting economy. The Norwegian Refugee Council (NRC), a humanitarian non-profit implementing partner, said, "This is the most challenging situation that NRC Afghanistan has faced in its 22 years."<sup>57</sup>

### UN Warns of Significant Reduction in Healthcare Access

UN OCHA predicts that if additional funds are not raised, up to seven million Afghans may lose access to critical healthcare in 2025. As a result, UN OCHA expects a significant reduction in primary healthcare coverage, limited response capacity for disease outbreaks, limited malnutrition treatment, a reduction in emergency medical support, and increased morbidity and mortality rates due to insufficient access to life-saving interventions. The strain on remaining health care facilities, they said, could also lead to service collapse in areas with high needs.<sup>58</sup>

As of March 11, a United Nations Population Fund (UNFPA) survey of more than 2,200 Afghans found that the most immediate impact of reduced U.S. funding was diminished healthcare access, with 12% of respondents reporting they had lost access to basic health services.<sup>59</sup> According to the World Health Organization (WHO), 236 health facilities have suspended

operations or closed in Afghanistan since the U.S. government issued a stop-work order to all foreign assistance programs in February 2025, impacting 1.9 million people in 30 of Afghanistan's 34 provinces. Mobile Health Nutrition Teams were most affected, with 117 reported closures/suspensions.<sup>60</sup>

The decrease in nutrition services comes at a time when the World Food Programme said Afghanistan is already facing widespread malnourishment.<sup>61</sup>

According to WHO, family health centers (smaller facilities that serve Afghans in remote and rural areas at least two hours from the nearest hospital) have also been affected, with 65 closed as of April 1.<sup>62</sup> State PRM told SIGAR that, "Suspensions and terminations of USG-funded awards have reduced the availability of lifesaving medical services inside Afghanistan, including medical care for pregnant mothers, newborns, children, and adults," especially in rural areas where there are now no other options for medical care.<sup>63</sup> Since then, more programs in Afghanistan have lost funding.

One UN agency SIGAR spoke with that initially received a waiver to continue providing lifesaving services including health care, received a termination notice on April 7. As a result, a UN official said, 552 facilities will close and six million Afghans will lose access to lifesaving services. SIGAR has not independently verified this claim. The UN agency had been prepared to distribute thousands of emergency hygiene kits to pregnant women in rural areas, which included sterile medical supplies and illustrated instructions for safe delivery. The official told SIGAR that although the UN would like to distribute these supplies as soon as possible, they need an alternate funding source to do so.<sup>64</sup>

## **World Food Programme "Deeply Concerned" Over Funding Cuts**

On April 8, State confirmed that the United States was terminating funding for the World Food Programme (WFP) in Afghanistan, due to "concern that the funding was benefiting terrorist groups."<sup>65</sup> WFP was the single largest recipient of U.S. contributions to the UN in Afghanistan over the last four years and disbursed more than \$236 million to provide emergency food assistance in 2024.<sup>66</sup>

Before the cuts were announced, WFP said it was already facing a shortfall of \$555 million to maintain food assistance across all of its Afghanistan programs for six months. WFP has been providing emergency food assistance to six million people, less than half of the 15 million it says are in need. Even with U.S. funding in place, WFP's Head of Nutrition, Mona Shaikh, said 3.5 million young children in Afghanistan are expected to be malnourished in 2025, representing a notable increase compared to the past four years. Without immediate intervention, she said in March, "They risk worsening to severe malnutrition, which is a life-threatening situation."<sup>67</sup> After the United States announced its intent to withdraw all funding, WFP said on social media that award terminations "could amount to a death sentence for millions of people facing extreme hunger and starvation."<sup>68</sup>

As of March 19, some 396 nutrition sites have closed, according to the Afghanistan Nutrition Cluster.<sup>69</sup> In tandem with nutrition site closures, the United States has suspended the Famine Early Warning Systems Network (FEWS NET), a USAID-funded project that allowed international humanitarian partners to track the early warning signs of famine through NASA's aerial landscape photography, climate data from the National Oceanic and Atmospheric Administration, food prices, and agricultural data. One expert described FEWS NET as “the key intelligence system of the global humanitarian system,” as its alerts notify humanitarian partners where to coordinate increased aid six to nine months before famine hits.<sup>70</sup>

### **Lost Jobs Impact Local Economy**

UN OCHA estimated in March that 65% of humanitarian program coordination positions at the national and subnational level in Afghanistan have been affected by the reduction in U.S. assistance. Staff reductions, especially for coordination positions, not only impact the local economy but also create disruptions in the flow of humanitarian services.<sup>71</sup> On March 24, the Norwegian Refugee Council (NRC) issued a press release noting that, “These funding cuts have far-reaching consequences. They extend from communities that have lost access to basic assistance to thousands of experienced Afghan staff that have lost their livelihoods.” NRC has closed two community resource centers and several offices across Afghanistan since the foreign assistance pause was announced in January.<sup>72</sup>

### **Taliban Continue to Target Humanitarian Operations**

Despite the suspension of most U.S.-funded programs in Afghanistan, UN OCHA said that interference in humanitarian program activities remains a “major challenge” in 2025, with the Taliban responsible for a “significant number” of the incidents reported. In the first two months of 2025, implementing partners reported issues with signing memoranda of understandings, direct interference into programming, unannounced visits from the ministry for the propagation of virtue and prevention of vice, requests for sensitive data, and interference into staff recruitment. In February, there were seven incidents of violence targeting humanitarian personnel, assets, and facilities. As a result, 23 programs temporarily closed facilities, and 19 programs temporarily halted operations.<sup>73</sup>

### **Afghan Refugees Face Deportation from Pakistan**

Pakistan hosts approximately 3.2 million Afghan refugees and non-permanent residents. While many have lived in Pakistan for decades, the government announced in October 2023 its “Illegal Foreigner Repatriation Plan” to remove Afghan refugees, following a rise in anti-immigrant sentiment due to economic and security issues.<sup>74</sup> Since then, the UN

# RECENT DEVELOPMENTS

International Organization for Migration (IOM) has recorded over one million forced returns of Afghans from Pakistan.<sup>75</sup>

Since January 2025, Pakistan has increased pressure on Afghan refugees to leave the country. In February, the government announced its intent to deport Afghans awaiting resettlement in the United States following a pause in U.S. refugee resettlement. Then, 800,000 Afghans with expired Afghan Citizen Cardholder visas were given until April 1 to leave, or face expulsion. Many Afghans who fled the Taliban following their takeover in 2021 fear arrest, torture, or execution if forced to return to Afghanistan.<sup>76</sup> According to Afghan news outlet Amu TV, as many as 7,700 Afghans were deported in the first week of April, including 2,640 children.<sup>77</sup> From April 1–13, IOM recorded nearly 60,000 Afghans forcibly returned through the Spin Boldak and Torkham border crossings. Islamic Relief, a nongovernmental organization, said thousands of returning Afghans are “facing dire conditions in makeshift camps” after entering Afghanistan without access to food, shelter, water, or cash. IOM has only been able to provide assistance to approximately one-sixth of the returnees thus far.<sup>78</sup>

## Refugee Resettlement Program Suspended

On January 20, 2025, President Trump issued an executive order titled, “Realigning the United States Refugee Admissions Program,” stating that entry of refugees into the United States through the U.S. Refugee Admissions Program (USRAP) is “detrimental to the interests of the United States,” and therefore suspended the USRAP beginning January 27. However, the Secretaries of State and Homeland Security may jointly decide to admit refugees to the United States on a case-by-case basis, so long as they determine the entry of such refugees is in the national interest and does not pose a threat to the security of the United States. The USRAP suspension will be in effect until President Trump determines that the program is once again in the United States’ interest.

As a result of the executive order, the Administration reportedly canceled the flights of 1,660 Afghans who had already been cleared by the U.S. government for resettlement in January 2025. The

group includes unaccompanied minors awaiting reunification with their families, family members of active-duty U.S. military personnel, and Afghans at risk of Taliban retribution. There are currently 124,000 Afghans waiting for resettlement in the USRAP pipeline. The executive order does not apply to Afghans with Special Immigrant Visas, though the State Department has reportedly canceled the contracts that covered the cost of their transportation from a third country, leaving Afghans to cover the costs themselves.

In April, the Department of Homeland Security also removed Afghanistan from the list of countries whose citizens are eligible for Temporary Protected Status (TPS). Once TPS is designated to a given country, those foreign nationals in the United States are protected from removal and granted temporary employment authorization. As of September 2024, 9,630 Afghans were approved for TPS. They now face deportation beginning May 20.

Source: The White House, Realigning the United States Refugee Admissions Program, Executive Order, 1/20/2025; Reuters, “Trump to pull nearly 1,660 Afghan refugees from flights, says US official, advocate,” 1/20/2025; New York Times, “Veterans Race to Bring Afghan Allies to U.S. Before Trump Travel Ban,” 3/13/2025; State, PRM, response to SIGAR vetting, 4/15/2025; Congressional Research Service, Temporary Protected Status and Deferred Departure, 12/5/2024; NPR, “Trump administration ends temporary protected status for thousands of Afghans,” 4/11/2025; USCIS, Temporary Protected Status Designated Country: Afghanistan, accessed 4/23/2025.



## EDUCATION

March 21 marked the start of another school year in Afghanistan. It also marked three years since the Taliban banned girls from attending school beyond grade six. According to the United Nations Children’s Fund (UNICEF), nearly 400,000 more girls are being deprived of an education this new school year, bringing the total number of girls who are banned from attending school to 2.2 million. UNICEF Executive Director Catherine Russell warned that “With fewer girls receiving an education, girls face a higher risk of child marriage with negative repercussions on their well-being and health.” Lack of education contributes to the shortage of female health workers. Due to the continuous shortage of female health workers, UNICEF projects an additional 1,600 maternal deaths and over 3,500 infant deaths this year.<sup>79</sup>

### Taliban-run Madrassas

The Taliban are overhauling Afghanistan’s education system by creating and bolstering madrassas, reversing two decades of progress in public schooling. Madrassas focus more on religious education and de-emphasize subjects such as the sciences and math. The Taliban have also created “jihadi madrassas.” Table R.2 illustrates some of the differences between madrassa and jihadi madrassa curricula. For more detailed information about the difference between schools, jihadi madrassas, and madrassas, see SIGAR’s January 30, 2024, Quarterly Report to the United States Congress.<sup>80</sup>

TABLE R.2

#### DIFFERENCE BETWEEN MADRASSAS AND JIHADI MADRASSAS

	Madrassa	Jihadi Madrassa
Description	Offers comprehensive Islamic education divided into three levels	Introduced by the Taliban in 2022, divides education into two levels and 11 steps, moves away from modern science instruction, and uses old and outdated textbooks (1980-1995)
Grades and Learning Progression	Village (G1-3) and/or Elementary (G1-6) Middle (G1-9) Secondary (G10-12)	Elementary and Secondary Steps (S1-11) Different grading system
Curriculum	Blends general core subjects (Math, Science, and English) with Islamic studies (Quran, Hadith, Jurisprudence, and Arabic)	Emphasizes religious subjects, few non-religious topics, limited science content*
Student Population	Boys and girls	Boys and girls
Funding	Privately funded	Funded by the Taliban-run ministry of education

Note: \*USAID does not have additional information related to military/militant training in the newly designated public jihadi madrassas.

Source: USAID, response to SIGAR data call, 12/15/2024; Rangina Hamidi, email to SIGAR, 1/7/2024; Taliban ministry of education, “DFA MoE Public Madrassa Curriculum,” 12/15/2023.

## Regional and International Pressure on the Taliban

The Global Summit on Girls' Education in Muslim Communities was held in Islamabad, Pakistan, January 11–12. The Taliban did not attend. Participants issued an “Islamabad Declaration,” which called girls’ education a fundamental right and emphasized that actions that obstructed the enjoyment of that right were a “grave misuse of religious principles to legitimize policies of deprivation and exclusion.”<sup>81</sup>

The summit hosted more than 150 international dignitaries from 44 Muslim and Muslim-friendly countries, along with representatives from international organizations such as UNESCO, UNICEF, the World Bank, the Organisation of Islamic Cooperation, and the Special Representative of the Secretary-General for Afghanistan and head of UNAMA, Roza Otunbayeva. Participants advocated for the promotion of girls’ education worldwide and denounced restrictions on female education as “contrary to the principles of Islam.” Mohammad bin Abdulkarim Al-Issa, the secretary-general of the Muslim World League, a nongovernmental international organization based in Saudi Arabia, said that Islam calls for men and women to acquire education. “The Islamic world is united in its belief that those who oppose women’s education are misguided and do not represent true Islam,” Al-Issa said.<sup>82</sup>

## ECONOMY

Afghanistan’s economy remains “unsettled and fragile,” due to “policy uncertainty, financial isolation, continuing restrictions on women’s economic participation, trade imbalances, and weak public investment,” according to the UN Secretary-General’s February report on Afghanistan.<sup>83</sup> The Taliban focused on “promoting the afghani, addressing liquidity issues, and advancing Islamic banking,” this reporting period, the UN said. The World Bank added that a decline in foreign assistance could further weaken demand.<sup>84</sup> In addition, Transparency International’s 2024 Corruption Perceptions Index ranked Afghanistan at 165 of 180 countries with a score of just 17 of 100—Afghanistan’s lowest score since the Taliban takeover in 2021. State said there were multiple reports of bribery, embezzlement, and misuse of Afghan public resources in 2024.<sup>85</sup>

## Economic Indicators

### Afghani Fluctuates

As of March, the afghani (AFN) had appreciated by 3.6%, trading at 71.1 per U.S. dollar, compared to AFN 73.1 in February. In January, the AFN reportedly fell by 7.6% (74.8 AFN) after the United States paused foreign aid.<sup>86</sup>

Da Afghanistan Bank (DAB), Afghanistan’s central bank, resumed USD currency auctions in January and put over \$100 million into six monetary policy interventions. The World Bank attributed the afghani’s appreciation

in March to these auctions and “increased inflows of U.S. dollars during Ramadan and Eid,” which “boosted the supply of U.S. dollars and increased the demand for local currency.” DAB had paused currency auctions September–December 2024, which contributed to the depreciation.<sup>87</sup> In February, DAB said it would inject an additional \$20 million into the market to help stabilize the afghani, reportedly following the U.S. foreign aid pause.<sup>88</sup> State said that the Taliban also detained unlicensed currency exchangers and censored exchange rate information to slow the afghani’s depreciation.<sup>89</sup> The World Bank said that “continued depreciation highlights the need for policy reforms and transparency to address Afghanistan’s structural trade deficit.”<sup>90</sup>

**Headline inflation:** a measure of inflation that is based on an unadjusted price index.

**Core inflation:** a measure of inflation that excludes items having volatile prices (such as fuel and food) from the price index being used.

Source: Merriam Webster Dictionary, definition for “Headline Inflation,” accessed on 7/1/2024, at: <https://www.merriam-webster.com/dictionary/headline%20inflation>; Merriam Webster Dictionary, definition for “Core Inflation,” accessed on 7/1/2024, at: <https://www.merriam-webster.com/dictionary/core%20inflation>.

## Price Trends

**Headline inflation** rose to -0.3% in February, compared to -1.8% in December, which was largely driven by falling food prices. **Core inflation**, aside from volatile food and energy prices, rose to 1.9% year-on-year, according to the March World Bank Economic Monitor.<sup>91</sup>

## Taliban Revenue

Taliban revenue collection and spending “is difficult to disaggregate from spending and revenue collection by Afghan ministries and state-owned enterprises,” State said, adding that there was limited information on Taliban spending this quarter.<sup>92</sup> The World Bank has also said that it relies largely on Taliban-provided data.<sup>93</sup>

Revenue collection totaled AFN 241.3 billion (\$3.4 billion), representing 16.6% of annual GDP, from March 2024–March 2025, a 14% year-on-year increase, according to the World Bank. This revenue rise included a 28.5% increase in domestic tax revenue, and a 31.2% increase in non-tax revenue, such as passport, transportation, mining, and telecommunication services. Customs duties and fees also added to Afghanistan’s revenue, due to higher imports, tariff adjustments, and stronger border management. However, other revenues fell to nearly AFN 1 billion (\$13.9 million) from AFN 25 billion (\$347.2 million), which slowed overall revenue growth.<sup>94</sup>

## Civil Servant Salary Delays

This quarter, Afghan civil servants’ salary payments were delayed for several months. State said the reasons for the delay are unclear, but the aid pause preceded the exchange rate’s volatility and other economic effects that would have made it more challenging for the ministry of finance to process salaries. State added that some civil servants reported that the Taliban said they would not be paid for three months. “While minor delays are fairly common,” State said, “the length of the delay during this reporting period was abnormal.”<sup>95</sup> Some civil servants reported they received one month’s salary but were waiting on the remaining two.<sup>96</sup>

## UN Currency Shipments

State received reports this quarter that should UN currency shipments suddenly stop, DAB would be unable to remedy the halt with a currency auction, negatively affecting the exchange rate. State added that hyperinflation for two months would cause famine-like conditions across the country.<sup>97</sup> State said it has received reports of declining frequency of UN currency shipments, with two in January and one in February.<sup>98</sup>

The UN has transported U.S. currency to Afghanistan for use by UN agencies and its approved partners as a result of international banking transfer disruptions and liquidity challenges since the Taliban takeover.<sup>99</sup> In October 2023, State had said that the UN currency shipments arrived in Kabul every 10–14 days, averaging \$80 million each. In 2022 and 2023, the UN transferred \$3.6 billion in U.S. currency to Afghanistan each year. UNAMA said the money is placed in designated UN accounts in a private bank that are monitored, audited, inspected, and vetted in accordance with UN financial rules and processes.<sup>100</sup>

## Economic Development

### UN Private Sector Working Group Meeting

This quarter, the UN-led Private Sector Working Group held its first meeting with the Taliban and DAB, the UN, United States, and other representatives. The working group discussed job creation and entrepreneurship, finance access, market integration, and private banking and financial infrastructure. DAB called on financial institutions, development agencies, and UN member states to assist “to strengthen AML/CFT [anti-money laundering/ countering the financing of terrorism] cooperation, enhance compliance frameworks, and safeguard financial integrity,” according to State. Treasury and State are not providing technical assistance to DAB. This was the first private sector working group meeting since its creation in the Doha III talks in July 2024.<sup>101</sup>

### Regional Trade Update

The World Bank reported that Afghanistan’s trade deficit in 2024 reached nearly \$9.5 billion (45.4% of GDP), a 48.2% increase from \$6.3 billion (40.4% of GDP) in 2023. The World Bank attributed this mostly to a stronger afghani, foreign currency inflows, gradual increases in aggregate demand, and interrupted trade with Pakistan.<sup>102</sup>

Afghanistan’s exports totaled \$1.79 billion in 2024, compared to \$1.81 billion in 2023. From January to March 2025, exports totaled \$376.0 million, falling from \$686.0 million recorded in the prior quarter. Coal and textile exports declined, largely because Pakistan changed its suppliers. Afghanistan also sought a diversified export market, as its trade relationship with Pakistan (45% of exports) remained fragile. This quarter, the Torkham

border crossing was closed for nearly a month following clashes between Taliban and Pakistan security forces.<sup>103</sup>

In 2024, Afghanistan's imports rose to \$10.8 billion, a 40% increase compared to 2023. Food and minerals were Afghanistan's largest import category in 2024, accounting for 42% of all imports. Iran is Afghanistan's top import partner (30% of total imports).<sup>104</sup>

### Investment Update

The UN Secretary-General's February report on Afghanistan said the Taliban "pursued their stated goal of self-sufficiency through infrastructure development, private investment, domestic production, and new regulations."<sup>105</sup>

The ministry of mines and petroleum reported that Afghanistan's mining sector generated nearly \$100.0 million in revenue the last year, including \$80.0 million from crude oil and \$17.8 million from zinc.<sup>106</sup> Additionally, from March 2024 through January 2025, the Taliban awarded nine large and 18 small-scale mining contracts worth approximately \$3.0 billion to national and international companies.<sup>107</sup> State said this quarter that the ministry received cash royalties, as a percentage of production, and a share of mined commodities, which they then auction and charge additional fees.<sup>108</sup>

This quarter, Afghan media reported that the Taliban ministry of mines and petroleum signed a 10-year, \$6.2 million deal with a Turkish firm, Ami Oghlu, to explore, extract, and process marble at Dara-e-Noor in Kandahar.<sup>109</sup> Taliban deputy prime minister for economic affairs Abdul Ghani Baradar led a delegation, including the ministers of mines and petroleum, transportation, agriculture, commerce, and finance, to Uzbekistan to discuss energy and mining private sector investment opportunities.<sup>110</sup>

### Afghan Fund Update

In January, Robert Kaproth, who is performing the duties of Assistant Secretary for International Finance at the U.S. Department of Treasury, became the United States' representative to the Afghan Fund. The Fund's board met in Switzerland on March 13, 2025.<sup>111</sup>

The Fund's assets totaled \$3.98 billion as of March 31, 2025, including interest.<sup>112</sup> To date, the Afghan Fund has not yet made any disbursements to entities on behalf of the Afghan people.<sup>113</sup> In 2022, the United States transferred \$3.50 billion in Afghan central bank assets previously frozen in the United States to the Swiss-based Fund for the Afghan People or Afghan Fund. The Fund is intended to protect macro financial stability on behalf of the Afghan people that could, in the long-term, include recapitalizing Afghanistan's central bank should the conditions materialize, keep Afghanistan current on debt payments to international financial institutions to preserve its eligibility for development assistance, and pay for critically needed imported goods.<sup>114</sup>



## COUNTERNARCOTICS

### Narcotics Ban Update

As of April, the Taliban's 2022 narcotics ban has been in effect for three years. Poppy cultivation levels are expected to remain historically low, though opium poppy continues to be cultivated in some areas and opiates (including dried opium paste, morphine, and heroin) continue to be produced and sold.<sup>115</sup> State said the Taliban continued to face challenges when "attempting to enforce their nationwide ban on narcotics, including: severe economic effects; the presence of opium stockpiles; the continued sale and trafficking of banned narcotics; farmer resistance to the ban in certain areas; a lack of Taliban-provided alternative livelihoods support to poppy farmers; and concerns over the ban's sustainability."<sup>116</sup> State told SIGAR that the price of opiates and methamphetamine continued to fall this quarter, in part fueled by market uncertainty in Iran.<sup>117</sup>

In March, State's Bureau of International Narcotics and Law Enforcement Affairs (INL) reported that neighboring countries and trafficking patterns confirm ongoing Afghan-origin narcotics trafficking, indicating both continued production and the presence of previously stored opium stockpiles. INL also noted that opium stockpiles "appear to have been large enough to insulate landed opium farmers in the south and southwest from the ban's initial economic effects."<sup>118</sup>

This quarter, the United Nations Office on Drugs and Crime (UNODC) released a stockpile estimate for opium in Afghanistan. According to UNODC, nearly 13,200 metric tons (MT) of poppy remained in Afghanistan by the end of 2022 that could last through 2026 based on historical patterns and consumption estimates.<sup>119</sup> SIGAR has previously reported on the implications of the Taliban's drug ban. For more information, see pages 13–28 of SIGAR's July 2024 Quarterly Report.

### Taliban Drug Seizures

This quarter, State told SIGAR that due to the pause in UNODC's Drugs Monitoring Platform, following President Trump's January 20, 2025, Executive Order, "Reevaluating and Realigning United States Foreign Aid," drugs seizure data is only available through January 28, 2025. During the January 1–28 period, UNODC reported at least two seizures of opium, totaling at least 10.1 kilograms.<sup>120</sup>

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# 3 SIGAR OVERSIGHT



## SIGAR OVERSIGHT CONTENTS

<b>Audits</b>	<b>43</b>
<b>Lessons Learned</b>	<b>50</b>
<b>Investigations</b>	<b>50</b>
<b>SIGAR Budget</b>	<b>52</b>
<b>SIGAR Staff</b>	<b>52</b>

**Photo on previous page**

Afghan women work in a UNDP-funded community kitchen. (Photo by UNDP Afghanistan)

## SIGAR OVERSIGHT ACTIVITIES

SIGAR issued nine products this quarter, including this quarterly report. SIGAR issued a performance audit examining State Department (State) and United States Agency for International Development (USAID) practices for engaging with public international organizations such as the United Nations to ensure money is not going to terrorist organizations. SIGAR issued a second performance audit reviewing how State's implementing partners' memorandums of understanding with Taliban-led ministries affect assistance delivery. SIGAR completed six financial audits of U.S.-funded projects in Afghanistan that identified \$207,951 in questioned costs as a result of internal-control deficiencies and noncompliance issues by U.S. government contractors. SIGAR has seven ongoing criminal investigations. SIGAR's work to date has identified approximately \$4.39 billion in savings to the U.S. taxpayer.

### PERFORMANCE AUDITS AND EVALUATIONS

SIGAR conducts performance and financial audits, and evaluations of programs and projects connected to U.S. assistance in Afghanistan. SIGAR has three ongoing performance audits and evaluations, and five ongoing financial audits, as shown in Appendix B of this report. In preparation for ceasing operations by September 30 of this year, no new audits or investigations will be initiated.

#### Performance Audit Reports

SIGAR issued two performance audits this quarter.

#### **Performance Audit 25-22-AR: Memorandums of Understanding (MOUs) with Taliban-Led Ministries: State Department's Implementing Partners' MOUs Have Had Mixed Effect on Assistance Delivery**

In 2022, the Taliban mandated that nongovernmental organizations (NGOs) operating in Afghanistan sign memorandums of understanding (MOUs) with relevant Afghan ministries as a condition for conducting their activities in the country. 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.

SIGAR reviewed 37 State implementing partners' programs and found that 16 implementing partners signed MOUs with Taliban-led governing



institutions for activities conducted from August 2021 through December 2023. The remaining 21 had completed program activities before an MOU was mandated or their activities were exempt. SIGAR 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.

SIGAR also found that State is not required to review the MOUs that 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) require State bureaus to track, review, or approve MOUs. However, the FAM, FAD, and 2 CFR Part 200 require that State be aware of its implementing partners' activities.

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

### **Performance Audit 25-16-AR: Public International Organizations in Afghanistan: State and USAID Agreements with PIOs Need Strengthening to Ensure U.S. Funds are Not Diverted to Terrorist Groups**

Since the Taliban's takeover, U.S. agencies have increasingly relied on public international organizations (PIOs) to implement activities intended to benefit the people of Afghanistan. The objectives of this audit were to (1) determine if the monitoring policies and practices that PIOs use in Afghanistan align with leading monitoring practices; (2) identify U.S. policies and guidance that may limit efforts to monitor U.S. assistance to the Afghan people; and (3) assess the extent to which State and USAID have procedures in place to help identify and prevent Taliban interference with and diversion of U.S. assistance. This report was part of a response to the House Foreign Affairs Committee Chairman's 2023 request to examine aid to Afghanistan since August 2021.

SIGAR found that from August 2021 through September 2023, State and USAID funded 86 agreements with 18 PIOs, with a total project cost of \$3.04 billion. SIGAR selected nine of the 18 PIOs through a sample to analyze the PIOs' monitoring practices. SIGAR found that these nine PIOs have policies that generally align with GAO's leading monitoring practices, however some PIO policies are missing key monitoring practices. SIGAR also found that State, USAID, and PIOs have requirements and procedures to identify and mitigate the risk of diversion, including the development of



risk assessments and diversion reporting requirements. For example, the Foreign Affairs Manual requires State bureaus to conduct terrorist financing risk assessments to determine the likelihood of providing material support or resources to terrorist or terrorist-affiliated groups.

SIGAR recommended that the Secretary of State:

1. Direct INL and PM/WRA to include terms and conditions in their agreements with PIOs that ensure the right of the department to conduct site visits or third-party monitoring.
2. Direct INL to develop a standard process for reviewing a PIO's financial and management procedures, prior to entering into an agreement, to ensure the PIO is capable of accounting for and safeguarding U.S. taxpayer funds.
3. Direct PRM to ensure that its pre-agreement risk assessments include all required risk categories outlined in the FAD for each PIO agreement.
4. Direct INL and PM/WRA to develop a standard process for requiring PIOs to report incidents or allegations of assistance diversion and interference, and include this process in the terms and conditions of their agreements with PIOs.

Additionally, SIGAR recommended that the Acting USAID Administrator:

5. Direct USAID/AFG to include terms and conditions in its agreements with PIOs that ensure its right to conduct site visits or third-party monitoring.
6. Direct USAID/AFG and the Bureau for Humanitarian Assistance to review updated Organizational Capacity Reviews for agreements with PIOs that are ongoing so that they can understand newly identified risks and ensure alignment with USAID's adaptive management guidance.
7. Direct USAID/AFG to develop a standard process for assessing the risks associated with projects prior to giving U.S. taxpayer funds to PIOs through "project contributions."
8. Direct USAID/AFG to ensure that all agreements include the diversion reporting clause in accordance with the ADS 308 project contribution template.

## Financial Audits

SIGAR launched its financial audit program in 2012, after Congress expressed concerns about oversight gaps and the growing backlog of incurred-cost audits for contracts and grants awarded in support of overseas contingency operations. SIGAR competitively selects independent accounting firms to conduct the financial audits and ensures that the audit work is performed in accordance with U.S. government auditing standards. Financial audits are coordinated with the federal inspector-general

**Questioned costs:** costs determined to be potentially unallowable. The two types of questioned costs are (1) ineligible costs (violation of a law, regulation, contract, grant, cooperative agreement, etc. or an unnecessary or unreasonable expenditure of funds); and (2) unsupported costs (those not supported by adequate documentation or proper approvals at the time of an audit).

**Questioned amounts:** the sum of potentially unallowable questioned costs and unpaid interest on advanced federal funds or other revenue amounts payable to the government.

TABLE S.1

SIGAR'S FINANCIAL AUDIT COVERAGE (\$ BILLIONS)	
292 completed audits	\$10.10
5 ongoing audits	0.02
<b>Total</b>	<b>\$10.12</b>

Note: Numbers have been rounded. Coverage includes auditable costs incurred by implementers through U.S.-funded Afghanistan reconstruction contracts, grants, and cooperative agreements.

Source: SIGAR Audits and Inspections Directorate, 4/3/2025.

community to maximize financial-audit coverage and avoid duplicative efforts.

SIGAR's financial audit program identifies **questioned costs** resulting from a contract or grant awardee's lack of, or failure to comply with, internal controls, or a failure to comply with applicable requirements. The results of SIGAR's financial audits, including any recommendations about questioned costs, are provided to the funding agencies to make final determinations on fund recovery. Since 2012, SIGAR's financial audits have identified more than \$540 million in questioned costs and \$366,718 in unpaid interest on advanced federal funds or other revenue amounts owed to the government.

This quarter, SIGAR completed six financial audits of U.S.-funded projects in support of the Afghan people. An additional five ongoing financial audits are reviewing \$22 million in auditable costs, as shown in Table S.1. A list of completed and ongoing financial audits can be found in Appendix B of this quarterly report.

SIGAR issues each financial audit report to the funding agency that made the award(s). The funding agency is responsible for making the final determination on **questioned amounts** identified in the report's audit findings. As of March 31, 2025, funding agencies had disallowed \$31.65 million in questioned amounts, which are thereby subject to collection. It takes time for funding agencies to carefully consider audit findings and recommendations. As a result, final disallowed-cost determinations remain to be made for 24 of SIGAR's issued financial audits. SIGAR's financial audits have also identified and reported 883 compliance findings and 954 internal-control findings to the auditees and funding agencies.

**Financial Audit Reports Issued**

The six financial audits completed this quarter identified \$207,951 in questioned costs as a result of internal-control deficiencies and noncompliance issues.

**Financial Audit 25-15-FA: Department of Defense's Afghan National Tracking System Support Program**

**Audit of Costs Incurred by Raytheon Blackbird Technologies Inc.**

On January 10, 2019, the Department of Defense Space and Naval Warfare Systems Center, later renamed Naval Information Warfare Systems Command Atlantic, awarded a five-year, \$4,795,447 delivery order to Raytheon Blackbird Technologies Inc. (RBT) to support the Afghan National Tracking System Support (ANTS) program. The program provided training and sustainment services to support fielded devices, such as data loggers and beacons in both vehicle and aviation platforms, network operations for the ANTS program and to transfer ANTS subject matter expertise to the Afghan National Defense and Security Forces and the Afghan Ministries of Defense and Interior. The delivery order was modified

11 times; the modifications increased the total funding to \$15,793,838. Due to the U.S. military withdrawal from Afghanistan in August 2021, the delivery order was terminated effective October 31, 2021.

SIGAR's financial audit, performed by Conrad LLP, reviewed [redacted] in costs charged to the delivery order from January 12, 2019, through October 31, 2021. Conrad identified three significant deficiencies in RBT's internal controls and three instances of noncompliance with the terms of the delivery order. Because of these issues, Conrad questioned \$57,876 in costs charged to the delivery order.

## **Financial Audit 25-17-FA: USAID's Afghanistan Monitoring, Evaluation, and Learning Activity**

### **Audit of Costs Incurred by Management Systems International Inc.**

On March 13, 2019, the USAID's Mission to Afghanistan awarded a \$39,848,003 cost-plus-fixed-fee contract to Management Systems International Inc. (MSI) in support of its Afghanistan Monitoring, Evaluation, and Learning Activity program. The contract's purpose was to ensure that USAID's development programs in Afghanistan achieve their intended results in an efficient and cost-effective manner. The contract's period of performance was from March 13, 2019, through March 12, 2024. USAID modified the contract 28 times, extending the period of performance through March 12, 2025, and increasing the total award amount to \$44,848,003.

SIGAR's financial audit, performed by Conrad, reviewed [redacted] in costs charged to the contract from April 2, 2022, through March 12, 2024. Conrad identified one significant deficiency in MSI's internal controls and one instance of noncompliance with the terms of the contract. Because of these issues, Conrad questioned \$22,762 in costs charged to the contract.

## **Financial Audit 25-18-FA: USAID's Global Health Supply Chain—Procurement and Supply Management Program**

### **Audit of Costs Incurred by Chemonics International Inc.**

On April 17, 2015, USAID's Bureau for Global Health awarded a five-year, \$2.49 billion task order to Chemonics International Inc. to support the Global Health Supply Chain—Procurement and Supply Management program. The task order supported its Population and Reproductive Health (PRH) activity by addressing the health commodity and health systems strengthening needs of USAID, other U.S. government agencies, and partner nongovernmental organizations. USAID modified the task order 43 times, extending the period of performance through November 28, 2024, and allocating \$5,000,000 to activities in Afghanistan.

SIGAR's financial audit, performed by Conrad, reviewed \$1,562,656 in revenues received and costs incurred under the task order from January 1, 2021, through September 30, 2023, in support of PRH activities in Afghanistan.

Conrad did not identify any material weakness or significant deficiencies in Chemonics' internal controls, or any instances of noncompliance with the terms of the award. Accordingly, no costs were questioned.

### **Financial Audit 25-19-FA: USAID's Reaching Impact, Saturation, and Epidemic Control Program**

#### **Audit of Costs Incurred by Jhpiego Corporation**

On March 22, 2019, USAID awarded a \$135,000,000 cooperative agreement to Jhpiego Corporation to support the Meeting Targets and Maintaining Epidemic Control Program. The agreement's purpose is to achieve and maintain epidemic control in supported countries by providing strategic technical assistance and direct service delivery to improve prevention, HIV case finding, and treatment programming. USAID modified the agreement 63 times, extending the period of performance from April 14, 2024, through December 30, 2025, and increasing the total award amount to \$391,000,000. Modification No. 12 revised the award to include COVID activities and incorporate the funded activities under the Reaching Impact, Saturation, and Epidemic Control (RISE) program.

SIGAR's financial audit, performed by Conrad, reviewed \$1,151,158 in costs charged to the agreement from April 15, 2019, through April 14, 2024, in support of RISE activities in Afghanistan. Conrad identified one significant deficiency in Jhpiego's internal controls and one instance of noncompliance with the terms of the agreement. Because of these issues, Conrad questioned \$1,226 in costs charged to the agreement.

### **Financial Audit 25-20-FA: USAID's Support to the President's Emergency Plan for AIDS Relief in Afghanistan**

#### **Audit of Costs Incurred by Chemonics International Inc.**

On April 17, 2015, USAID's Bureau for Global Health awarded a five-year, \$2.49 billion task order to Chemonics International Inc. to support the Global Health Supply Chain-Procurement and Supply Management program. The task order sought to advance the President's Emergency Plan for AIDS Relief (PEPFAR) by improving the availability of health commodities and providing technical assistance to meet PEPFAR's global procurement and supply chain needs. USAID modified the task order 112 times, extending the period of performance through November 28, 2023, and allocating \$5,000,000 to support PEPFAR activities in Afghanistan.

SIGAR's financial audit, performed by Conrad, reviewed \$4,038,500 in revenues received and costs incurred under the task order from January 1, 2021, through January 8, 2024, in support of PEPFAR activities in Afghanistan. Conrad identified one significant deficiency in Chemonics' internal controls and one instance of noncompliance with the terms of the award. Because of these issues, Conrad questioned \$126,187 in costs charged to the task order.

## **Financial Audit 25-21-FA: State's Afghan University Student Exchange Program**

### **Audit of Costs Incurred by American Councils for International Education**

On September 25, 2020, the State Department awarded a \$3,000,000 cooperative agreement to American Councils for International Education (ACIE) to support the Afghan University Student Exchange Program. The agreement sought to advance English language teaching skills for Afghan university students. The agreement's period of performance was from September 25, 2020, through October 31, 2023. State modified the agreement twice, extending the period of performance through March 31, 2024, but the total award amount did not change.

SIGAR's financial audit, performed by Crowe LLP, reviewed \$3,000,000 in costs charged to the agreement from September 25, 2020, through March 31, 2024. Crowe identified one deficiency in ACIE's internal controls and one instance of noncompliance with the terms of the agreement. Crowe did not identify any questioned costs.

## **Status of SIGAR Recommendations**

The Inspector General Act of 1978, as amended, requires SIGAR to report on the status of its recommendations. This quarter, SIGAR closed 20 recommendations contained in seven performance audit, inspection, and financial audit reports. From 2009 through March 2025, SIGAR issued 520 audits, alert letters, and inspection reports, and made 1473 recommendations to recover funds, improve agency oversight, and increase program effectiveness.

SIGAR has closed 1,371 of these recommendations, about 93%. Closing a recommendation generally indicates SIGAR's assessment that the audited agency either has implemented the recommendation or has otherwise appropriately addressed the issue. In some cases, where the agency has failed to act, SIGAR will close the recommendation as "Not Implemented;" SIGAR closed a total of 302 recommendations in this manner.

SIGAR is also required to report on any significant recommendations from prior reports on which corrective action has not been completed. SIGAR works with agencies to obtain the sufficient, relevant information necessary to resolve recommendations. If documentation is insufficient or does not meet the intent of a recommendation, it remains open. This process continues until SIGAR receives the information necessary to close the recommendation.

This quarter, SIGAR continued to monitor agency actions on 101 open recommendations. Of these recommendations, 17 have been open for more than 12 months because the agency involved has not yet produced a corrective-action plan that SIGAR believes would resolve the identified problem, or has otherwise failed to appropriately respond to the recommendation(s).

For a complete list of open recommendations, see [www.sigar.mil](http://www.sigar.mil).



## LESSONS LEARNED

SIGAR's Lessons Learned Program was created to identify and preserve lessons from the U.S. reconstruction experience in Afghanistan, and to make recommendations to Congress and executive branch agencies on ways to improve current and future efforts. SIGAR's lessons learned reports offer detailed and actionable recommendations to policymakers and respond to the needs of U.S. implementing agencies—both in terms of accurately capturing their past efforts and providing timely and actionable guidance for future efforts. To date, SIGAR's Lessons Learned Program has issued 19 reports, including three congressionally requested evaluations of the factors that led to collapse of the Afghan government and its security forces and a 13-report series of comprehensive lessons learned reports. These reports have identified over 220 specific findings and lessons and made over 163 recommendations.

### Ongoing Lessons Learned Program Work

SIGAR has one ongoing lessons learned project examining the challenges faced by donors, the UN, and NGOs in providing aid to vulnerable people in Taliban-controlled Afghanistan. The report will document how the United States and other donor countries, as well as multilateral organizations such as the UN and World Bank, respond to undemocratic regime changes in countries that receive significant aid. It will make recommendations about how donors, the UN, and NGOs can better understand and mitigate interference and diversion to make aid delivery more effective.

## INVESTIGATIONS

Following the U.S. withdrawal and the collapse of the Afghan government, SIGAR continues its current open investigations and criminal inquiries into corruption-related theft of U.S. taxpayer monies spent in and on Afghanistan. To date, SIGAR investigations have resulted in 169 criminal convictions. Criminal fines, restitutions, forfeitures, civil settlements, and U.S. government cost savings and recoveries total approximately \$1.67 billion. During the reporting period, no new cases were initiated. There are seven ongoing investigations.

### Edelman Case Update

This quarter, Douglas Edelman, a former defense contractor, rejected a U.S. government plea offer on charges of conspiring to defraud the United States, 15 counts of tax evasion, two counts of making false statements to the United States, and 12 counts of willfully violating his foreign bank account reporting obligations. The indictment against him, which was unsealed in July 2024, charged that Edelman and his wife carried out a decades-long scheme to defraud the United States and evade taxes on more

than \$350 million in income, largely made while Edelman was a defense contractor during the United States' military efforts in Afghanistan and the Middle East between 2003 and 2020. Edelman was arrested in Spain in July 2024 based on the U.S. criminal charges and was extradited to the United States in September.

Edelman, who has so far pleaded not guilty, faces up to 210 years in prison. He is confined to DC jail pending a plea or trial, which is scheduled for October 2025 in Washington, DC. A court-ordered case status hearing is scheduled for June 4, where the last rejected plea offer will go on record.

Four former employees and executives from Mina Corporation and Red Star Enterprises, the sister defense contractor companies Edelman allegedly had half ownership of, have pled guilty to federal tax evasion; an additional colleague at a spin-off company also pled guilty. Mina/Red Star received more than \$7 billion from Department of Defense contracts to provide jet fuel to U.S. troops in Afghanistan and the Middle East.

The Department of Justice (DOJ) tasked SIGAR and the IRS Criminal Investigation with investigating Douglas Edelman and his wife in September 2018. DOJ has described this case as “the biggest tax evasion case in DOJ history,” and have honored SIGAR special agents for their performance and significance in the overall success in the investigation.

## SIV Fraud Update

SIGAR continues to work with the Department of State Diplomatic Security Service, the Defense Criminal Investigative Service, and other U.S. entities in response to an influx of Special Immigrant Visa (SIV) fraud. Several hundred Afghans nationals are suspected of paying bribes to exceed \$150,000 to receive fraudulent SIV documents.

SIGAR previously led the investigation of Jeromy Pittmann, a U.S. Navy reserve commander from Florida, for his role in a years-long bribery scheme involving SIVs for Afghan nationals. Pittmann was convicted by a District of New Hampshire jury of conspiracy to commit bribery, bribery, making a materially false writing, and conspiring to commit money laundering. Pittmann's 30-month prison sentence was the first sentence for a defendant related to the Afghan Allies Protection Act. Two other defendants in this investigation were also convicted of SIV fraud, with one receiving a 46-month prison sentence.

## Vetting Partnership with the UN

SIGAR maintains a robust contractor vetting initiative with various UN agencies to address aid-related fraud, theft, and corruption in Afghanistan. SIGAR and UN agencies exchange information to detect and prevent fraudulent contracting activity and identify criminal individuals and entities. SIGAR and its UN partners have jointly vetted hundreds of individuals, companies, and nongovernmental organizations. This vetting

### SIGAR P1/P2 Referral Initiative Update

To date, SIGAR has referred 322 P1 and P2 applicants for resettlement in the United States. All P1 and P2 referrals were suspended by Presidential action the week of January 20, 2025.

partnership has resulted in financial savings of \$25 million to both the UN and the United States, as estimated by the United Nations Development Programme.

## **SIGAR Hotline**

The SIGAR Hotline received 13 complaints this quarter. In addition to working on new complaints, the Investigations Directorate referred two complaints to SIGAR's investigative partners. Consistent with Section 1229(o) of Pub. L. No. 110-181 (codified as amended at 5 U.S.C. § 415 note), SIGAR is not accepting new hotline communications.

To report waste, fraud, or abuse of funds appropriated or otherwise made available for the reconstruction of Afghanistan, please contact one of the following federal offices of inspector general: U.S. Department of State Office of Inspector General Hotline (web submission: <https://www.stateoig.gov/hotline>; phone: 1-800-409-9926) and U.S. Department of Defense Office of Inspector General Hotline (web submission: <https://www.dodig.mil/Components/Administrative-Investigations/DoD-Hotline/>; phone: 1-800-424-9098). To report any issue related to terrorism, please contact the Federal Bureau of Investigation (<https://www.fbi.gov/contact-us>).

## **SIGAR BUDGET**

SIGAR is currently funded by H.R. 1968, Full-Year Continuing Appropriations and Extensions Act, 2025 (Pub. L. No. 119-4), which was signed into law on March 15, 2025. The law provides up to \$24.8 million to support SIGAR's oversight activities, products, and operations.

## **SIGAR STAFF**

With 64 employees on board at the end of the quarter, SIGAR had 38 fewer staff members than reported in its last quarterly report to Congress.



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# 4 OVERSIGHT BY OTHER GOVERNMENT AGENCIES



# OVERSIGHT BY OTHER GOVERNMENT AGENCIES CONTENTS

<b>Completed Oversight Activities</b>	<b>57</b>
<b>Ongoing Oversight Activities</b>	<b>57</b>

OVERSIGHT BY OTHER GOVERNMENT AGENCIES

SIGAR’s enabling legislation requires it to keep the Secretaries of State and Defense fully informed about problems relating to the administration of Afghanistan reconstruction programs, and to submit a report to the Congress on SIGAR’s oversight work and on the status of the U.S. reconstruction effort no later than 30 days after the end of each fiscal quarter. The statute also instructs SIGAR to include, to the extent possible, relevant matters from the end of the quarter up to the submission date of its report.

Each quarter, SIGAR requests updates from other agencies on completed and ongoing oversight activities. This section compiles these updates. Copies of completed reports are posted on the agencies’ respective public websites.

The descriptions appear as submitted, with minor changes to maintain consistency with other sections of this report: acronyms and abbreviations in place of full organizational names; standardized capitalization, punctuation, and preferred spellings; and third-person instead of first-person voice.

These agencies perform oversight activities related to Afghanistan and provide results to SIGAR:

- Department of Defense Office of Inspector General (DOD OIG)
- Department of State Office of Inspector General (State OIG)
- Government Accountability Office (GAO)
- United States Agency for International Development Office of Inspector General (USAID OIG)

COMPLETED OVERSIGHT ACTIVITIES

There were no completed oversight activities related to Afghanistan this quarter.

ONGOING OVERSIGHT ACTIVITIES

This quarter, participating agencies reported one ongoing oversight activity related to Afghanistan, which is listed in Table O.1 and described in the following section.

TABLE O.1

ONGOING OVERSIGHT ACTIVITIES OF OTHER U.S. AGENCIES, AS OF MARCH 31, 2025			
Agency	Project Number	Date Initiated	Report Title
USAID OIG	551F0123	4/21/2023	Audit of USAID’s Efforts to Safeguard Implementers and Activities in Afghanistan

Source: USAID OIG, response to SIGAR data call, 4/7/2025.

## **U.S. Agency for International Development Office of Inspector General**

USAID OIG had one ongoing performance audit this quarter related to Afghanistan.

### **Audit of USAID's Efforts to Safeguard Implementers and Activities in Afghanistan**

The audit will determine USAID's oversight of implementer efforts to mitigate both security and safety risks and Taliban interference in activities.





سړ مفتش ویژه برای بازسازی افغانستان

افغانستان د پیاوړتیا د څانګې ستر مفتش اداره

Ministry of Economy and Finance



## APPENDICES CONTENTS

<b>Appendix A</b>	<b>62</b>
<b>Appendix B</b>	<b>82</b>

### **The Official Seal of SIGAR**

SIGAR's official seal reflects the coordinated efforts of the United States and the former internationally recognized government of Afghanistan to provide accountability and oversight of reconstruction activities. The phrases in Dari (top) and Pashto (bottom) on the seal are translations of SIGAR's name.

# APPENDICES



APPENDIX A - STATUS OF FUNDS

**ASFF:** Afghanistan Security Forces Fund  
**ESF:** Economic Support Fund  
**IDA:** International Disaster Assistance  
**INCLE:** International Narcotics Control and Law Enforcement  
**MRA:** Migration and Refugee Assistance  
**NADR:** Non-Proliferation, Antiterrorism, Demining, and Related Programs

Status of Funds changed its reporting framework in FY 2023 to focus primarily on U.S. funds appropriated, obligated, and disbursed (for purposes defined by SIGAR’s statutory oversight mandate) in the period following the August 2021 U.S. withdrawal from Afghanistan. However, U.S. funds appropriated and obligated prior to that date continued to play a significant role in Afghanistan programming and in the closing of contracts that were obligated for Afghanistan reconstruction. These activities and their associated sources of funding, whether by appropriation before or after August 2021, are examined through expanded coverage of the Afghanistan Funding Pipeline and the Six Largest Active Accounts in the sections that follow.

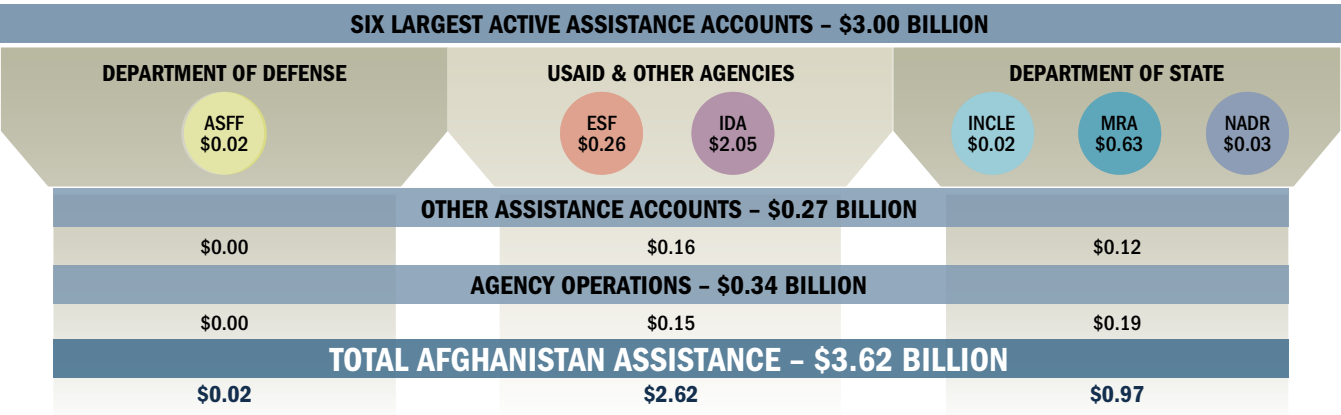
APPROPRIATED FUNDS

U.S. appropriations following the U.S. withdrawal from Afghanistan, for the FY 2022 to FY 2025 period ending March 31, 2025, are presented in Figure F.1.

- Total appropriations reached \$3.62 billion.
- The six largest assistance accounts comprised \$3.00 billion of the total.
- International Disaster Assistance (IDA) and Migration and Refugee Assistance (MRA), the two humanitarian assistance accounts, accounted for more than \$2.68 billion, or 74%, of the total amount.
- In the current quarter, Congress rescinded \$80.00 million of a \$100.00 million FY 2022 appropriation for the Afghanistan Security Forces Fund (ASFF).<sup>1</sup>
- In addition to the six largest accounts, appropriations of \$615.57 million were made to another 10 accounts.

FIGURE F.1

U.S. APPROPRIATIONS SUPPORTING AFGHANISTAN ASSISTANCE, FY 2022 TO MARCH 31, 2025 (\$ BILLIONS)



Note: Numbers have been rounded. Details of accounts are presented in Table F.10, U.S. Appropriations Made Available for Afghanistan Reconstruction Pre- and Post-Withdrawal Assistance, as of March 31, 2025.

## CIVILIAN SECTOR DISBURSED FUNDS

U.S. funds disbursed from civilian sector assistance accounts since the U.S. withdrawal from Afghanistan are presented in Table F.1.

- Total disbursements for the FY 2022 to FY 2025 period ending March 31, 2025, were nearly \$3.83 billion, exceeding total appropriations of \$3.62 billion by nearly \$216.72 million. Disbursements post-withdrawal include funding from appropriations made prior to August 2021.
- Disbursements from the Economic Support Fund (ESF) of nearly \$930.32 million exceeded appropriations of \$262.88 million by more than \$667.44 million.
- The two humanitarian assistance accounts, IDA and MRA, accounted for more than \$2.50 billion, or 65%, of total post-withdrawal disbursements.
- The five largest civilian sector assistance accounts—ESF, IDA, INCLE, MRA, and NADR—have all made contributions to UN agencies, the UN Assistance Mission in Afghanistan (UNAMA), and the Afghanistan Resilience Trust Fund (ARTF). Disbursements to these multilateral institutions of nearly \$2.50 billion represent more than 65% of total post-withdrawal disbursements. U.S. government funding to these multilateral institutions is examined in more detail in Table F.9, U.S. Contributions to UN Agencies, UNAMA, and ARTF on page 76.

TABLE F.1

<b>CIVILIAN SECTOR ACCOUNT DISBURSEMENTS</b> <b>OCTOBER 1, 2021, TO MARCH 31, 2025</b> (\$ MILLIONS)					
<b>Civilian Sector Assistance Accounts</b>	<b>Disbursements</b>				
	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>Total</b>
Economic Support Fund (ESF)	\$421.47	\$289.06	\$152.39	\$67.40	\$930.32
International Disaster Assistance (IDA)	408.25	786.07	422.24	194.50	1,811.06
International Narcotics Control & Law Enforcement (INCLE)	109.35	10.42	28.55	0.75	149.33
Migration and Refugee Assistance (MRA)	228.40	249.45	120.60	92.79	691.24
All Other Accounts	72.98	75.79	75.01	27.25	251.02
<b>Total</b>	<b>\$1,240.45</b>	<b>\$1,410.78</b>	<b>\$798.78</b>	<b>\$382.69</b>	<b>\$3,832.97</b>
<b>Disbursements to UN Agencies, UNAMA, and ARTF</b>	<b>\$787.58</b>	<b>\$968.87</b>	<b>\$463.89</b>	<b>\$281.71</b>	<b>\$2,502.06</b>
<b>Percent of Total Disbursements</b>	<b>63.5%</b>	<b>68.7%</b>	<b>58.1%</b>	<b>73.6%</b>	<b>65.3%</b>

Note: Numbers have been rounded. All Other Accounts consists of CIO, USAGM, GHP, NADR, ECE, HRDF, and several other accounts without active programming but with minor disbursements in the FY 2022–FY 2025 period. The timing and amount of disbursements were estimated for several of these accounts. State did not provide FY21Q4 data for the INCLE and MRA accounts, and consequently their FY 2022 disbursements cover the 7/1/2021 to 9/30/2022 period. See Table F.9, U.S. Contributions to UN Agencies, UNAMA and ARTF, for reporting on disbursements from ESF, IDA, INCLE, MRA, GHP, NADR, and CIO, to these entities.

Source: SIGAR analysis of Development and Humanitarian accounts in the SIGAR Quarterly Report to the United States Congress, 4/30/2025, 10/30/2024, 10/30/2023, 10/30/2022, and 10/30/2021.

## AFGHAN FUNDING PIPELINE

This quarter, the United States terminated most aid to Afghanistan following a broad review of U.S.-funded foreign assistance programs. The review and terminations responded to President Donald J. Trump's January 20, 2025,



# APPENDICES

**Appropriated Funds:** Funding made available for designated purposes.

**Obligated Funds:** Funds that are committed for a specific purpose.

**Funds Appropriated, Not Yet**

**Obligated:** Funding that has been made available but has not yet been obligated.

**Unliquidated Obligations:** Obligated funds that have not yet been disbursed.

**Funds Remaining:** The sum of appropriated funds, not yet obligated, and unliquidated obligations.

**Subobligated:** A portion of committed funds obligated to a secondary awardee.

**Unsubobligated:** Funds that have been committed and earmarked for subobligation but have not yet been subobligated.

**Deobligate:** Downward adjustment to an unliquidated obligation balance.

Executive Order 14169, “Reevaluating and Realigning United States Foreign Aid,” which paused new obligations and disbursements of U.S. foreign aid for 90 days.<sup>2</sup>

To implement the executive order, Secretary of State Marco Rubio paused all new obligations of foreign assistance programs funded by the State Department (State) and the United States Agency for International Development (USAID) on January 24, 2025.<sup>3</sup> On January 28, Secretary Rubio issued waivers to existing assistance programs that provide lifesaving medicine, medical services, food, and subsistence assistance, exempting them from the foreign assistance pause.<sup>4</sup> On March 24, USAID notified Congress that its review of active foreign assistance programs resulted in the termination of 5,341 awards.<sup>5</sup> On April 8, State Department spokesperson Tammy Bruce confirmed that previously exempt emergency food assistance to Afghanistan was terminated.<sup>6</sup> As of the date of this report, the State and USAID bureaus providing award status updates indicated that all but two have been terminated. The status of several INCLE awards of less than \$1.00 million is not yet publicly available. SIGAR relied on data call responses and other communications with State and USAID to identify terminated awards with unliquidated balances. These awards are detailed in Table F.11 on pages 79–80.

Table F.2 on the next page shows appropriated funds remaining in the current quarter for the six largest active accounts. The first column, “Funds Appropriated, Not Yet Obligated,” identifies \$228.95 million in FY 2020–2025 unobligated appropriations, as of March 31, 2025. The second column, “Unliquidated Obligations on Active Awards” identifies \$8.06 million in FY 2014–2025 unliquidated obligations on active awards, as of March 31, 2025. The third column, “Unliquidated Obligations on Terminated Awards” identifies \$671.68 million in unliquidated obligations on terminated, inactive, and expired awards. This column includes terminations occurring through April 30, 2025. Terminated balances are available for award closeout costs or deobligation. The fourth column, “Other Unliquidated Funds,” includes balances from legacy obligations with the former Afghan government (described below), and program support. The rules governing the six accounts’ periods of availability for obligation and disbursement are set forth in the Note to Table F.2. The sum of these columns comprise total “Funds Remaining” of nearly \$994.79 million, as of March 31, 2025.

Unliquidated Obligations are comprised of three subcomponents, as follows:

- **Active Projects:** ESF has two active projects with \$7.19 million in unliquidated obligations. INCLE had less than \$1.00 million in unliquidated obligations on two projects that INL indicated are under agency review.
- **Terminated Awards:** The six largest assistance accounts held more than \$671.68 million in unliquidated obligations on terminated, inactive, and expired awards. From December 31, 2024, through April 30, 2025, USAID and State terminated 58 ESF, IDA, MRA, and NADR active



# APPENDICES

awards with unliquidated obligations of \$505.97 million. Terminated awards are shown in Table F.11 on pages 79–80.

- **Unsubobligated Legacy Bilateral Balances:** These funds represent FY 2014–2019 unsubobligated balances of USAID legacy bilateral obligations with the former Afghan government. After the U.S. withdrawal, USAID used these balances to incrementally fund existing awards or to subobligate new awards. In upcoming quarters, the remaining balance of \$75.02 million, will be used for close-out costs of terminated activities. And the final remaining balance will be deobligated.<sup>7</sup>

The components of funds remaining for each of the six largest active accounts are examined in Table F.3 through Table F.8 on the following pages.

TABLE F.2

## APPROPRIATED FUNDS REMAINING SIX LARGEST ACTIVE ACCOUNTS MARCH 31, 2025 (\$ MILLIONS)

Six Largest Active Accounts	Funds Appropriated, Not Yet Obligated	Unliquidated Obligations on Active Projects	Unliquidated Obligations on Projects Terminated Prior to April 30, 2025	Other Unliquidated Funds	Funds Remaining
Afghanistan Security Forces Fund (ASFF)	\$4.85	\$-	\$123.83	\$-	\$128.68
Economic Support Fund (ESF)	42.37	7.19	186.83	85.90	322.29
International Narcotics Control and Law Enforcement (INCLE)	4.10	0.87	1.10	0.31	6.39
International Disaster Assistance (IDA)	172.52	-	289.89*	-	462.41
Migration and Refugee Assistance (MRA)	-	-	65.71**	-	65.71
Non-Proliferation, Antiterrorism, Demining, and Related Programs (NADR)	5.00	-	4.32	-	9.32
<b>Total</b>	<b>\$228.85</b>	<b>\$8.06</b>	<b>\$671.68</b>	<b>\$86.21</b>	<b>\$994.79</b>

Note: Numbers have been rounded. \*IDA terminated total includes \$181.06 million of unliquidated obligations on projects that were terminated in April 2025. \*\*MRA terminated total includes \$30.37 million of unliquidated obligations on awards that were terminated on April 5, 2025. Funds remaining is comprised of (1) Unobligated funds appropriated or otherwise made available for Afghanistan reconstruction, as defined in Pub. L. No. 110–181 (as amended); (2) Active projects with unliquidated obligations; (3) Terminated projects with unliquidated obligations; and (4) Other Unliquidated Funds—includes program support and balances from legacy obligations made to the former Afghan government. The ASFF FY 2022 appropriation is available for obligation through FY 2025; the ESF, INCLE, MRA, and NADR appropriations are available for obligation for two years with ESF and INCLE availability extendable up to six years. IDA appropriations are available until expended. After the period of availability for obligation has ended funds are available for disbursement for an additional five years. Please see Table F.3 through Table F.8 on pages 66–73 for additional details.

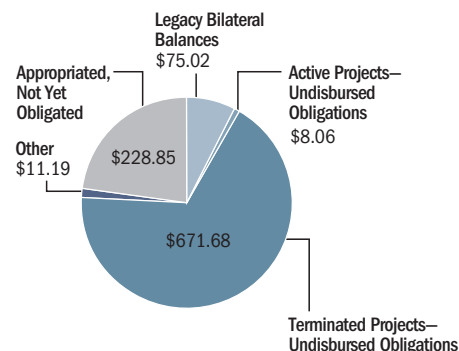
## AFGHANISTAN SECURITY FORCES FUND

Congress created the Afghanistan Security Forces Fund (ASFF) to provide the former Afghan National Defense and Security Forces (ANDSF) with equipment, supplies, services, training, and funding for salaries, as well as facility and infrastructure repair, renovation, and construction. DOD ceased support of the ANDSF and began closing ASFF contracts following the Taliban takeover in August 2021.

FIGURE F.2

## FUNDS REMAINING BY FUNDING SEGMENT, SIX LARGEST ACTIVE ACCOUNTS, AS OF MARCH 31, 2025 (\$ MILLIONS)

Total Funds Remaining: \$994.79 Million



Note: Numbers have been rounded. Terminated Projects includes inactive, expired, and terminated awards.

Source: See Table F.3 through Table F.8 on pages 66–73 for additional details of ASFF, ESF, INCLE, IDA, MRA, and NADR funds remaining for possible disbursement and for the sources of this information.

**DOD IG Audit of the DOD's Financial Management of the Afghanistan Security Forces Fund**

A 2023 DOD IG audit of DOD's financial management of ASFF found that DOD improperly recorded \$4.10 billion appropriated to the ASFF account as spent when ASFF funds were instead transferred to the Foreign Military Sales (FMS) Trust Fund. DOD IG recommended that the Defense Security Cooperation Agency (DSCA) and OUSD/Comptroller assist SIGAR in reporting restated ASFF obligated and disbursed balances.

Nearly two years have passed since this DOD IG audit was issued. On April 21, 2025, DOD IG reported to SIGAR that DOD has still not addressed the IG's recommendations. ASFF obligations and disbursements remain unreconciled, and the DOD-provided ASFF financial records that SIGAR has relied on since 2008 are likely significantly misstated.

Source: DOD IG, Audit of the DoD's Financial Management of the Afghanistan Security Forces Fund (DODIG-2023-082), 6/9/2023, <https://www.dodig.mil/reports>; DOD IG, email correspondence, 4/21/2025.

Congress and DOD have taken a series of steps to rescind and reallocate ASFF funds no longer required to support the former ANDSF. DOD reprogrammed nearly \$1.46 billion from its ASFF FY 2020 and FY 2021 accounts in FY21Q4 and rescinded \$700 million from its ASFF FY 2021 account in FY22Q3 as mandated under the Consolidated Appropriations Act, 2022.<sup>8</sup> The Continuing Appropriations and Ukraine Supplemental Appropriations Act, 2023, enacted September 30, 2022, mandated an additional rescission of ASFF FY 2021 appropriations of \$100.00 million, and at the same time appropriated \$100.00 million to ASFF for obligation in the FY 2022 to FY 2025 period to facilitate ASFF contract close-out activities.<sup>9</sup> The Full-Year Continuing Appropriations and Extensions Act, 2025, enacted March 15, 2025, rescinded \$80.00 million of these funds.<sup>10</sup> There were no ASFF appropriations from FY 2023 through the period ending March 31, 2025.<sup>11</sup>

DOD managed an ASFF funding pipeline of \$128.68 million as of March 31, 2025, consisting of \$4.85 million in FY 2022 appropriations that remained available for obligation, and \$123.83 million in FY 2018–2022 unliquidated obligations, as shown in Table F.3.

TABLE F.3

AFGHANISTAN SECURITY FORCES FUND FUNDS REMAINING MARCH 31, 2025 (\$ MILLIONS)	
Fund Status and Contract Details	Funds Remaining
<b>Funds Appropriated, Not Yet Obligated</b>	
ASFF FY 2022–2025 Appropriation for Contract Close-Out	\$4.85
<b>Funds Obligated, Not Yet Disbursed</b>	
<b>Terminated Contracts, Balances Reserved for Close-Out</b>	
Air Force (A-29, C-130, PC-12 & C-208 Airframes & Munitions)	54.60
Army (UH-60 Airframe, Ammunition, and Other)	17.79
Navy (Joint Warfare Center and Other)	0.50
Contracts Obligated by CSTC-A and DSCMO-A	50.94
<b>Total Unliquidated Obligations</b>	<b>123.83</b>
<b>Total ASFF Funds Remaining</b>	<b>\$128.68</b>

Note: Numbers may not add due to rounding. Details of Funds Obligated, Not Disbursed are presented in Table A.4, Summary Status of ASFF Obligated Contracts on page 13.

Source: DOD/OUSD-P response to SIGAR data call, 4/15/2025; DOD/DFAS, AR(M) 1002 Appropriation Status by FY Program and Subaccounts (Cumulative) March 2025 Certified, at [www.dfas.mil/dodbudgetaccountreports/](http://www.dfas.mil/dodbudgetaccountreports/) accessed on 4/18/2025; Full-Year Continuing Appropriations and Extensions Act, 2025, Pub. L. No. 119-4, Section 1416, 3/15/2025.

**ECONOMIC SUPPORT FUND**

This quarter, USAID terminated all but two Economic Support Fund (ESF) Afghanistan awards.<sup>12</sup> Terminated awards spanned the agriculture, civil society, economic growth, education, governance, and health sectors.

ESF programs are intended to advance U.S. interests by helping countries meet short- and long-term political, economic, development, and security needs. In Afghanistan, ESF provided humanitarian and non-humanitarian

assistance to vulnerable populations. Humanitarian assistance included health, food security, education, and livelihoods programming. Non-humanitarian assistance aimed to help Afghans navigate political and economic challenges through democracy, human rights, and governance programming.<sup>13</sup>

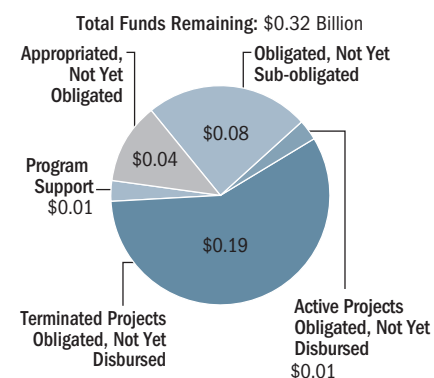
In FY 2024 ESF was allocated \$45.00 million for Afghanistan through the Section 653(a) allocation process.<sup>14</sup> However, USAID reported that as of March 31, 2025, the funds had not yet been made available for obligation.<sup>15</sup> Additionally, it is unclear whether Executive Order 14169 will impact the availability of these funds. The FY 2024 allocation follows Section 653(a) allocations for Afghanistan of \$95.00 million in FY 2023, \$122.88 million in FY 2022,<sup>16</sup> and an additional allocation of \$99.50 million of ESF FY 2021 funds received in FY 2022.<sup>17</sup> USAID implemented rescissions of more than \$855.64 million in the Consolidated Appropriations Act, 2022, by rescinding FY 2017, FY 2018, FY 2019, FY 2020, and FY 2021 ESF balances in FY22Q4. USAID also transferred \$25.00 million in FY 2020 and FY 2021 ESF balances to State in FY22Q4.<sup>18</sup>

USAID managed an ESF funding pipeline of \$322.29 million, as of March 31, 2025, consisting of \$42.37 million in FY 2024 unobligated appropriations and \$279.91 million in unliquidated obligations.<sup>19</sup> As shown in Table F.4 on the following page, there were three major components of ESF funds obligated but not yet disbursed:

- **Active Projects:** Unliquidated obligations on two active projects accounted for \$7.19 million of total funds remaining.
- **Terminated Awards:** In the current quarter, USAID terminated 17 previously active awards with unliquidated obligations of \$161.54 million. As of March 31, 2025, unliquidated obligations on all terminated awards and program support totaled \$197.71 million.
- **Unsubobligated Legacy Bilateral Balances:** These funds represent the FY 2014–2019 unsubobligated balance of USAID legacy bilateral obligations with the former Afghan government. After the withdrawal, USAID subobligated these funds into new and existing awards. In upcoming quarters, the remaining \$75.02 million, will be used for close-out costs of recently terminated activities, and the final remaining balance will be deobligated.<sup>20</sup>

FIGURE F.3

FUNDS REMAINING BY FUNDING SEGMENT, ECONOMIC SUPPORT FUND, AS OF MARCH 31, 2025 (\$ BILLIONS)



Note: Numbers have been rounded.

Source: See page 68 for additional information and sources of information.

# APPENDICES

TABLE F.4

ECONOMIC SUPPORT FUND FUNDS REMAINING MARCH 31, 2025 (\$ MILLIONS)			
Fund Status and Project Details	Sector	Implementing Partners	Funds Remaining
<b>Funds Appropriated, Not Yet Obligated</b>			
Unobligated ESF FY 2024 Section 653(a) Allocation for Afghanistan*			\$42.37
<b>Funds Obligated, Not Yet Disbursed</b>			
<b>Active Awards</b>			
Supporting Student Success in Afghanistan (SSSA)	Education	Afghan NP	7.19
Promote Scholarship Endowment	Education	U.S. Nonprofit	0.00
Total Active Awards			7.19
<b>Terminated Awards</b>			
Power Sector (8 Projects)	Power	7 IPs	17.78
Other Sectors (53 Projects)	Various	29 IPs	169.04
Program Support and Other Allocable to Terminated Awards	Various	Various	10.88
Total Terminated Awards			197.71
<b>Bilateral Unsubobligated Balances</b>			
Bilateral Obligations of ESF FY 2014–19 Not Yet Subobligated			75.02
<b>Total Unliquidated Obligations</b>			279.91
<b>Total ESF Funds Remaining</b>			<b>\$322.29</b>

Note: Numbers may not add due to rounding. \*ESF was allocated \$45.00 million in the FY2024 Section 653(a) process, however, the allocation has not yet been made available for obligation. The acronym “NP” is used for Nonprofit, and “IP” for Implementing Partner.

Source: USAID/Mission, response to SIGAR data call, 4/21/2025, 4/15/2025; State/F, response to SIGAR data call, 1/10/2025.

## INTERNATIONAL DISASTER ASSISTANCE

This quarter, USAID’s Bureau for Humanitarian Assistance (BHA) terminated International Disaster Assistance (IDA) programming for Afghanistan. From December 31, 2024, through April 30, 2025, 17 previously active awards with \$284.23 million in unliquidated obligations were terminated. Terminated awards supported livelihoods, health, gender-based protection, and emergency food assistance programs. Program implementers included eight nonprofit partners and eight UN organizations, with the World Food Programme and the International Organization for Migration holding more than 50% of total unliquidated obligations.

The IDA account has been the largest recipient of U.S. government funding for Afghanistan assistance since the Taliban takeover in August 2021.<sup>21</sup> USAID BHA administered IDA funds and was responsible for leading and coordinating the U.S. government’s response to disasters overseas and obligating funding for emergency food assistance projects. BHA worked closely with international partners such as the United Nations Children’s Fund (UNICEF), the UN’s World Food Programme (WFP), and the UN’s

World Health Organization (WHO) to deliver goods and services to assist conflict- and disaster-affected populations in Afghanistan.<sup>22</sup>

BHA managed an IDA funding pipeline of \$462.41 million as of March 31, 2025, consisting of \$172.52 million in FY 2025 IDA allocations not yet obligated, and \$289.89 million in FY 2022–2025 appropriations that had been obligated and remained available for disbursement. There were two components of funds obligated but not yet disbursed:

- **Active Awards – Terminated April 5, 2025:** BHA had unliquidated obligations of \$181.01 million in IDA funds on eight active projects as described in Table F.5. On April 5, 2025, these awards were terminated.
- **Terminated, Inactive, and Expired Awards:** Nine awards that were active in the prior quarter were terminated in the current quarter. These awards had \$103.22 million in unliquidated obligations. There were 18 other inactive and expired awards that made up the balance of \$5.66 million.

TABLE F.5

INTERNATIONAL DISASTER ASSISTANCE FUNDS REMAINING MARCH 31, 2025 (\$ MILLIONS)			
Fund Status and Project Details	Sector	Implementing Partners	Funds Remaining
<b>Allocated Funds, Not Yet Obligated</b>			
FY 2025 IDA Allocation for Afghanistan Not Obligated			\$172.52
<b>Funds Obligated, Not Yet Disbursed</b>			
<b>Active Awards—Terminated in April 2025</b>			
Emergency Food and Nutrition Assistance and Air Services	Food Assistance	WFP	80.10
Project Name Withheld at Request of USAID	Multisector	U.S. Nonprofit	25.86
Essential Protection, Nutrition, and Health Activities	Non-Food Assist.	UNFPA	24.00
Project Name Withheld at Request of USAID	Multisector	U.S. Nonprofit	14.41
Project Name Withheld at Request of USAID	Multisector	Foreign NP	13.79
Project Name Withheld at Request of USAID	Multisector	U.S. Nonprofit	11.67
Project Name Withheld at Request of USAID	Multisector	Foreign NP	10.78
All Other	Various	U.S. Nonprofit	0.40
Total Active			181.01
<b>Terminated, Inactive, and Expired Awards</b>			
9 Awards Terminated in the Current Quarter	Multisector	7 PIOs, 2 IPs	103.22
18 Inactive and Expired Projects and Activities	Multisector	WHO	5.66
Total Terminated, Inactive, and Expired			108.88
<b>Total Unliquidated Obligations</b>			<b>289.89</b>
<b>Total IDA Funds Remaining</b>			<b>\$462.41</b>

Note: Numbers may not add due to rounding. As of April 23, 2025, all IDA projects were terminated. At December 31, 2024, BHA reported they were managing 27 active projects with unliquidated obligations. Eighteen of these were terminated in the current quarter, and the other nine were terminated in April 2025. The acronym “PIO” is used for Public International Organization, “IP” for Implementing Partner, and “NP” for Nonprofit.

Source: USAID/BHA, response to SIGAR data call, 1/14/2025, 4/23/2025; USAID/Mission, response to SIGAR data call, 1/14/2025, 4/15/2025.



## INTERNATIONAL NARCOTICS CONTROL AND LAW ENFORCEMENT

The Department of State's Bureau of International Narcotics and Law Enforcement Affairs (INL) manages the International Narcotics Control and Law Enforcement (INCLE) account. The INCLE account funds efforts to advance the rule of law and reduce narcotics production and trafficking. In Afghanistan, INCLE programs combated substance abuse through drug treatment and prevention efforts and provided farmers with high-value alternatives to poppy cultivation.<sup>23</sup>

INL did not report on the status of their obligations in Afghanistan this quarter. State told SIGAR that due to their internal deliberative processes related to the recent executive orders, INL would not be able to address any process, programmatic, or impact questions related to their programs.<sup>24</sup> At the end of the prior quarter, INL managed two active counternarcotics programs in Afghanistan. As of March 31, 2025, these programs had unliquidated obligations of less than \$1.00 million.

Following the collapse of the former Afghan government in August 2021, State de-allotted nearly \$93.03 million in INCLE FY 2016 and FY 2020 balances in FY21Q4, de-allotted nearly \$84.95 million in INCLE FY 2017, FY 2018, and FY 2021 balances in FY22Q2, and de-allotted more than \$186.43 million in INCLE FY 2017, FY 2018, FY 2019, and FY 2021 balances in FY22Q3. A portion of these de-allotments were applied to the \$105.00 million rescission of INCLE funds mandated in Pub. L. No. 117-103. In FY 2022, \$37.12 million of these de-allotments were re-allotted and reclassified as INCLE FY 2017–2022 and FY 2018–2023, and, in FY 2024, \$8.90 million was re-allotted and reclassified as FY 2019–2024 funds.

The FY 2024 Section 653(a) process resulted in \$3.00 million in FY 2024 INCLE funds allocated to Afghanistan, which is the same amount allocated in FY 2023 and half of the \$6.00 million allocated in FY 2022.<sup>25</sup> However, INL reported the funds had not yet been made available for obligation.<sup>26</sup> Additionally, it is unclear whether Executive Order 14169 will impact the availability of these funds.

INL managed an INCLE funding pipeline of \$6.39 million as of March 31, 2025, consisting of \$4.10 million in FY 2024 INCLE unobligated appropriations, and \$2.28 million in FY 2017–2024 unliquidated obligations.<sup>27</sup>

As described in Table F.6 on the next page, there were two components of funds obligated but not yet disbursed:

- **Active Projects—Under Agency Review:** Unliquidated obligations on INL's two active awards totaled \$0.87 million.
- **Inactive Award and Program Support—Under Agency Review:** Unliquidated obligations on INCLE's one inactive award and related program support totaled \$1.10 million, and \$0.31 million, respectively. INL indicated these amounts were also under review.

TABLE F.6

<b>INTERNATIONAL NARCOTICS CONTROL AND LAW ENFORCEMENT FUNDS REMAINING MARCH 31, 2025</b> (\$ MILLIONS)			
<b>Fund Status and Project Details</b>	<b>Sector</b>	<b>Implementing Partners</b>	<b>Funds Remaining</b>
<b>Funds Appropriated, Not Yet Obligated</b>			
Unobligated INCLE FY 2024 allotment and Section 653(a) Allocation for Afghanistan*			\$4.10
<b>Funds Obligated, Not Yet Disbursed</b>			
<b>Active Awards—Under Agency Review</b>			
Counternarcotics Public Information	Counternarcotics	USAGM (IAA)	0.87
Assistance to Drug Treatment Centers	Counternarcotics	Colombo Plan	0.00
Total Active			0.87
<b>Inactive Award and Program Support—Under Agency Review</b>			
Flexible Implementation and Assessment Team (FIAT) II	M&E	U.S. for Profit	1.10
Administrative Support	Various		0.31
Total Inactive and Program Support			1.41
<b>Total Unliquidated Obligations</b>			<b>2.28</b>
<b>Total INCLE Funds Remaining</b>			<b>\$6.39</b>

Note: Numbers may not add due to rounding. \*INCLE was allocated \$3.00 million in the FY2024 Section 653(a) process, however, the allocation has not yet been made available for obligations. The acronym "IAA" is used for Inter-Agency Agreement.

Source: State/INL, response to SIGAR data call, 4/2/2025; State/F, response to SIGAR data call, 1/10/2025.

## MIGRATION AND REFUGEE ASSISTANCE

As a result of actions taken in response to President Trump's executive order, all awards from the Migration and Refugee Assistance (MRA) account were terminated. The Department of State's Bureau of Population, Refugees, and Migration (PRM) terminated 13 projects this quarter,<sup>28</sup> and another six were terminated on April 5, 2025.<sup>29</sup>

PRM administers the MRA account. In Afghanistan, MRA supported the work of the UN High Commissioner for Refugees (UNHCR), other international organizations, and various nongovernmental organizations (NGOs) to assist Afghan refugees throughout the region and upon their return to Afghanistan.<sup>30</sup>

PRM allocated \$406.35 million in FY 2022 funds to MRA for Afghan refugees, internally displaced persons, and returnees; \$12.97 million in FY 2023; and \$206.06 million in FY 2024, as shown in Table F.10. As of March 31, 2025, there were no FY 2025 MRA allocations. PRM disbursed \$228.40 million in FY 2022 MRA funds; \$249.45 million in FY 2023; \$120.60 million in FY 2024; and \$92.79 million in FY 2025, as shown in Table F.1.<sup>31</sup>

# APPENDICES

In total, MRA received \$625.38 million in allocations from FY 2022 through March 31, 2025. Of that amount, \$65.71 million remained in the pipeline, as of March 31, 2025. As shown in Table F.7, there were two components of funds obligated but not yet disbursed:

- **Active Projects—Terminated April 5, 2025:** There were six active projects that were terminated on April 5, 2025. Unliquidated obligations on these projects totaled \$30.37 million.
- **Terminated Projects:** There were 52 terminated projects with unliquidated obligations of \$35.34 million. Of these projects, 13 were terminated in the current quarter and had \$25.80 million in unliquidated funds.

TABLE F.7

MIGRATION AND REFUGEE ASSISTANCE FUNDS REMAINING MARCH 31, 2025 (\$ MILLIONS)			
Fund Status and Project Details	Sector	Implementing Partners	Funds Remaining
<b>Funds Obligated, Not Yet Disbursed</b>			
<b>Active Projects—Terminated April 5, 2025</b>			
Project Name Withheld at the request of State	Multisector	PIO	\$15.39
Addressing Needs of Undocumented Returnees	Multisector	IOM	6.75
Assistance to Refugee Returnees and Host Communities	Multisector	U.S. Nonprofit	2.68
Humanitarian and Protection to Vulnerable Populations	Protection	U.S. Nonprofit	2.52
Afghanistan Humanitarian Appeal	Multisector	PIO	1.85
Afghanistan Third Party Monitoring	Monitoring	U.S. for Profit	1.18
			30.37
<b>Terminated Projects</b>			
52 Projects are terminated*	Various	4 PIOs, 9 IPs	35.34
<b>Total MRA Funds Remaining</b>			<b>\$65.71</b>

Note: Numbers may not add due to rounding. \*The 52 terminated projects include 13 terminated in the current quarter with \$25.80 million in undisbursed obligations. In total, INL terminated 19 projects—13 prior to the end of the current quarter, and another six on April 5, 2025. The acronym "PIO" is used for Public International Organization and "IP" for Implementing Partner.

Source: State/PRM, response to SIGAR data call, 4/7/2025; State, PRM, response to SIGAR vetting, 4/15/2025.

## NONPROLIFERATION, ANTITERRORISM, DEMINING, AND RELATED PROGRAMS

On February 26, State's Office of Weapons Removal and Abatement with the Bureau of Political-Military Affairs (PM/WRA) notified all five of the Non-Proliferation, Antiterrorism, Demining, and Related Programs' (NADR) implementing partners in Afghanistan that their awards were being terminated for the convenience of the U.S. government.<sup>32</sup>

In Afghanistan, NADR played a critical role in removing dangerous explosive remnants of war.<sup>33</sup> NADR funding for Afghanistan was historically funneled through four subaccounts—Conventional Weapons Destruction (CWD), Antiterrorism Assistance (ATA), Export Control and

Related Border Security (EXBS), and Counterterrorism Financing (CTF). Following the U.S. withdrawal from Afghanistan, the CWD account continued to fund projects in Afghanistan.<sup>34</sup>

NADR CWD was allocated \$5.00 million for Afghanistan in the FY 2024 Section 653(a) process; \$5.00 million in FY 2023; and \$15.00 million in FY 2022.<sup>35</sup> PM/WRA has not obligated any of the FY 2024 funds as of March 31, 2025. It is unclear whether Executive Order 14169 will impact the availability of these funds.<sup>36</sup>

In FY 2024, a total of \$1.72 million in FY 2019 and FY 2020 funds were de-obligated and reclassified as funds available for re-obligation through FY 2025.<sup>37</sup>

PM/WRA managed the NADR pipeline of \$9.32 million, as of March 31, 2025. The pipeline consisted of \$5.00 million in NADR CWD Section 653(a) allocations, \$4.23 million in unliquidated obligations on terminated awards, and \$0.09 million in NADR ATA funds remaining.<sup>38</sup> Total funds remaining are shown in Table F.8.

TABLE F.8

NONPROLIFERATION, ANTITERRORISM, DEMINING, AND RELATED PROGRAMS FUNDS REMAINING MARCH 31, 2025 (\$ MILLIONS)			
Fund Status and Project Details	Sector	Implementing Partners	Funds Remaining
Conventional Weapons Destruction (CWD) Subaccount			
Funds Appropriated, Not Yet Obligated			
FY 2024 Section 653(a) Allocation for Afghanistan*			\$5.00
Funds Obligated, Not Yet Disbursed			
Terminated Projects	Various	5 IPs	4.23
CWD Funds Remaining			\$9.23
Antiterrorism Assistance (ATA) Subaccount, Funds Remaining			\$0.09
Total NADR Funds Remaining			\$9.32

Note: Numbers may not add due to rounding. \*NADR was allocated \$5.00 million in the FY2024 Section 653(a) process, however, the allocation has not yet been made available for obligation. The acronym “IP” is used for Implementing Partner.

Source: State/PM/WRA, response to SIGAR data call, 4/3/2025; State/DS/CT, response to SIGAR data call, 4/8/2025; State/F, response to SIGAR data call, 1/10/2025.

INTERNATIONAL ASSISTANCE FOR AFGHANISTAN

The international community has provided significant funding to support Afghanistan relief efforts through multilateral institutions since the U.S. withdrawal. These institutions include United Nations and nongovernmental humanitarian assistance organizations; two special-purpose United Nations organizations—UN Assistance Mission in Afghanistan (UNAMA) and the UN Development Programme (UNDP); and

the World Bank-managed Afghanistan Resilience Trust Fund (ARTF). The Asian Development Bank, which is funded by its members, including the United States, has also contributed to these efforts.

The UN Office for the Coordination of Humanitarian Affairs (UN OCHA) reports on donor contributions, principally from national governments, but also from development finance institutions such as the World Bank and the Asian Development Bank, to UN agencies and nongovernmental humanitarian assistance organizations. These donors have reportedly contributed more than \$7.87 billion for Afghanistan from January 1, 2022, to March 31, 2025, as shown in Figure F.4. UNAMA and the ARTF have also reported national government contributions of nearly \$965.42 million over this same period, bringing total contributions to these multilateral institutions operating in Afghanistan since the U.S. withdrawal to nearly \$8.83 billion. The United States has contributed more than \$2.84 billion to these organizations, representing more than 32% of the total amount.

## Contributions to UN OCHA-Coordinated Humanitarian Assistance Programs

UN OCHA has led emergency appeals and annual or multiyear humanitarian response plans for Afghanistan and other programs, and provides timely reporting of humanitarian assistance to facilitate funding of targeted needs. The Afghanistan Humanitarian Response Plans (HRP) for 2022–2025 set targets of \$4.44 billion in 2022, \$3.23 billion in 2023, \$3.06 billion in 2024, and \$2.42 billion for 2025. Donors contributed \$3.56 billion in 2022, \$1.81 billion in 2023, \$1.67 billion in 2024, and \$341.43 million in 2025 to the HRP, as reported through March 31, 2025. Total contributions to UN OCHA-coordinated humanitarian assistance programs (including to the HRP) were \$3.83 billion in 2022, \$1.91 billion in 2023, \$1.72 billion in 2024, and \$405.67 million in 2025, as reported through March 31, 2025.<sup>39</sup>

The United States was the largest contributor to UN OCHA-reported humanitarian assistance organizations from January 1, 2022, to March 31, 2025, with contributions of nearly \$2.62 billion. The next largest contributors were the United Kingdom, Germany, the European Union, and the Asian Development Bank, as shown in Figure F.4 on the following page.<sup>40</sup>

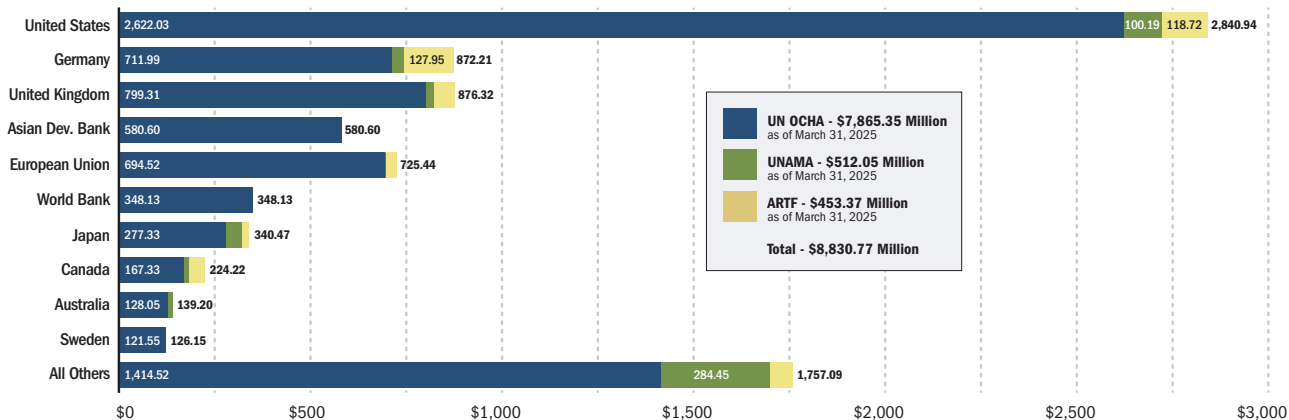
## United Nations Assistance Mission in Afghanistan

UNAMA is a UN special political mission that was established on March 28, 2002, by UN Security Council Resolution 1401.<sup>41</sup> The UN Security Council voted on March 17, 2025, to extend UNAMA's mandate through March 17, 2026.<sup>42</sup> UNAMA maintains its headquarters in Kabul with an extensive field presence across Afghanistan and is focused on development and political issues. The State Department has notified the U.S. Congress of its annual plan to fund UNAMA along with other UN political missions based on mission budgets since FY 2008. U.S. contributions to UNAMA are based on a fixed



FIGURE F.4

CONTRIBUTIONS BY 10 LARGEST DONORS AND OTHERS TO MULTILATERAL INSTITUTIONS  
(UN OCHA-REPORTED PROGRAMS, UNAMA, AND ARTF) IN AFGHANISTAN SINCE 2022 (\$ MILLIONS)



Note: Amounts under \$50 million are not labeled. Numbers may not add due to rounding. World Bank contributions to UN agencies in UN OCHA reporting are assumed to be sourced from government donor contributions to the ARTF prior to 2022 and other World Bank funding facilities. The Afghanistan Reconstruction Trust Fund changed its name to the Afghanistan Resilience Trust Fund (ARTF) in July 2023.

Source: World Bank, ARTF: Administrator's Report on Financial Status, as of March 31, 2025 (for CY 2025), December 31, 2024 (for CY 2024), and December 31, 2023 (for Afghan FY 1401 and FY 1402), at [www.wb-artf.org](https://www.wb-artf.org) accessed 4/18/2025, 1/6/2025, and 4/1/2024; UN OCHA, Financial Tracking Service at <https://fts.unocha.org>, accessed 4/1/2025; State/IO, response to SIGAR data call, 4/10/2025, 1/17/2025; 10/16/2024, 4/19/2023, and 7/13/2022; UN, Country Assessments, at <https://www.un.org/en/ga/contributions/scale.shtml> accessed 9/30/2024.

22% assessment of UN budgets and are funded through the Contribution to International Organizations (CIO) account. The United States fully funded its share of the UN budget for calendar years 2021–2023. In 2024, CIO made a partial payment to the UN towards the 2024 requirement—\$12.04 million of this payment represents the U.S. share of the total UNAMA assessment of \$28.01 million. UNAMA contributions for calendar years 2021–2024 totaled \$100.19 million paid with FY 2022 through FY 2024 funds. Other UN member governments have funded \$411.86 million over this period.<sup>43</sup>

## Contributions to the Afghanistan Resilience Trust Fund

Prior to the U.S. withdrawal, the largest share of international contributions to the former Afghan government's operational and development budgets came through the Afghanistan Reconstruction Trust Fund, renamed the Afghanistan Resilience Trust Fund (ARTF) in July 2023. Since the withdrawal, the ARTF's focus shifted toward humanitarian assistance programming for the Afghan people.<sup>44</sup> The World Bank reported to SIGAR that contributions to the ARTF had ceased after the Taliban takeover of Afghanistan in August 2021, but resumed in September 2022 when the United States contributed nearly \$53.72 million. Since then, Germany, Canada, Japan, Norway, the Netherlands, the United Kingdom, Switzerland, Denmark, the Global Fund, Italy, and the United States have made additional contributions, bringing total ARTF funding to \$453.37 million through March 31, 2025, as shown in Figure F.4 above.<sup>45</sup>

# APPENDICES

Contributions to the ARTF had been divided into two funding channels, the Recurrent Cost Window (RCW) and the Investment Window, to fund recurrent Afghan government costs such as civil servants' salaries and government-sponsored development programs. The RCW was closed in 2019. The ARTF's Investment Window projects were canceled in April 2022 and unliquidated grants in the project portfolio of nearly \$1.22 billion were made available to support operations focused on basic services delivery.

There are currently six active investment projects—addressing health, food security, water, education, community resilience and livelihoods, NGO capacity support, and empowering microfinance providers and enterprises—with approved grant funding of \$1.49 billion and disbursements of \$1.31 billion, as of March 31, 2025.<sup>46</sup>

TABLE F.9

## U.S. CONTRIBUTIONS TO UN AGENCIES, UNAMA, AND ARTF OCTOBER 1, 2021, TO MARCH 31, 2025 (\$ MILLIONS)

Recipients of U.S. Contributions	Funding Sources	Disbursements				
		FY 2022	FY 2023	FY 2024	FY 2025	Total
United Nations Agencies						
World Food Programme (WFP)	IDA, ESF	\$329.44	\$600.24	\$236.96	\$101.39	\$1,268.03
UN High Commissioner for Refugees (UNHCR)	MRA	123.60	82.00	40.00	35.75	281.35
UN Children's Fund (UNICEF)	ESF, IDA, MRA	106.94	51.23	31.38	20.95	210.50
Food and Agricultural Organization (FAO)	ESF, IDA	59.72	31.37	0.46	14.45	106.00
UN Population Fund (UNFPA)	MRA, IDA	18.86	49.60	36.22	46.89	151.58
International Organization for Migration (IOM)	MRA, IDA	26.19	46.02	42.59	26.57	141.36
World Health Organization (WHO)	ESF, GHP MRA, IDA	12.72	25.42	13.36	7.82	59.31
UN Women	ESF, INCLE	24.40	1.00	6.69	0.00	32.09
UN Office on Drugs and Crime (UNODC)	INCLE	-	-	15.89	0.00	15.89
UN Development Programme (UNDP)	ESF, IDA, INCLE	-	-	7.98	-	7.98
Office for Coord. Humanitarian Affairs (UN OCHA)	IDA	0.90	1.30	2.32	0.88	5.40
UN Mine Action Service (UNMAS)	NADR	0.59	1.20	0.89	-	2.68
International Labor Organization (ILO)	MRA	0.41	0.58	-	-	0.99
Subtotal		703.75	889.97	434.74	254.69	2,283.15
Other Public International Organizations						
UN Assistance Mission in Afghanistan (UNAMA)	CIO	30.11	28.90	29.15	12.04	100.19
Afghanistan Resilience Trust Fund (ARTF)	ESF	53.72	50.00	0.00	15.00	118.72
Total		\$787.58	\$968.87	\$463.89	\$281.72	\$2,502.06

Note: Numbers may not add due to rounding. ARTF was known as the Afghanistan Reconstruction Trust Fund prior to August 2023.

Source: State/INL, response to SIGAR data call, 4/3/2025, 10/7/2024; State/IO, response to SIGAR data call, 4/10/2025, 10/16/2024, 4/19/2023, and 1/10/2022; State/PM/WRA, response to SIGAR data call, 4/3/2025, 10/7/2024, and 10/18/2023; State/PRM, response to SIGAR data call, 4/7/2025, 10/16/2024; USAID/Mission, response to SIGAR data call, 4/15/2025, 10/15/2024; USAID/BHA, response to SIGAR data call, 4/23/2025, 10/11/2024.

## **U.S. Contributions to UN Agencies, UNAMA, and ARTF**

The United States has been a leading contributor to UN agencies and the World Bank-managed ARTF, and as the government with the largest member contribution to the United Nations, it is also the largest contributor to UNAMA. These contributions are funded by the Department of State and USAID through six accounts and have totaled more than \$2.50 billion from October 1, 2021, to March 31, 2025, as shown in Table F.9 on the previous page.

## **Afghan Fund**

In addition to the funds appropriated by Congress, in 2022, the United States transferred \$3.50 billion in Afghan central bank assets previously frozen in the United States to the Swiss-based Fund for the Afghan People or Afghan Fund. Although no disbursements to benefit the Afghan people have yet been made, the Fund is intended to protect macro financial stability on behalf of the Afghan people that could, in the long-term, include recapitalizing Afghanistan's central bank should the conditions materialize, keep Afghanistan current on debt payments to international financial institutions to preserve its eligibility for development assistance, and pay for critically needed imported goods. According to the Fund's website, the Fund's balance stood at \$3.98 billion as of March 31, 2025, including interest accrued.<sup>47</sup>

## **U.S. APPROPRIATIONS MADE AVAILABLE FOR AFGHANISTAN RECONSTRUCTION PRE- AND POST-WITHDRAWAL**

U.S. appropriations for Afghanistan reconstruction prior to the withdrawal spanned the FY 2002 to FY 2021 period and amounted to nearly \$144.75 billion. U.S. appropriations following the U.S. withdrawal from FY 2022 to March 31, 2025, has amounted to more than \$3.62 billion. The accounts to which U.S. appropriations were made available, and the amounts that were made available in these two periods, are set forth in Table F.10, U.S. Appropriations Made Available for Afghanistan Reconstruction Pre- and Post-Withdrawal, as of March 31, 2025, on the following page.

# APPENDICES

TABLE F.10

U.S. APPROPRIATIONS MADE AVAILABLE FOR AFGHANISTAN RECONSTRUCTION PRE- AND POST-WITHDRAWAL AS OF MARCH 31, 2025 (\$ MILLIONS)								
U.S. Funding Sources	Agency	Pre-Withdrawal		Post-Withdrawal Assistance				Total
		FY 2002-2021	FY 2022	FY 2023	FY 2024	FY 2025	Combined	
Security								
Afghanistan Security Forces Fund (ASFF)*	DOD	\$80,644.25	\$20.00	\$ -	\$ -	\$ -	\$20.00	\$80,664.25
Train and Equip (T&E)	DOD	440.00	-	-	-	-	-	440.00
Foreign Military Financing (FMF)	State	1,059.13	-	-	-	-	-	1,059.13
International Military Education and Training (IMET)	State	20.37	-	-	-	-	-	20.37
Voluntary Peacekeeping (PKO)	State	69.33	-	-	-	-	-	69.33
Afghanistan Freedom Support Act (AFSA)	DOD	550.00	-	-	-	-	-	550.00
Drug Interdiction and Counter-Drug Activities (DICDA)	DOD	3,284.94	-	-	-	-	-	3,284.94
NATO Resolute Support Mission (RSM)	DOD	380.98	-	-	-	-	-	380.98
Military Base and Equipment Transfers (FERP, FEPP, EDA & ACSA)	DOD	2,339.14	-	-	-	-	-	2,339.14
Total - Security		88,788.14	20.00	-	-	-	20.00	88,808.14
Development								
Commanders' Emergency Response Program (CERP)	DOD	3,711.00	-	-	-	-	-	3,711.00
Afghanistan Infrastructure Fund (AIF)	DOD	988.50	-	-	-	-	-	988.50
Task Force for Business and Stability Operations (TFBSO)	DOD	822.85	-	-	-	-	-	822.85
Economic Support Fund (ESF)	USAID	20,550.46	122.88	95.00	45.00	-	262.88	20,813.34
Development Assistance (DA)	USAID	900.93	-	-	1.24	-	1.24	902.17
Global Health Programs (GHP)	USAID	588.17	12.00	15.00	14.00	-	41.00	629.17
Commodity Credit Corp (CCC)	USAID	37.93	-	-	-	-	-	37.93
USAID-Other (Other)	USAID	60.44	-	-	-	-	-	60.44
Non-Proliferation, Antiterrorism, Demining & Related Programs (NADR)	State	928.39	15.00	5.00	5.00	-	25.00	953.39
International Narcotics Control and Law Enforcement (INCLE)	State	5,186.79	6.00	4.23	3.90	0.90	15.03	5,201.82
Human Rights and Democracy Fund (HRDF)	State	14.48	0.07	1.50	-	-	1.57	16.05
Educational and Cultural Exchange Programs (ECE)	State	101.23	6.70	5.80	1.40	-	13.90	115.13
Contributions to International Organizations (CIO)	State	523.45	30.11	28.90	29.15	12.04	100.19	623.64
U.S. International Development Finance Corporation (DFC)	DFC	342.46	-	-	-	-	0.00	342.46
U.S. Agency for Global Media (USAGM)	USAGM	306.77	25.00	33.15	31.50	25.20	114.85	421.62
Drug Enforcement Administration (DEA)	DOJ	290.80	-	-	-	-	0.00	290.80
Total - Development		35,354.66	217.76	188.58	131.19	38.14	575.66	35,930.32
Humanitarian								
Pub. L. No. 480 Title II	USAID	1,095.38	-	-	-	-	-	1,095.38
International Disaster Assistance (IDA)	USAID	1,408.26	671.34	643.24	534.62	201.68	2,050.88	3,459.13
Transition Initiatives (TI)	USAID	40.18	-	-	-	-	-	40.18
Migration and Refugee Assistance (MRA)	State	1,788.74	406.35	12.97	206.06	-	625.38	2,414.12
USDA Programs (Title I, §416(b), FFP, FFE, ET, and PRTA)	USDA	287.46	-	-	-	-	-	287.46
Total - Humanitarian		4,620.01	1,077.69	656.21	740.68	201.68	2,676.26	7,296.27
Agency Operations								
Diplomatic Programs, including Worldwide Security Protection (DP)	State	11,839.28	171.87	9.60	9.60	-	191.06	12,030.34
Embassy Security, Construction, & Maintenance (ESCM) - Capital Costs	State	1,478.60	1.11	0.00	-	-	1.11	1,479.71
Embassy Security, Construction, & Maintenance (ESCM) - Operations	State	159.63	0.01	0.61	0.00	-	0.62	160.25
USAID Operating Expenses (OE)	USAID	1,805.58	15.68	12.03	9.36	2.43	39.50	1,845.08
Oversight (SIGAR, State OIG, and USAID OIG)	Multiple	703.03	40.53	35.20	24.84	11.21	111.77	814.80
Total - Agency Operations		15,986.12	229.19	57.44	43.79	13.64	344.06	16,330.18
Total Funding		\$144,748.93	\$1,544.65	\$902.23	\$915.66	\$253.46	\$3,615.99	\$148,364.91

Note: \*ASFF appropriated balances do not reflect transfers to the Foreign Military Sales (FMS) Trust Fund.

## TERMINATED AWARDS FROM DECEMBER 31, 2024, THROUGH APRIL 30, 2025

This quarter, the United States terminated most aid to Afghanistan following a broad review of U.S.-funded foreign assistance programs. Fund and project details are detailed in Table F.11. Total unliquidated obligations on terminated awards for the period December 31, 2024, through April 30, 2025 were \$161.54 million for the Economic Support Fund (ESF) account, \$284.23 million for the International Disaster Assistance (IDA) account, \$56.17 million for the Migration and Refugee Assistance (MRA) account, and \$4.04 million for the Nonproliferation, Antiterrorism, Demining, and Related Programs (NADR) account.

TABLE F.11

<b>AWARD TERMINATIONS DECEMBER 31, 2024–APRIL 30, 2025 (\$ MILLIONS)</b>			
<b>Terminated Awards by Fund</b>	<b>Sector</b>	<b>Implementing Partners</b>	<b>Undisbursed Obligations</b>
<b>ECONOMIC SUPPORT FUND</b>			
Accessible and Quality Basic Education (AQBE)	Education	U.S. Nonprofit	\$44.71
Afghanistan Integrated Youth Activity (AIYA)	Education	U.S. Nonprofit	21.17
Women and Men in Agriculture (WAMA)	Agriculture	U.S. for Profit	14.63
Urban Health Initiative (UHI)	Health	U.S. for Profit	13.04
Competitiveness of Export-Oriented Businesses (ACEBA)	Economic Growth	U.S. for Profit	9.19
Information, Dialogue and Rights in Afghanistan (IDR)	Good Governance	U.S. Nonprofit	8.48
Assistance for Families and Indigent Afghans to Thrive (AFIAT)	Health	U.S. Nonprofit	7.80
Afghan Support Program (ASP)	Civil Society	U.S. Nonprofit	7.33
Afghanistan Monitoring, Evaluation and Learning Activity (AMELA)	Agriculture	U.S. for Profit	5.11
Global Health Supply Chain Management (GHSCM-PSM)	Health	U.S. for Profit	5.05
Central Contraceptive Procurement (CCP)	Health	U.S. for Profit	4.92
Countering Trafficking in Persons (CTIP3)	Civil Society	U.S. Nonprofit	4.37
Afghanistan Value Chains—Livestock	Agriculture	U.S. for Profit	4.19
Young Women Lead (YWL)	Education	U.S. Nonprofit	3.94
Local Health System Sustainability (LHSS)	Health	U.S. for Profit	3.34
Supporting Transformation of Afghanistan's Recovery (STAR)	Civil Society	U.S. Nonprofit	3.00
Carpet and Jewelry Value Chains	Economic Growth	PIO	1.26
Total ESF Terminated Awards			<b>161.54</b>
<b>INTERNATIONAL DISASTER ASSISTANCE</b>			
<b>Awards Terminated Prior to March 31, 2025</b>			
WASH Response and Humanitarian Assistance Program	Non-Food Assist.	IOM	60.45
Provision of Lifesaving GBV Prevention and Response, MRH	Non-Food Assist.	UNFPA	13.10
Integrated Nutrition, Cash, WASH, and Protection Services	Multisector	UNICEF	12.68
Enhancing Access to Healthcare Through Accountability	Multisector	WHO	7.79
Project Name Withheld at Request of USAID	Multisector	Foreign NP	5.43
Project Name Withheld at Request of USAID	Multisector	U.S. Nonprofit	3.67
All Other (3 Active Projects and Activities)	Various	PIOs	0.10
Subtotal IDA Awards Terminated Prior to March 31, 2025			<b>103.2</b>

Continued on next page



# APPENDICES

<b>AWARD TERMINATIONS</b> <b>DECEMBER 31, 2024–APRIL 30, 2025 (\$ MILLIONS)</b> <b>(CONTINUED)</b>			
Terminated Awards by Fund	Sector	Implementing Partners	Undisbursed Obligations
<b>Awards Terminated After March 31, 2025</b>			
Emergency Food and Nutrition Assistance and Air Services	Food Assistance	WFP	80.10
Project Name Withheld at Request of USAID	Multisector	U.S. Nonprofit	25.86
Essential Protection, Nutrition, and Health Activities	Non-Food Assist.	UNFPA	24.00
Project Name Withheld at Request of USAID	Multisector	U.S. Nonprofit	14.41
Project Name Withheld at Request of USAID	Multisector	Foreign NP	13.79
Project Name Withheld at Request of USAID	Multisector	U.S. Nonprofit	11.67
Project Name Withheld at Request of USAID	Multisector	Foreign NP	10.78
All Other	Various	U.S. Nonprofit	0.40
Subtotal IDA Awards Terminated After March 31, 2025			181.01
Total IDA Terminated Awards			284.23
<b>MIGRATION AND REFUGEE ASSISTANCE</b>			
<b>MRA Awards Terminated Prior to March 31, 2025</b>			
Afghanistan Humanitarian Appeal	Multisector	PIO	19.10
Multisector Assistance to Returnee Populations	Multisector	Foreign NP	2.25
Promoting Afghan Children's Education (PACE)-Pakistan	Education	U.S. Nonprofit	1.74
Afghan Refugees Integrated Interventions (ARISE)-Pakistan	Health, Protection	U.S. Nonprofit	1.14
Schools and Livelihoods for Afghan Refugees in Quetta	Multisector	U.S. Nonprofit	0.91
All Others Under \$0.50 Million (8 Projects and Activities)	Various	1 PIO, 5 IPs	0.65
Subtotal MRA Awards Terminated Prior to March 31, 2025			25.80
<b>MRA Awards Terminated April 5, 2025</b>			
Project Name Withheld at the Request of State	Multisector	PIO	15.39
Addressing Needs of Undocumented Returnees	Multisector	IOM	6.75
Assistance to Refugee Returnees and Host Communities	Multisector	U.S. Nonprofit	2.68
Humanitarian and Protection to Vulnerable Populations	Protection	U.S. Nonprofit	2.52
Afghanistan Humanitarian Appeal	Multisector	PIO	1.85
Afghanistan Third Party Monitoring	Monitoring	U.S. for Profit	1.18
Subtotal MRA Awards Terminated April 5, 2025			30.37
Total MRA Terminated Awards			56.17
<b>NONPROLIFERATION, ANTITERRORISM, DEMINING, AND RELATED PROGRAMS</b>			
Third Party Monitoring and Oversight	Oversight	Foreign NP	1.72
Humanitarian Mine Action (Helmand)	Demining	Foreign NP	1.35
Weapons and Ammunition Disposal	Weapons	Foreign NP	0.84
Humanitarian Mine Action (Badakhshan)	Demining	Foreign NP	0.09
Conventional Weapons Destruction	Weapons	Foreign NP	0.04
Total NADR Terminated Awards			4.04
<b>TOTAL UNLIQUIDATED OBLIGATIONS ON TERMINATED AWARDS</b>			<b>\$505.97</b>

Note: Numbers may not add due to rounding. Table includes awards with undisbursed obligations that were active in the prior quarter, and were terminated between December 31, 2024, and April 30, 2025. Table is restricted to four of the five largest active civil sector assistance accounts (ESF, IDA, MRA, and NADR) that provided assistance to Afghanistan. INCLE was not included in this table because INL was unable to confirm if INCLE's active awards were terminated. The acronym "IP" is used for Implementing Partner, "NP" for Nonprofit, and "PIO" for Public International Organization.

Source: USAID/Mission, response to SIGAR data call, 4/15/2025; USAID/BHA, response to SIGAR data call, 4/23/2025; State/INL, response to SIGAR data call, 4/2/2025; State/PRM, response to SIGAR data call, 4/7/2025; State/PM/WRA, response to SIGAR data call, 4/3/2025.

## STATUS OF FUNDS ENDNOTES

- 1 Full-Year Continuing Appropriations and Extensions Act, 2025, Pub. L. No. 119-4, Section 1416, 3/15/2025.
- 2 The White House, Reevaluating and Realigning United States Foreign Aid, Executive Order, 1/20/2025.
- 3 Implementing the President's Executive Order on Reevaluating and Realigning United States Foreign Aid, Press Statement, 1/26/2025.
- 4 Secretary of State Marco Rubio, Emergency Humanitarian Waiver to Foreign Assistance Pause, 1/28/2025.
- 5 USAID, Update on USAID Financial and Personnel Status as of March 21, 2025, 3/24/2025.
- 6 State Spokesperson Tammy Bruce, Department Press Briefing, 4/8/2025.
- 7 USAID, Mission, response to SIGAR data call, 4/21/2025.
- 8 DOD, response to SIGAR data call, 7/22/2022 and 10/19/2021; DFAS, AR(M) 1002 Appropriation Status by Fiscal Year Program and Subaccounts March 2022 Final, 4/16/2022; DFAS, AR(M) 1002 Appropriation Status by Fiscal Year Program and Subaccounts June 2022 Revised, 7/21/2022.
- 9 Continuing Appropriations and Ukraine Supplemental Appropriations Act, 2023, Pub. L. No. 117-180, Section 124, 9/30/2022.
- 10 Full-Year Continuing Appropriations and Extensions Act, 2025, Pub. L. No. 119-4, Section 1416, 3/15/2025.
- 11 Consolidated Appropriations Act, 2023, Pub. L. No. 117-328, 12/29/2022; Further Consolidated Appropriations Act, 2024, Pub. L. No. 118-47, 3/23/2024; National Defense Authorization Act for Fiscal Year 2025, Pub. L. No. 118-159, 12/23/2024.
- 12 USAID, response to SIGAR data call 4/17/2025.
- 13 Department of State, Congressional Budget Justification, Foreign Operations, Appendix 2, FY 2024, Released March 9, 2023, pp. 277–298.
- 14 State, F, response to SIGAR data call, 1/10/2025.
- 15 USAID, response to SIGAR data call 4/21/2025.
- 16 State, F, response to SIGAR data call, 10/10/2023.
- 17 USAID, response to SIGAR data call, 11/12/2022 and 7/20/2022.
- 18 USAID, response to SIGAR data call, 7/18/2023, 4/21/2023, and 12/8/2022; State, response to SIGAR data call, 7/6/2023; Consolidated Appropriations Act, 2022, Pub. L. No. 117-103, 3/15/2022.
- 19 USAID, BHA, response to SIGAR data call, 1/14/2025.
- 20 USAID, response to SIGAR data call 4/21/2025.
- 21 See Table F.10, U.S. Appropriations Made Available for Afghanistan Reconstruction and Post-Withdrawal Assistance, FY 2002 to March 31, 2025, page 78.
- 22 USAID, Office of U.S. Foreign Disaster Assistance, “Afghanistan-Complex Emergency, Fact Sheet #4, FY 2017,” at [www.usaid.gov](http://www.usaid.gov), accessed 4/9/2020.
- 23 Department of State, Congressional Budget Justification, Foreign Operations, Appendix 2, FY 2024, Released March 9, 2023, pp. 348–360.
- 24 State, INL, response to SIGAR data call, 4/22/2025.
- 25 State, F, response to SIGAR data call, 1/10/2025 and 10/10/2023.
- 26 State, INL, response to SIGAR data call 4/2/2025.
- 27 State, INL, response to SIGAR data call, 1/7/2025.
- 28 State, PRM, response to SIGAR data call, 4/7/2025, 3/15/2025.
- 29 State, PRM, response to SIGAR vetting, 4/15/2025.
- 30 Department of State, Congressional Budget Justification, Foreign Operations, Appendix 2, FY 2019, Released February 12, 2018, pp. 44–52; State, PRM, response to SIGAR data call, 4/17/2019.
- 31 State, PRM, response to SIGAR data call, 4/7/2025, 10/16/2024, 10/11/2023, 10/17/2022, and 10/15/2021.
- 32 State, PM/WRA, response to SIGAR data call, 3/15/2025.
- 33 Department of State, Congressional Budget Justification, Foreign Operations, Appendix 2, FY 2019, Released February 12, 2018, p. 423.
- 34 State, PM/WRA, response to SIGAR data call, 4/14/2023, 4/13/2023, 4/4/2023, and 3/29/2013.
- 35 State, F, response to SIGAR data call, 1/10/2025 and 10/10/2023.
- 36 State, PM/WRA, response to SIGAR data call 4/2/2025.
- 37 State, PM/WRA, response to SIGAR data call, 1/8/2025.
- 38 State, PM/WRA, response to SIGAR data call, 4/3/2025; State, DS/CT, response to SIGAR data call, 4/8/2025.
- 39 UN OCHA, Financial Tracking Service, <https://fts.unocha.org>, accessed 4/1/2025.
- 40 UN OCHA, Financial Tracking Service, <https://fts.unocha.org>, accessed 4/1/2025.
- 41 UNAMA, About, <https://unama.unmissions.org/about>, accessed 4/10/2025.
- 42 UNAMA, Security Council Extends Mandate of United Nations Mission in Afghanistan, Unanimously Adopting Resolution 2727 (2024), 3/15/2024, at <https://press.un.org/en/2024/sc15628.doc.htm>, accessed on 4/20/2024.
- 43 State, IO, response to SIGAR data call, 4/10/2025, 10/16/2024, 4/19/2023, 7/13/2022, and 1/10/2022.
- 44 The Afghanistan Reconstruction Trust Fund changed its name to the Afghanistan Resilience Trust Fund in July 2023, as reported on its website at [www.wb-artf.org](http://www.wb-artf.org), accessed on 10/22/2023.
- 45 World Bank, ARTF: Administrator's Report on Financial Status as of March 31, 2025, [www.wb-artf.org](http://www.wb-artf.org), accessed 4/17/2025.
- 46 World Bank, ARTF: Administrator's Report on Financial Status as of March 31, 2025, [www.wb-artf.org](http://www.wb-artf.org), accessed 4/17/2025.
- 47 Treasury and State press release, “Joint Statement by U.S. Treasury and State Department: The United States and Partners Announce Establishment of Fund for the People of Afghanistan,” 9/14/2022; State, “Department Press Briefing – September 14, 2022,” 9/14/2022; CBS News, “U.S. sets up \$3.5 billion fund to aid Afghanistan using frozen bank reserves,” 9/15/2022; Washington Post, “U.S. to redirect Afghanistan's frozen assets after Taliban rejects deal,” 9/20/2022; State, “Department Press Briefing – September 14, 2022,” 9/14/2022; Fund for the Afghan People, Press Statement, 3/13/2025; Afghan Fund balance with interest, <https://afghanfund.ch>, accessed 4/11/2025.

APPENDIX B

SIGAR WRITTEN PRODUCTS\*

SIGAR AUDITS

Performance Audit Reports Issued

SIGAR issued two performance audit reports during this reporting period.

SIGAR PERFORMANCE AUDIT REPORTS ISSUED		
Report Identifier	Report Title	Date Issued
SIGAR-25-22-AR	Memorandums of Understanding (MOUs) with Taliban-Led Ministries: State Department's Implementing Partners' MOUs Have Had Mixed Effect on Assistance Delivery	4/2025
SIGAR-25-16-AR	Public International Organizations in Afghanistan: State and USAID Agreements with PIOs Need Strengthening to Ensure U.S. Funds are Not Diverted to Terrorist Groups	2/2025

Ongoing Performance Audits

SIGAR had two ongoing performance audits during this reporting period.

SIGAR PERFORMANCE AUDITS ONGOING		
Project Identifier	Project Title	Date Initiated
SIGAR 162A	Audit of State's Risk Assessment	5/2024
SIGAR 161A	Audit of State's Demining Activities in Afghanistan	11/2023

Ongoing Evaluations

SIGAR had one ongoing evaluation during this reporting period.

SIGAR EVALUATION ONGOING		
Project Identifier	Project Title	Date Initiated
SIGAR-E-025	Evaluation of U.S.-Funded Capital Assets in Afghanistan	6/2024

Financial Audit Reports Issued

SIGAR issued six financial audit reports during this reporting period. Due to the current security situation in Afghanistan, including threats from terrorist groups and criminal elements, the names and other identifying information of some implementing partners administering humanitarian assistance in Afghanistan have been withheld at the request of the State Department and/or USAID, and the award recipient.

\* As provided in its authorizing statute, SIGAR may also report on products and events occurring after March 31, 2025, up to the publication date of this report.

**SIGAR FINANCIAL AUDIT REPORTS ISSUED**

Report Identifier	Report Title	Date Issued
SIGAR-25-21-FA	Audit of Costs Incurred by American Councils for International Education	4/2025
SIGAR-25-20-FA	Audit of Costs Incurred by Chemonics International Inc.	3/2025
SIGAR-25-19-FA	Audit of Costs Incurred by Jhpiego Corporation	3/2025
SIGAR-25-18-FA	Audit of Costs Incurred by Chemonics International Inc.	3/2025
SIGAR-25-17-FA	Audit of Costs Incurred by Management Systems International Inc.	3/2025
SIGAR-25-15-FA	Audit of Costs Incurred by Raytheon Blackbird Technologies Inc.	2/2025

**Ongoing Financial Audits**

SIGAR had five financial audits in progress during this reporting period.

**SIGAR FINANCIAL AUDITS ONGOING**

Project Identifier	Project Title	Date Initiated
SIGAR-F-309	Colombo Plan	12/2023
SIGAR-F-306	AECOM International Development Inc.	11/2023
SIGAR-F-305	[Redacted]	11/2023
SIGAR-F-302	Public Health Institute	11/2023
SIGAR-F-300	ABT Associates Inc.	11/2023

**SIGAR LESSONS LEARNED PROGRAM****Ongoing Lessons Learned Projects**

SIGAR had one ongoing lessons learned project during this reporting period.

**SIGAR LESSONS LEARNED PROJECT ONGOING**

Project Identifier	Project Title	Date Initiated
SIGAR-LL-21	Taliban Bypass	11/2022

**SIGAR RESEARCH AND ANALYSIS DIRECTORATE****Quarterly Report Issued**

SIGAR issued one quarterly report during this reporting period.

**SIGAR QUARTERLY REPORT ISSUED**

Report Identifier	Report Title	Date Issued
SIGAR 2025-QR-2	Quarterly Report to the United States Congress	4/2025



Afghan schoolboys ride on a swing on the outskirts of Herat. (AFP photo by Mohsen Karimi)

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**SIGAR 2025-QR-2**

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