

# SIGAR

Special Inspector General for  
Afghanistan Reconstruction

JULY 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:**

Afghan women wait at a registration center in Kandahar Province after leaving Pakistan in May 2025. (Photo by AFP/Sanaullah Seiam)



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 68th and final quarterly report on the status of U.S. assistance to Afghanistan.

With SIGAR ceasing operations in September, I would like above all to thank the men and women of the U.S. military who served in Afghanistan from October 7, 2001, to August 30, 2021—and to honor the 2,459 fallen heroes who made the ultimate sacrifice. I would also like to recognize the U.S. civilians, including SIGAR's own staff, who made reconstruction in Afghanistan possible. Like the military, these civilians often risked and sometimes lost their lives trying to aid that country. The two-decade-long U.S. mission in Afghanistan was an effort SIGAR was proud to join, even if it did not succeed in its long-term goal of bringing about a free and democratic nation that no longer harbored terrorists.

SIGAR issued its first *Quarterly Report to the United States Congress* in October 2008. Over the 17 years that followed, the *Quarterly Report* served as the most authoritative source inside and outside of the U.S. government for information about U.S. assistance to Afghanistan.

The *Quarterly Report* regularly broke news about problems with U.S.-funded reconstruction, such as “ghost” soldiers and police within the Afghan National Defense and Security Forces (ANDSF) and the Taliban's pilfering of humanitarian assistance. The *Quarterly Report* reported on the security situation in Afghanistan, warning years before the U.S. withdrawal that the war between the ANDSF and the Taliban had reached an “eroding stalemate” that was not likely to end in victory for the Afghan government. The report was also among the first to flag the Taliban's failure to live up to their political, military, and counterterrorism commitments called for in the 2020 Doha Agreement, as well as their systematic repression of women and girls.

Congress, journalists, academics, and the U.S. public used the report to find fair and impartial information about America's longest war. It also proved invaluable for Afghans seeking to learn what the United States was trying to accomplish in their country, as best shown by the fact that Afghanistan's last president, Ashraf Ghani, frequently marked up copies of the *Quarterly Report* for his staff to study.

This final quarterly report comes as the United States has this year ceased all U.S. assistance in Afghanistan for the first time in 24 years. (As of July 30, the State Department is still funding two legacy United States Agency for International Development programs that provide scholarships to students enrolled online or at the Doha campus of the American University of Afghanistan. State also continues to fund the United Nations Office on Drugs and Crime's Afghanistan Opium Survey, which operates out of Austria and Uzbekistan.) This effectively brings the long period of U.S. involvement in Afghanistan to a close. What happens in Afghanistan now will be up to the Afghan people.

This quarter, one of SIGAR's biggest investigations concluded when a former defense contractor, Douglas Edelman, pleaded guilty in May 2025 to tax crimes



related to his scheme to defraud the U.S. government and evade taxes on income from his contracts with the U.S. Department of Defense. Edelman's income was largely made while he was a contractor during the United States' military efforts in Afghanistan and the Middle East between 2003 and 2020. The Department of Justice (DOJ) tasked SIGAR and the Internal Revenue Service's Criminal Investigation division with investigating Edelman and his wife in September 2018. DOJ has described this case as "the biggest tax evasion case in DOJ history," with \$418 million in potential recovered costs to the U.S. government. Edelman was arrested in Spain in July 2024 and was extradited to the United States that September. SIGAR's work was crucial to bringing conspiracy charges against Edelman and his colleagues.

SIGAR issued seven products this quarter, including this report. SIGAR issued one performance audit examining State Department practices for assessing risks for assistance projects. SIGAR completed five financial audits of U.S.-funded projects in Afghanistan that identified \$214,474 in questioned costs as a result of internal-control deficiencies and noncompliance issues by U.S. government contractors. SIGAR Investigations has seven ongoing cases.

Before ceasing operations, SIGAR plans to issue four more reports, including an audit and an evaluation. A forthcoming lessons learned report describes in detail how U.S. foreign aid to Afghanistan was diverted by the Taliban or otherwise consumed by administrative costs. SIGAR will also issue the final forensic audit called for in the agency's authorizing legislation.

Since 2008, SIGAR has identified 1,319 instances of waste, fraud, and abuse, and at least \$24 billion in wasted taxpayer dollars. Furthermore, we have identified \$4.39 billion in savings to the U.S. taxpayer. SIGAR could not have achieved these savings without the strong bipartisan support we received over many years from Congress and from the administrations of four U.S. presidents. For that we are grateful.

Very respectfully,

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

Gene Aloise  
Acting Inspector General





# TABLE OF CONTENTS

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## SECTION 1

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

- 5** U.S. Ends Assistance in Afghanistan
- 10** Department of Defense Continues Program Closeouts



## SECTION 2

### **17 RECENT DEVELOPMENTS**

- 17** Humanitarian Needs Update
- 22** International Engagement
- 25** Quarterly Highlight: The Situation for Women and Girls
- 26** Security
- 28** Economy
- 31** Counternarcotics



## SECTION 3

### **37 SIGAR OVERSIGHT**

- 39** Audits
- 44** Lessons Learned
- 45** Investigations
- 46** SIGAR Budget
- 46** SIGAR Staff

# TABLE OF CONTENTS



## SECTION 4

### **49 END-OF-MISSION HIGHLIGHTS**

- 51** End-of-Mission Highlights
- 52** The Seven Questions for Decision Makers
- 54** Sustainability of U.S. Reconstruction
- 56** Corruption Threatened Reconstruction
- 58** Ghost Soldiers



## SECTION 5

### **63 OVERSIGHT BY OTHER GOVERNMENT AGENCIES**

- 65** Completed Oversight Activities
- 66** Ongoing Oversight Activities



### **69 APPENDICES**

- 70** Appendix A: Status of Funds
- 90** Appendix B: SIGAR Written Products





# 1 U.S. ASSISTANCE TO AFGHANISTAN



## U.S. ASSISTANCE CONTENTS

<b>U.S. Ends Assistance in Afghanistan</b>	<b>5</b>
<b>Department of Defense Continues Program Closeouts</b>	<b>10</b>

**Photo on previous page**

The site of the former Bamiyan Buddhas in Bamiyan Province, Afghanistan. (Photo by UNAMA/Sampa Kangwa-Wilkie)



## U.S. ENDS ASSISTANCE IN AFGHANISTAN

### KEY ISSUES & EVENTS

In 2025, the United States terminated all foreign assistance awards with activities in Afghanistan.

The State Department continues to fund three programs related to Afghanistan: two education programs for Afghans, based online and in Doha; and the UN Office on Drugs and Crime's Afghanistan Opium Survey, which operates out of Uzbekistan and Austria.

USAID reported that the Taliban have used program closures as an opportunity to seize U.S.-funded goods from implementers, including armored vehicles.

## U.S. ENDS ASSISTANCE IN AFGHANISTAN

The United States has terminated all foreign assistance awards with activities in Afghanistan.<sup>1</sup> Last quarter, President Trump issued Executive Order 14169, “Reevaluating and Realigning United States Foreign Aid,” which initiated a review to determine whether each U.S.-funded foreign assistance program was aligned with the national interest and the foreign policy objectives of the Administration.<sup>2</sup> By April 8, all active awards with activities in Afghanistan were deemed “not aligned with the Administration’s foreign policy objectives,” according to the State Department (State).<sup>3</sup>

Three programs related to Afghanistan remain operational as of July 21, 2025.<sup>4</sup> Though originally slated for termination on June 30, State notified SIGAR in July that it had assumed responsibility for two United States Agency for International Development (USAID) programs, Women's Scholarship Endowment and Supporting Student Success in Afghanistan, and had opted to extend the programs until 2028 and 2026, respectively. Both programs help Afghan students earn university degrees either online or at the Doha campus of the American University of Afghanistan. State also continues to fund the UN Office on Drugs and Crime's Afghanistan Opium Survey, which operates from Austria and Uzbekistan.<sup>5</sup>

SIGAR was unable to confirm the specific reasons the other programs in Afghanistan were terminated. USAID's Afghanistan Mission and Bureau for Humanitarian Assistance (BHA), as well as State's Bureau of Population, Refugees, and Migration (PRM), told SIGAR they were not informed why individual awards had been canceled, nor were they involved in the decision-making process. State referred SIGAR to its Office of Foreign Assistance (State F) for additional information, but State F said it "has no equity" in responding to SIGAR.<sup>6</sup> State F also declined to answer questions related to the waste and abuse of U.S. taxpayer-funded humanitarian assets, particularly Taliban seizures of high-value goods following the withdrawal of humanitarian support.<sup>7</sup> For more information on Taliban interference in program closeouts, see page 9.

#### **Reevaluating and Realigning United States Foreign Aid**

Following Executive Order 14169, Secretary of State Marco Rubio paused all State and USAID foreign assistance program funding and issued stop-work orders to implementing partners, with potential waivers to programs that provide life-saving services, such as medical care and subsistence assistance. 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. On March 24, after completing its review of all active foreign assistance programs, USAID terminated 5,341 awards, valued at \$75.9 billion, with savings of \$27.7 billion. At that time, 898 programs remained active globally, including nine in Afghanistan. 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."

Source: The White House, Reevaluating and Realigning the United States Foreign Aid, Executive Order, 1/20/2025; Secretary of State Marco Rubio, Emergency Waiver to Foreign Assistance Pause, 1/28/2025; State, Implementing the President's Executive Order on Reevaluating and Realigning United States Foreign Aid, 1/26/2025; USAID, Update on USAID Financial and Personnel Status as of March 21, 2025, 3/24/2025; State Spokesperson Tammy Bruce, Department Press Briefing, 4/8/2025; State, Congressional Notification Transmittal Letter, 3/28/2025.

## Award Closeouts Complicated by State/USAID Merger

In June, USAID and State reported that implementing partners were in the process of closing out program operations in Afghanistan. USAID's BHA noted that award closeout deliverables for implementing partners are outlined in the award agreements and typically include the submission of a disposition plan, final financial report, and final program report. Implementing partners receive additional guidance from the Agreement Officer responsible for their award.<sup>8</sup> BHA told SIGAR that in May 2025 implementing partners were asked to begin submitting their estimated award termination and closeout costs, but that it may take a year or longer to finalize due to the backlog of closeout actions, staff turnover, and the reorganization of State and USAID.<sup>9</sup>

Following the initial pause on foreign assistance payments, Secretary of State Marco Rubio was appointed Acting Administrator of USAID. He announced his intent to reorganize and align USAID with the State Department.<sup>10</sup> In March, USAID's deputy administrator sent a memorandum to all USAID personnel announcing that State would assume all of USAID's responsibilities by July 1. As a result, USAID ceased operations on that date and its employees were separated, effective either July 1, 2025, or September 2, 2025, for personnel who will supervise the decommissioning of USAID's assets.<sup>11</sup> BHA described the timeline of award closeouts as "complicated" by the reduction in USAID staff and the "unknown circumstances" following the transition of award management to State.<sup>12</sup>

A limited number of USAID's Afghanistan Mission personnel remained with the agency in June and supplied some information to SIGAR on the transition process. The Mission said that it had received guidance from its Office of Acquisition and Assistance (OAA) regarding expedited closeout procedures, but that they could not provide details because the documents are "attorney-client privileged and intended for limited distribution within USAID."<sup>13</sup> However, the Mission did confirm that they are in the initial stages of the process and awaiting further instruction from State, specifically on how the closeout process would continue after USAID transferred responsibilities to State on July 1.<sup>14</sup>

For USAID awards managed outside the OAA, there has been "no guidance on what termination of a project contribution agreement is meant to entail," according to one official, though remaining USAID personnel were advised to identify and contact their counterparts at State who will take over management of the closeout process.<sup>15</sup> USAID again directed SIGAR to State's Office of Foreign Assistance for additional information on this process, but State F declined to answer SIGAR's questions.<sup>16</sup>

In July, State's Bureau of South and Central Asian Affairs (SCA) referred SIGAR to the Deputy Director of USAID's Bureau for Asia, who State identified as responsible for managing the closeout of legacy programs. According to the Deputy Director, USAID's contracting and agreement



officers are currently managing program closeout for any awards not approved to transition to State, until September 2. After that date, he said, USAID legacy functions will finalize the closeout process, but could not provide an estimate of when this process would be fully completed.<sup>17</sup>

The closeout timeline for State Department programs is more clear. This quarter, SIGAR received information from State's Bureau of Population, Refugees, and Migration (PRM), Bureau of International Narcotics and Law Enforcement Affairs (INL) and Bureau of Political-Military Affairs, Office of Weapons Removal and Abatement (PM/WRA). PRM told SIGAR that State follows the post-award procedures outlined in the Code of Federal Regulations (CFR).<sup>18</sup> Under these guidelines, implementing partners have 120 days from termination notification to close out an award and submit a final report. After the final report is submitted, it is reviewed by the grant officers responsible for that award. PRM said State financial management staff are also working on reconciling financial records and resolving discrepancies. Once these processes are completed, an award is considered fully closed.<sup>19</sup> Though SIGAR asked for a complete list of terminated PRM awards, SCA told SIGAR that the staff responsible for those awards are no longer employed by the State Department and "this information cannot be obtained by other sources" at this time.<sup>20</sup>

State INL said its award agreements have a six-month administrative closeout period, which is still ongoing for INL projects terminated between February and April 2025. Implementers then have additional time to submit their final financial reports. INL agreement officers "remain in contact with implementing partner staff via calls and emails to assist with ongoing closedown activities for the terminated programs."<sup>21</sup>

State PM/WRA told SIGAR that its seven active awards (listed in Table A.1 below) were terminated on April 4, and that implementing partners must submit final documents to State by July 31.<sup>22</sup> The closeout process is expected to conclude in August 2025.<sup>23</sup>

TABLE A.1

STATE PM/WRA TERMINATED AWARDS					
Award ID	Start Date	Termination Notice	Projected Close Out	Award Amount	Closeout Costs
22-CA-0025	9/27/2022	4/4/2025	8/5/2025	\$6,625,000	\$472,726
21-GR-3012	4/1/2021	4/4/2025	8/5/2025	5,789,800	3,046
22-GR-0037	10/1/2022	4/16/2025	8/16/2025	4,858,569	-
20-GR-0011	3/1/2020	4/4/2025	8/5/2025	3,600,000	89,315
22-GR-0013	7/1/2022	4/4/2025	8/5/2025	3,375,000	35,020
22-GR-0035	6/1/2023	4/18/2025	8/18/2025	1,500,000	-
22-GR-0028	8/26/2022	4/4/2025	7/31/2025	500,000	26,331
Combined Total Cost				\$26,248,369	

Source: State, PM/WRA, response to SIGAR vetting, 7/15/2025.

## Disposition of U.S.-Funded Assets in Afghanistan

Consistent with the terms of their program awards, State and USAID direct nongovernmental organizations (NGOs) and international organizations to provide disposal plans for qualifying assets (e.g., items with a current fair market value in excess of \$10,000) once a program ends. The grant or award officer responsible for the award, in consultation with the program office, reviews the plan and authorizes disposition (i.e., retention, transfer or donation, sale, or destruction).<sup>24</sup>

Starting in March, USAID's Office of Acquisition and Assistance (OAA) issued expedited disposition instructions to NGOs for four categories of supplies and equipment: critical security risks, high value assets, reputationally sensitive assets, and program commodities.<sup>25</sup> When SIGAR asked State SCA for a copy of this guidance, State said, "Many staff who managed awards are no longer with the department and this information cannot be obtained by [this report's issue date]."<sup>26</sup>

In June, BHA told SIGAR that its implementing partners were submitting asset disposition plans for review in accordance with the terms of their awards. Once submitted, the agreement officer then has 120 days to issue written instructions to the implementing partner to dispense of the items in a different manner than proposed, if necessary. BHA said some programs are still awaiting responses to their disposition plans, though BHA noted that approved plans primarily comprised NGO-to-NGO transfers.<sup>27</sup>

## Taliban Seizure of U.S.-Funded Assets

SIGAR has received conflicting information regarding the Taliban's attempts to interfere with asset disposition. Both State PRM and PM/WRA said their implementing partners have not reported any Taliban demands for assets, data, or staff personal information, and, as previously noted, State F declined to answer any of SIGAR's questions this quarter.<sup>28</sup> State INL reported that implementers retained security support during closeouts and successfully safeguarded implementer staff and assets.<sup>29</sup> However, USAID BHA told SIGAR:

Asset disposition in Afghanistan continues to present a considerable challenge to implementing partners due to pressure from the [Taliban] to hand over assets. The termination of all awards in Afghanistan heightened the risk of seizure of assets by the [Taliban] because of the large quantity of assets requiring disposition within a short period and the lack of active USAID or USG-funded implementing partners to transfer or donate items to. Additionally, implementing partners have significantly downsized their staffing footprint, which, in addition to the lack of timely guidance on proper award closeout, may be negatively impacting their ability to properly safeguard and dispose of USG-funded items.<sup>30</sup>

BHA reported that in May, the Taliban raided an implementing partner in Kabul twice and forcibly confiscated all remaining assets, including two armored vehicles and sensitive security equipment. The confiscated BHA-funded items had an estimated value of \$42,000, and were intended for transfer to another NGO. In addition to the loss of assets, the staff faced verbal and physical threats from the Taliban during these encounters.<sup>31</sup>

USAID's Afghanistan Mission also reported "increasing challenges" related to executing approved disposition plans. During the reporting period, the Taliban confiscated armored vehicles, soft-skin vehicles, sensitive security equipment, and other valuable property. USAID noted that heavily armored units from the Taliban general directorate of intelligence forcibly entered implementing partner compounds on multiple occasions, seizing equipment, cash, and project documentation. In addition to "significant asset losses," staff faced interrogation and temporary detention. USAID said, "This worsening security and administrative climate has severely impeded disposition efforts and raised serious concerns for the safety of [implementing partner] personnel."<sup>32</sup>

Last quarter, SIGAR interviewed implementing partners who warned of these potential outcomes. One employee working at a large NGO with five field offices 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 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>33</sup>

At that time, State informed SIGAR that USAID implementing partners in Afghanistan possessed 56 armored vehicles 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>34</sup> It is not clear if any efforts were made between April and July 2025 to safeguard these assets or provide additional support to implementing partners in Afghanistan.

## 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 2021 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 closeout 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.2, remaining unliquidated ASFF obligations are nearly \$82.1 million.<sup>38</sup>

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

TABLE A.2

SUMMARY STATUS OF ASFF OBLIGATED CONTRACTS				
	Cumulative Obligations	Cumulative Expenditures	Unliquidated Obligation (ULO) <sup>a</sup>	ULO as of:
<b>Military Departments</b>				
<b>Department of the Air Force</b>				
A-29s	\$1,009,707,000	\$992,966,000	\$16,741,000	7/11/2025
C-130	242,450,000	126,980,000	496,000	7/11/2025
PC-12	21,150,490	20,759,641	390,887	7/11/2025
<b>Department of the Army</b>				
ASFF	171,831,039	168,524,049	3,306,990	6/12/2025
UH-60	132,047,657	130,149,417	1,898,238	6/13/2025
ASFF Ammunition	59,149,127	48,652,434	10,496,693	6/9/2025
<b>Department of the Navy</b>				
Contracts	8,825,470	8,075,625	237,304	7/21/2025
<b>Subtotal (All Military Departments)</b>	<b>\$1,645,160,783</b>	<b>\$1,496,107,166</b>	<b>\$33,567,112</b>	
<b>Military Command</b>				
<b>Defense Security Cooperation Management Office-Afghanistan</b>				
Contracts	185,530,801	137,045,379	48,485,422	7/1/2025
<b>Total</b>	<b>\$1,830,691,584</b>	<b>\$1,633,152,545</b>	<b>\$82,052,534</b>	

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

Source: DOD, response to SIGAR data call, 7/21/2025, 7/19/2025; DOD, "DOD Dictionary of Military and Associated Terms," 11/2021, p. 295.

## U.S. ASSISTANCE ENDNOTES

- 1 State, SCA, response to SIGAR vetting, 7/16/2025; USAID, response to SIGAR data call, 6/12/2025.
- 2 The White House, Reevaluating and Realigning United States Foreign Aid, Executive Order, 1/20/2025; State, SCA, response to SIGAR vetting, 7/16/2025.
- 3 State, SCA, response to SIGAR vetting, 4/15/2025; State, SCA, response to SIGAR vetting, 7/16/2025.
- 4 State, INL, email correspondence with SIGAR, 7/17/2021; State, SCA, response to SIGAR vetting, 7/21/2025.
- 5 State, SCA, responses to SIGAR vetting, 7/16/2025 and 7/21/2025; State, INL, email correspondence with SIGAR, 7/17/2025.
- 6 State, email correspondence with SIGAR, 6/24/2025; State, PRM, response to SIGAR data call, 6/13/2025; USAID, response to SIGAR data call, 6/12/2025; USAID, BHA, response to SIGAR data call, 6/13/2025.
- 7 State, email correspondence with SIGAR, 6/24/2025; State, SCA, response to SIGAR vetting, 7/16/2025.
- 8 USAID, BHA, response to SIGAR data call, 6/13/2025.
- 9 USAID, BHA, response to SIGAR data call, 6/13/2025.
- 10 State, Secretary Rubio Appointed As Acting Administrator for the United States Agency for International Development, 2/3/2025.
- 11 USAID, Memorandum to All USAID Personnel, 3/28/2025.
- 12 USAID, BHA, response to SIGAR data call, 6/13/2025.
- 13 USAID's refusal to provide this information to SIGAR violates the agency's statutory obligation to provide all information requested by SIGAR. There is no attorney-client privilege for agency information, nor is there any exemption for documents "intended for limited distribution." See Inspector General Act of 1978, as amended, 5 U.S.C. 406(a).
- 14 USAID, response to SIGAR data call, 6/12/2025.
- 15 USAID, supplementary response to SIGAR data call, 6/13/2025.
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- 17 USAID, Response to Request for Information on Afghanistan Closeouts, email correspondence, 7/17/2025.
- 18 State, PRM, response to SIGAR data call, 6/13/2025; State, PM/WRA, response to SIGAR data call, 6/13/2025.
- 19 State, PRM, response to SIGAR data call, 6/13/2025.
- 20 State, SCA, response to SIGAR vetting, 7/11/2025.
- 21 State, INL, response to SIGAR vetting, 7/14/2025.
- 22 State, PM/WRA, response to SIGAR data call, 6/13/2025.
- 23 State, PM/WRA, response to SIGAR vetting, 7/15/2025.
- 24 National Archives and Records Administration, Federal Code of Regulations, 2 CFR 200.311–314, amended 1/3/2025; USAID, response to SIGAR data call, 6/12/2025; USAID, BHA, response to SIGAR data call, 6/13/2025; State, PRM, response to SIGAR data call, 6/13/2025; State, INL, response to SIGAR vetting, 7/14/2025; State, SCA, response to SIGAR vetting, 7/14/2025.
- 25 State PRM, response to SIGAR data call, 6/13/2025; USAID, BHA, response to SIGAR data call, 6/13/2025.
- 26 State, SCA, response to SIGAR vetting, 7/11/2025.
- 27 USAID, BHA, response to SIGAR data call, 6/13/2025.
- 28 State, PRM, response to SIGAR data call, 6/13/2025; State, PM/WRA, response to SIGAR data call, 6/13/2025; State, email correspondence with SIGAR, 6/24/2025.
- 29 State, INL, response to SIGAR vetting, 7/14/2025.
- 30 USAID, BHA, response to SIGAR data call, 6/13/2025.
- 31 USAID, BHA, response to SIGAR data call, 6/13/2025.
- 32 USAID, response to SIGAR data call, 6/12/2025.
- 33 SIGAR, Interview with an NGO Official, 2/28/2025.
- 34 State, SCA, response to SIGAR vetting, 4/15/2025.
- 35 DOD, OUSD-P, response to SIGAR vetting, 10/15/2022.
- 36 Full-Year Continuing Appropriations and Extensions Act, 2025, Pub. L. No. 119-4, Section 1416, 3/15/2025.
- 37 DOD, OUSD-P, response to SIGAR vetting, 10/15/2022; DOD, OUSD-P, correspondence with SIGAR, 9/25/2022.
- 38 DOD, OUSD-P, response to SIGAR data call, 7/18/2025; DOD, response to SIGAR data call, 6/15/2022; DSCMO-A response to SIGAR vetting, 1/18/2021.
- 39 See Appendix A.











# 2 RECENT DEVELOPMENTS



## RECENT DEVELOPMENTS CONTENTS

<b>Humanitarian Needs Update</b>	<b>17</b>
<b>International Engagement</b>	<b>22</b>
<b>Quarterly Highlight: Taliban Repression of Women and Girls</b>	<b>25</b>
<b>Security</b>	<b>26</b>
<b>Economy</b>	<b>28</b>
<b>Counternarcotics</b>	<b>31</b>

**Photo on previous page**

International Organization for Migration officials visit Kandahar Province in May 2025. (Photo by UNAMA/Ahmad Khalid Khaliqi)

# RECENT DEVELOPMENTS

## RECENT DEVELOPMENTS IN AFGHANISTAN



### KEY ISSUES & EVENTS

This quarter, the UN warned that there is a “significant gap” in humanitarian funding in Afghanistan following the U.S. withdrawal of aid. As a result, the UN Office for the Coordination of Humanitarian Affairs lowered its targeted support to 12.5 million of the 22.9 million Afghans it says are in critical need.

The United States is narrowing its focus in Afghanistan to mitigating terrorist threats and returning detained Americans. State said the United States “cannot continue propping up the Taliban.”

This quarter, the UN’s International Organization for Migration warned that Afghanistan is not equipped to absorb the 1.9 million Afghans forcibly returned thus far from Iran and Pakistan in 2025, and said urgent aid is needed to prevent the situation from growing increasingly unstable.

## RECENT DEVELOPMENTS

### HUMANITARIAN NEEDS UPDATE

#### Loss of U.S. Funding Creates Significant Gap in UN Humanitarian Response

In 2025, the United States ceased humanitarian aid to Afghanistan.<sup>1</sup> The UN Office for the Coordination of Humanitarian Affairs (UN OCHA) said the United States has been the largest donor to the humanitarian response in Afghanistan since 2013, and was “instrumental in strengthening emergency responses during critical moments,” including averting famine in 2021 and 2022 through “robust” support for food security and nutrition interventions. Without U.S. support, UN OCHA said “several million” people in Afghanistan

will lose access to humanitarian services. The latest UN data from March 2025 showed access had declined by 19% compared to March 2024.<sup>2</sup> The International Rescue Committee agreed that U.S. assistance had been a “critical lifeline” to the Afghan people, noting that this year’s funding cuts are having “devastating impacts on the country’s most vulnerable communities.”<sup>3</sup>

UN Secretary-General António Guterres’ June report on the situation in Afghanistan, said Afghans “suffer from multiple challenges,” including widespread poverty, unemployment, limited access to basic services, frequent natural disasters, and oppressive Taliban governance. The decrease in foreign aid funding has “exacerbated the dire economic situation of millions of Afghans,” he said.<sup>4</sup> In June, U.S. Ambassador to the UN Dorothy Shea acknowledged that “the situation remains dire” in Afghanistan, but maintained that the Taliban’s policies are aggravating the multiple challenges Afghans already face. “It is time for change to come from within Afghanistan,” she said, rather than the Taliban relying on outside donors to provide for the Afghan people.<sup>5</sup>

UN OCHA requested \$2.42 billion from donors to support life-saving humanitarian services for 22.9 million people in Afghanistan in FY 2025. The United States contributed more than \$30 million to UN OCHA’s 2025 Humanitarian Response Plan (HRP) before pausing and later terminating assistance in Afghanistan in April.<sup>6</sup>

In 2024, the United States was the single largest donor to the HRP, contributing \$736.6 million (45% of total funding requested).<sup>7</sup> “The loss of such a critical donor has created a significant gap in the 2025 humanitarian response,” UN OCHA said, and as a result, has narrowed its targeted assistance efforts to 12.5 million people in 145 Afghan districts (out of 401) with the highest severity of needs. Under this reprioritization, UN OCHA lowered its request to \$1.62 billion.<sup>8</sup>

### European Union Increases Aid to Afghanistan

While the 2025 HRP is not yet fully funded, the European Union (EU) recently agreed to increase humanitarian assistance to Afghanistan. On June 16–17, senior EU officials met in Brussels with representatives from the Gulf states, G7 partners, the UN, the World Bank, and Afghan civil society to discuss political developments, humanitarian challenges, and support for basic needs in Afghanistan. An EU statement noted, “Participants stressed the need for a coordinated and inclusive approach that supports a peaceful and stable Afghanistan, anchored in international norms and obligations,” though “technical engagement” with the Taliban is necessary regardless “to ensure humanitarian access and address urgent basic needs.”<sup>9</sup>

Following the meeting, the European Commission—the EU’s main executive body—announced it would provide €161 million (\$189 million) in humanitarian aid in 2025 to help the most vulnerable Afghans in the country as well as Afghan refugees in Pakistan and Iran.<sup>10</sup> The aid package will include



food provision, health care, malnutrition treatment, clean water and sanitation services, legal services, emergency education, and disaster preparedness.<sup>11</sup>

## Humanitarian Risks in Afghanistan

A recent study from the Federal University of Bahia's Institute of Collective Health (Brazil) published in *The Lancet* found that the countries that received the highest United States Agency for International Development (USAID) funding per capita had an associated 15% decrease in mortality across all age groups, and a 44% decrease in toddler mortality. Afghanistan was in the highest quartile of aid disbursements and had an associated 18% decrease in mortality across all ages from 2001 to 2021. The study also found that USAID funding was strongly associated with a decrease in mortality due to diarrheal diseases, nutritional deficiencies, lower respiratory infections, and maternal mortality.<sup>12</sup> Afghanistan's population is particularly vulnerable to these specific health risks.

The Integrated Food Security Phase Classification—an intergovernmental and multilateral initiative to analyze global levels of food insecurity—estimated in April that 12.6 million Afghans (27% of the population) face high levels of acute food insecurity.<sup>13</sup> According to the UN, 90% of young children in Afghanistan live in food poverty and lack access to sufficient food for their growth and development. Within that demographic, 3.5 million Afghan children suffer from wasting, which can cause severe medical complications and an increased risk of mortality.<sup>14</sup> In response to the “severe crisis” of child wasting, multiple UN agencies issued a joint call to action in June underscoring the need for increased funding for a coordinated response.<sup>15</sup>

The World Food Programme (WFP), which provides nutrition assistance, 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 in emergency food assistance in 2024.<sup>16</sup> Last quarter, the State Department (State) confirmed that the United States was terminating funding for WFP in Afghanistan, due to “concern that the funding was benefitting terrorist groups.”<sup>17</sup>

The abruptness of these funding cuts heightens the potential for waste.<sup>18</sup> This is especially true for perishable goods already purchased by the United States. In July, *The Atlantic* reported that 500 tons of U.S.-funded nutritional biscuits intended for children in Afghanistan and Pakistan were held in storage for months and later destroyed. The biscuits cost U.S. taxpayers \$800,000 and could have fed 1.5 million children for a week, according to the report.<sup>19</sup> State spokesperson Tammy Bruce said the failure to distribute the biscuits was not related to the funding pause. She noted, “There are a number of things that can affect this... we are involved in looking at all of our systems” to improve efficiency, and that the United States remains “the world’s largest supporter of people with food and other aid.”<sup>20</sup> As previously noted, Afghanistan is no longer receiving such aid.

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>21</sup> As of June, WFP had stopped providing monthly nutrition support to approximately 100,000 Afghan children and 150,000 pregnant and breastfeeding Afghan women due to funding constraints.<sup>22</sup> The Afghanistan Nutrition Cluster, a coordination mechanism for NGOs and multilateral organizations, reported separately that 298 nutrition sites are closed across Afghanistan due to funding cuts, directly impacting 68,482 women and children under five.<sup>23</sup> Looking at April through October 2025, the Integrated Food Security Phase Classification said funding cuts will have a “significant negative impact on the most vulnerable families” in Afghanistan over the coming months. Without additional aid, the situation could “rapidly deteriorate,” with millions of Afghans reaching emergency levels of food insecurity.<sup>24</sup> WFP has already warned that “a serious drought in the north and northwest of the country, affecting 19 provinces, is now driving up these numbers.”<sup>25</sup>

WFP added that as more Afghans face health complications from nutritional deficiencies, demand for health services is increasing, while access to health care is waning.<sup>26</sup> According to the World Health Organization (WHO), 422 WHO-run health facilities in Afghanistan have closed since the United States withdrew its financial support, affecting 3.08 million people in 30 provinces. WHO still supports 131 primary health care facilities, as of June.<sup>27</sup> The UN Population Fund (UNFPA) separately estimated that 6.9 million women and children in Afghanistan will be affected by the United States’ decision to withdraw \$102 million in funding for that agency’s work in Afghanistan, which primarily supports family and women’s health care. In May, UNFPA said it could no longer support 500 of the 900 health clinics it supported before the funding cut.<sup>28</sup>

As local nutrition and family health clinics close, Afghans are increasingly turning to “already overburdened” hospitals for health care, according to Doctors Without Borders (MSF). Those regional and provincial hospitals are “struggling to meet the health needs of Afghan children” due to the “constant stream of new patients arriving late in critical condition with complex medical needs, who require urgent medical treatment.” In April, the group reported a record 13,738 emergency room consultations for children under five at Boost Hospital in Helmand Province, the highest number by month since 2020. Even with two children to a bed, MSF said in July that they are unable to admit everyone in need of care.<sup>29</sup> Doctors interviewed by the *Washington Post* in July described similar conditions across the country. One doctor at a public hospital in Ghazni told the *Post*, “We’re struggling with everything, including things that used to exist in abundance,” as stocks of basic drugs like antibiotics and pain relievers run out.<sup>30</sup> According to WHO, the strain on the public health system is further exacerbated by the high volume of returnees from Pakistan and Iran, many

of whom are “in desperate need of medical care,” for wounds, infections, dehydration, and under-nutrition.<sup>31</sup>

### **Afghans Forced to Return to Afghanistan Face Instability and Insufficient Aid**

This quarter, the UN’s High Commissioner for Refugees (UNHCR) warned of a “sharp increase” in Afghan returnees from Iran intensifying “the already desperate situation inside Afghanistan.” UNHCR’s representative in Kabul called on the international community to respond with emergency aid and longer-term support, noting that “dwindling international support is deepening the complex, overlapping crises in Afghanistan.” Without immediate and substantial funding, UNHCR said the scale of the returns could destabilize the already fragile situation in Afghanistan.<sup>32</sup>

So far, 1.5 million Afghans have been forced to return from Iran in 2025, including 938,200 Afghans who were arrested and deported by Iranian authorities.<sup>33</sup> Iran’s government first announced its plan in March to expel two million Afghans when their temporary residence documents expired.<sup>34</sup> In May, Iranian authorities intensified deportation operations and publicly issued an order for undocumented Afghan refugees to leave the country by July 6. Since that statement, there has been a “sharp rise” in both returns and deportations from Iran; UNHCR recorded 57,700 deportations in March, but that number grew to 256,000 by June.<sup>35</sup> The influx of Afghans in June has pushed local services “to the verge of collapse,” said the UN’s International Organization for Migration (IOM).<sup>36</sup> Since then, the daily rates of return have only increased, peaking at 43,000 returns on July 1. On July 4, UNHCR issued an urgent request for additional funding to support the returnees from Iran, describing staff and structures as “inundated.” Given the current pace of returns, UNHCR said in early July that it will run out of funding within a few weeks.<sup>37</sup>

As Afghans are being forcibly returned from Iran, Pakistan is also expelling Afghans. Pakistan first announced its plan to repatriate Afghan refugees in October 2023, following a rise in anti-immigrant sentiment due to economic and security issues. Since January 2025, Pakistan has increased pressure on Afghan refugees to leave the country. Then in February, Pakistan announced its intent to deport Afghans awaiting resettlement in the United States following a pause in U.S. refugee resettlement. Approximately 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>38</sup>

Since the April 1 deadline, 42,800 Afghans have been deported from Pakistan and approximately 230,500 have returned, 70% of whom lacked the legal documentation to stay in Pakistan.<sup>39</sup> 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 warned that Afghanistan is not equipped to absorb the high volume of returnees, totaling 1.9 million from Iran and Pakistan in 2025 thus far, and said urgent aid is needed to prevent the situation from growing increasingly unstable.<sup>40</sup>

### INTERNATIONAL ENGAGEMENT

Since August 2021, the Taliban have lobbied to be recognized as the official government of Afghanistan and integrated into the international economic fold. At the same time, they are implementing the world’s most repressive policies against women and girls.<sup>41</sup> In 2023, the UN Security Council authorized an independent assessment to identify the best strategy for Afghanistan’s reintegration into the international community. The assessment concluded that the status quo of nonengagement was not working, and recommended increased coordinated dialogue with clear commitments and outcomes.<sup>42</sup> Following these recommendations, the UN’s Special Envoys for Afghanistan met with the Taliban in Doha in 2024, but the situation remains at an impasse with the Taliban refusing to concede to international norms in exchange for economic relief.<sup>43</sup>

In response, the United States has moved to minimize its dealings with Afghanistan, while the UN advocates for more structured engagement and continued assistance.<sup>44</sup> On June 23, UN Special Representative Otunbayeva briefed the Security Council on the status of engagement with the Taliban during its session on the situation in Afghanistan.<sup>45</sup> Otunbayeva reiterated the UN’s objective of an Afghanistan at peace with itself and its neighbors, fully reintegrated into the international community, and meeting its international obligations. To meet this goal, the UN is proposing a new chapter of engagement called the “comprehensive approach,” wherein working groups address key issues in a structured multilateral framework, demonstrating a pathway to reintegration through discussion, cooperation, and confidence-building.<sup>46</sup>

Otunbayeva acknowledged concerns about the efficacy of engagement thus far, but noted “the country would be in a far worse place without the presence and assistance of the international community.” At the least, Otunbayeva said engagement “provides an element of protection and prevention,” and ideally “outstanding issues can be solved through diplomacy.” One such unresolved issue is international disapproval of the Taliban’s treatment of women and girls, which Otunbayeva compared to the Taliban’s concerns regarding frozen assets, sanctions, and non-recognition. Under the “comprehensive approach,” Otunbayeva said both parties’ concerns will be put into “a more structured multilateral framework for dialogue and potential progress,” wherein engagement sessions build confidence and begin “removing obstacles that impede further cooperation.”<sup>47</sup>



As part of the UN's "comprehensive approach," the UN Assistance Mission in Afghanistan (UNAMA) convened technical working groups in Doha on private sector and counternarcotics initiatives in Afghanistan following the Security Council's meeting in June. The talks were attended by representatives from various international organizations, the Taliban, and UN member states, including the United States, which sent "technical level representation."<sup>48</sup>

### Trump Administration Prioritizes Security in Afghanistan

This quarter, the United States narrowed its focus in Afghanistan to mitigating terrorist threats and returning detained Americans. U.S. Ambassador to the UN Dorothy Shea explained to the UN Security Council on June 23 that "our approach to assistance has not been sustainable and has failed to yield the intended results" in the four years since the Taliban takeover. Ambassador Shea noted that, "We continue to have the same conversations without demanding results from the Taliban," referring to the ongoing economic challenges "all made worse by the Taliban's repressive policies."<sup>49</sup>

On July 7, the United States was one of only two UN member states to vote against a resolution calling for increased humanitarian assistance to Afghanistan. Resolution A/79/L.100 reaffirms the UN's commitment to the sovereignty and unity of Afghanistan; recognizes the need for an integrated approach to the challenges in the country; encourages member states to increase engagement; expresses concern about the Taliban's human rights abuses; and calls for increased humanitarian assistance to Afghanistan. The resolution passed with 116 votes for, two votes against, and 12 abstentions.<sup>50</sup> Regarding the vote, State said, "It is the position of the United States that we cannot continue propping up the Taliban while simultaneously demanding they meet their international commitments and respect Afghanistan's international obligations."<sup>51</sup>

State told SIGAR that, "The Trump Administration places the highest priority on protecting U.S. national security and ensuring the safety and security of Americans." State underscored that the United States "cannot even consider steps towards normalization of relations" with the Taliban under current conditions, particularly the Taliban's continued detention of American citizens. Following the negotiated release of two hostages last quarter, State said that it has demanded the Taliban cease "hostage diplomacy." If additional hostages are not released, Secretary of State Marco Rubio warned of imminent "consequences."<sup>52</sup>

As part of its effort to expedite the return of Americans, State announced a new \$5 million reward for information leading to the location, recovery, and safe return of American businessman Mahmood Shah Habibi, who was abducted in Kabul in 2022. At that time, Habibi was detained by the Taliban's general directorate of intelligence and has not been heard from since.<sup>53</sup>

### **Russia Officially Recognizes Taliban as Government of Afghanistan**

This quarter, Russia became the first country to formally recognize the Taliban as the official government of Afghanistan. The Russian Ministry of Foreign Affairs said in a July statement that, “[Recognition] will give impetus to the development of productive bilateral cooperation between our countries in various fields.” Taliban foreign minister Amir Khan Muttaqi said on X that Russia’s “brave decision will be an example to others.”<sup>54</sup>

The Taliban have already formed unofficial diplomatic ties with other regional states, including the United Arab Emirates, Uzbekistan, Turkey, and Pakistan, to address mutual security and economic concerns. Looking forward, the International Crisis Group said South and Central Asian states are likely to deepen engagement with the Taliban and follow Russia’s lead in formally establishing diplomatic relations.<sup>55</sup>

### **ICC Issues Arrest Warrants for Taliban Leaders**

On July 8, the Pre-Trial Chamber II of the International Criminal Court (ICC) issued arrest warrants for Taliban emir Haibatullah Akhundzada and chief justice Abdul Hakim Haqqani on the grounds that the two Taliban leaders have committed a crime against humanity by persecuting women and girls on the basis of their gender.<sup>56</sup>

The ICC found that the Taliban have “implemented a governmental policy that resulted in severe violations of fundamental rights and freedoms of the civilian population of Afghanistan, in connection with murder, imprisonment, torture, rape, and enforced disappearance.” The ICC stated that some Taliban policies target the rights of all Afghans, but noted the Taliban have “specifically targeted girls and women by reason of their gender, depriving them of fundamental rights and freedoms,” including the rights to education, privacy, freedom of movement, and freedom of expression, conscience, and religion.<sup>57</sup>

## QUARTERLY HIGHLIGHT: TALIBAN REPRESSION OF WOMEN AND GIRLS

In the nearly four years since the Taliban takeover in August 2021, the Taliban have “systematically deprived” Afghan women and girls of their rights through an “institutionalized system of discrimination, oppression, and domination amounting to crimes against humanity,” according to the UN Human Rights Council. Under Taliban rule, girls are barred from school after the sixth grade; women must be accompanied by a male guardian in public; women must be completely covered and conceal their voices in public; women are prohibited in communal public spaces; and women are banned from most employment. As a result, women and girls “have been effectively erased from public life Afghanistan.”<sup>58</sup>

The Taliban claim these policies are required under their interpretation of Sharia law, the framework the Taliban have used to restructure Afghanistan’s legal and justice systems. However, the Human Rights Council noted that Islamic scholars “consistently raise concerns” about the Taliban’s interpretation of Sharia, which is unlike the interpretation of Islamic law in other Muslim majority states. Rather, the Taliban use religious law “as a mechanism for subjugation rather than safety... designed to entrench power, silence opposition, and control the lives of Afghans through fear and repression.”<sup>59</sup> The Human Rights Council underscored that the Taliban’s restructuring of the legal system was intentionally “designed to enforce, entrench, and sustain the group’s repressive and misogynistic ideology.”<sup>60</sup>

The Taliban’s use of the legal system to institute social control under the guise of religion is demonstrated by the Law for the Promotion of Virtue and Propagation of Vice, which they enacted in August 2024. Under that law, inspectors are empowered to surveil the population to ensure compliance with the Taliban’s edicts and to punish anyone deemed noncompliant. As a result, Afghans not only live in a climate of fear, but also face increased obstacles to accomplishing essential tasks.<sup>61</sup> For example, a study by the UN’s Gender in Humanitarian Action group completed in July–August 2024 found that 70% of the 20,000 women interviewed had difficulty accessing humanitarian services due to mobility restrictions and the absence of women

humanitarian workers, at a time when 27% of the population faces high levels of food insecurity.<sup>62</sup>

According to the Human Rights Council, the human rights situation in Afghanistan is linked to the economic and humanitarian crises. As international donors decrease aid to Afghanistan, women and girls are “disproportionately affected,” as programs are forced to scale down operations or close.<sup>63</sup> While many NGOs have persevered to provide women services despite Taliban interference, the Human Rights Council said aid cuts put women at risk of losing their remaining access to health care, food assistance, and protection services.<sup>64</sup>

Afghanistan currently ranks second lowest in the world for women’s empowerment and gender parity, after Yemen, according to a study by UN Women. In its Afghanistan Gender Index, UN Women analyzed women’s status through 11 indicators across five dimensions: life and good health; education, skill building, and knowledge; labor and financial inclusion; participation in decision-making; and freedom from violence. UN Women found that on average, Afghan women reach just 17% of their potential to exercise their rights and freedoms, and achieve only 24% of what Afghan men do. In other words, the gender gap is 76% in Afghanistan, and UN Women predicts it is likely to get worse. As Taliban policies become more entrenched over time, Afghanistan’s scores across these indicators will “continuously spiral downward.”<sup>65</sup> The situation in Afghanistan “is not just a crisis,” said UN Women Executive Director Sima Bahous, “this is generational damage.”<sup>66</sup>

## SECURITY

Terror groups operate in and from Afghanistan amid ongoing U.S., UN, and regional concerns that the country continues to be 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>67</sup>

This quarter, State said the Taliban have “communicated that it takes its Doha Agreement counterterrorism commitments seriously,” and that the Taliban “walked back a statement in which [spokesperson Zabihullah Mujahid] said they no longer considered the Doha Agreement valid.”<sup>68</sup> State added that it is taking a “whole-of-government approach” to Afghanistan counterterrorism efforts to “prevent the re-emergence of external threats from Afghanistan.”<sup>69</sup>

## Active Terror Groups in Afghanistan

### 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.<sup>70</sup> The UN sanctions team said ISIS-K operates centers in Badakhshan, Nuristan, and Kunar Provinces, and that the group and its affiliates “remained resilient and adaptable to counterterrorism pressures.”<sup>71</sup>

### ISIS-K Attacks

ISIS-K claimed one attack this quarter, killing four Taliban members in Nangarhar Province. ISIS-K maintained a relatively low profile, compared to the prior quarters. The UN Secretary General's June report on Afghanistan said that ISIS-K did not threaten the Taliban's control of power and territory.<sup>72</sup>

The Taliban maintain that ISIS-K has no “active or organized presence,” in the country, yet reported that they clashed with ISIS-K fighters in northeast Kabul this quarter, according to the non-profit Armed Conflict Location and Event Data (ACLED) program.<sup>73</sup>

### Tehreek-e-Taliban Pakistan

The Afghan Taliban support Tehreek-e-Taliban (TTP), the so-called Pakistani Taliban, which has a UN-estimated 6,000–6,500 fighters, mostly based in eastern Afghanistan. The TTP aims to gain territorial control of northwestern Pakistan and targets Pakistani police and security forces.<sup>74</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>75</sup>



## TTP Attacks

This quarter, TTP claimed 193 attacks against Pakistani security personnel, according to ACLED. A TTP faction, Hafiz Gul Bahadur claimed one attack that killed 13 soldiers and injured at least a dozen civilians in June.<sup>76</sup> Last quarter, TTP claimed 210 attacks, many along the Afghanistan-Pakistan border.<sup>77</sup>

## Al Qaeda

The Taliban continued to provide a permissive environment for al Qaeda across Afghanistan. A February UN sanctions monitoring team report deems al Qaeda leader “Sayf al-Adl’s strategy to reorganize al Qaeda’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>78</sup> The ODNI 2025 Annual Threat Assessment also noted al Qaeda’s intent to target the United States.<sup>79</sup> UN sanctions monitoring teams have said that al Qaeda in Afghanistan has 30–60 core members, including no more than 12 senior leaders.<sup>80</sup>

## Armed Opposition Groups

Armed anti-Taliban opposition groups did not “seriously threaten the Taliban’s hold on power and territory,” according to the UN Secretary-General’s June Afghanistan report.<sup>81</sup> These groups, including the Afghanistan Freedom Front (AFF) and the National Resistance Front (NRF), claimed 37 attacks, compared to 88 attacks last quarter.<sup>82</sup> The Taliban claimed one attack against the NRF in this timeframe.<sup>83</sup>

## Taliban Security Forces

The Taliban ministry of defense claimed that 6,203 individuals joined the army this quarter, bringing their total reported, but unverified strength to 205,236. Additionally, the ministry of interior reported that 3,843 individuals completed police training across the country this quarter, bringing the total Taliban-reported police strength to 223,394.<sup>84</sup> SIGAR cannot independently verify the Taliban’s data, nor can State. DOD said it does not track force strength information for the Taliban regime in the same way it did for the Afghan National Defense and Security Forces (ANDSF).<sup>85</sup>

The UN Secretary-General’s June Afghanistan report added that the Taliban have called for a 20% reduction in security sector personnel, in addition to moving several Taliban loyalists to leadership positions in the general directorate of intelligence.<sup>86</sup> In addition to security personnel shifts, the Taliban claimed in June that they restored 529 military vehicles and 38 weapons of U.S.-origin left behind by the ANDSF, which included 50 Humvees, eight assault tanks, four anti-aircraft guns, and 32 various rifles.<sup>87</sup>

Last quarter, 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. In 2022, 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 when the Afghan government collapsed. DOD said that without support from DOD contractors “the operational readiness of that equipment will continue to degrade.”<sup>88</sup>

## ECONOMY

Afghanistan’s economic growth in FY 2024 remained “too limited to improve living standards meaningfully,” due to “policy uncertainty, limited financial access, and structural deficiencies,” as well as volatile trade conditions and declining aid, according to the World Bank’s May 2025 Afghanistan Economic Monitor.<sup>89</sup>

### Economic Indicators

#### Afghan Currency

In June, the afghani (AFN) appreciated by 1.1% compared to the previous fiscal year, exchanging at a rate of 70.2 per USD.<sup>90</sup> However, the World Bank adjusted the AFN for inflation differentials and reported “a continued loss in external competitiveness,” showing Afghanistan’s challenges in maintaining a balanced trade portfolio amid limited external financing.<sup>91</sup>

#### Price Trends

**Headline inflation** rose to 0.5% in May 2025, compared to -7.5% in May 2024, which was largely driven by a rise in non-food prices and domestic demand recovery. **Core inflation** rose to 3.4% year-on-year, “indicating a soft rebound in underlying price momentum,” according to the World Bank’s May Economic Monitor.<sup>92</sup>

#### Taliban Revenue

The Taliban has not published an approved national budget since their takeover in 2021. Taliban revenue collection and spending “is difficult to disaggregate from spending and revenue collection by Afghan ministries and state-owned enterprises,” State said last quarter, adding that there was limited information on Taliban spending.<sup>93</sup> The World Bank has also said that there is limited independent data availability and that it relies largely on Taliban-provided data.<sup>94</sup>

According to the World Bank’s June economic report, Taliban revenue collection for the first quarter of the fiscal year totaled AFN 59.1 billion (\$830 million), representing a 12% year-on-year increase.<sup>95</sup> Taliban expenditures in the third month of the fiscal year slightly declined year-on-year, due to “reduced wage and salaries, driven by downsizing in both the civilian and security sectors, as well as a reduction in pay scales.” The World Bank also said

**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>.

that even though the deficit decreased in the quarter, Afghanistan still needs stronger spending controls and improved currency management.<sup>96</sup>

## Currency Shipments

This quarter, State said it received reports that the UN is planning one currency shipment per month through the end of 2025 for use by UN agencies and its approved partners. State received reports last quarter that should UN cash shipments suddenly stop, Afghanistan's central bank would be unable to remedy the economic impact with a currency auction, negatively affecting the exchange rate.<sup>97</sup> The UN said currency shipments have provided a "transparent, low-cost channel for approved NGOs to receive international funding, while also helping stabilize the Afghan currency."<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 cash shipments arrived in Kabul every 10–14 days, averaging \$80 million each. In 2022 and 2023, the UN transferred \$3.6 billion in cash 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>

### **Evaluation 24-32-IP: U.S. Currency Shipments to Afghanistan: U.S. Currency Has Reportedly Stabilized the Afghan Economy but Benefits the Taliban**

A SIGAR evaluation issued in July 2024 assessed (1) the impact of introducing large amounts of U.S. currency into the Afghan economy; and (2) the benefits and challenges of using direct cash assistance as a form of aid, compared to other forms of assistance. SIGAR found that Afghanistan suffers from a liquidity crisis due to its isolation from the international banking sector and its central bank's—Da Afghanistan Bank (DAB)—lack of technical expertise within the financial sector, and its inability to print new, or replace existing, afghani banknotes. The UN's U.S. currency shipments have had a positive economic impact, as the shipments eased Afghanistan's liquidity crisis and have allowed the Taliban-run DAB to implement monetary policies, such as easing cash withdrawal restrictions, and have helped alleviate the negative economic impacts of Taliban policies, such as restricting women's ability to travel or be employed. However, due to the Afghan economy's reliance on U.S. currency shipments, SIGAR found that a reduction or cessation of the shipments would result in a reversal of economic and humanitarian gains. SIGAR also found that UN shipments of U.S. currency provide direct and indirect benefits to the Taliban, such as revenue generation, stabilizing and strengthening the regime, and providing it access to untraceable U.S. currency.

## Economic Development

### Investment Update

The Taliban continued to pursue revenue-funded projects to reach their stated goal of self-sufficiency, according to the UN Secretary-General's June Afghanistan report.<sup>101</sup> In May, the Taliban reportedly signed several oil extraction contracts with Russian company Inteco, though no oil fields were specified. Later in the quarter, the Taliban ministry of mines and petroleum canceled a 25-year oil extraction contract with Afchin, the Chinese company working in the Amu Darya field in Sar-e-Pul and Faryab Provinces, due to contractual violations. The contract, signed in 2022, had committed the company to investing \$150 million in its first year and \$540 million in the subsequent three years to access crude oil.<sup>102</sup>

Amu Darya is also a critical waterway in Central Asia. The Qosh Tepa Canal, a Taliban-funded irrigation project, is projected to divert up to 20% of the Amu Darya flow, reducing water supply into Uzbekistan and Turkmenistan by up to 15% and 80%, respectively. Central Asian governments and scholars have said the canal is already straining scarce resources and that conflicts could emerge due to water shortages, as Afghanistan is not party to water-sharing agreements that contain conflict resolution mechanisms and procedures.<sup>103</sup>

This quarter, the Taliban completed 14 kilometers of the Turkmenistan-Afghanistan-Pakistan-India (TAPI) pipeline that aims to carry natural gas over 1,800 kilometers (1,120 miles), including 774 kilometers (481 miles) across Afghanistan. Afghanistan began construction on its section in September 2024 and Taliban officials said the pipeline could generate up to \$400 million in annual revenue upon completion.<sup>104</sup>

### UN-led Working Group on Private Sector Engagement

The UN-led Private Sector Working Group held its second meeting with the Taliban, international financial institutions, and other representatives in July to discuss counternarcotics and private sector engagement. Details of the meeting were not available as this report went to press. The working group previously met in March and discussed job creation and entrepreneurship, finance access, market integration, and private banking and financial infrastructure.

Source: UNAMA, "UN Convenes Working Group Meetings on Counter-Narcotics, Private Sector," 7/1/2025; UN Security Council Report, "Afghanistan: Briefing and Consultations," 6/20/2025; Amu TV, "Doha working group meetings end with no public details released," 7/3/2025.

# RECENT DEVELOPMENTS

## Regional Trade Update

The World Bank reported that Afghanistan's trade deficit increased by 19% to \$0.8 billion from June 2024 to June 2025 due to higher imports and lower exports. The World Bank attributed this spike to interrupted trade with Pakistan and steadily increasing domestic demand.<sup>105</sup>

Afghanistan's exports totaled \$255 million in the first quarter of FY 2025, compared to \$275 million in the same period of FY 2024. Exports remained mostly concentrated in food, coal, and textiles, "highlighting the country's reliance on a narrow and vulnerable export base," said the World Bank.<sup>106</sup>

Afghanistan's imports totaled \$3.0 billion in the first quarter of FY 2025, compared to \$2.3 billion in the same period in FY 2024. Imports for consumer goods also rose, highlighting a stronger domestic demand, largely from the mass return of Afghan refugees from Iran and Pakistan.<sup>107</sup>

## Afghan Fund Update

Afghan Fund assets totaled \$4.02 billion as of June 30, 2025.<sup>108</sup> To date, the Afghan Fund has not made any disbursements to entities on behalf of the Afghan people.<sup>109</sup> This quarter, the Afghan Fund's Board of Trustees met virtually and approved the Fund's audited financial statements, with few other details provided.<sup>110</sup> The Fund's Board has not published their meeting minutes since January 2024, limiting transparency, public oversight, and awareness of the Fund's activities.

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. These conditions include implementing anti-money laundering and countering-the-financing-of-terrorism controls, onboarding a third-party monitor, and showing independence from political influence and interference, according to State and Treasury. The Fund is also intended to 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>111</sup>

## COUNTERNARCOTICS

### Narcotics Ban Update

In its World Drug Report for 2025, the UN Office on Drugs and Crime (UNODC) reported that opium production in Afghanistan has remained low since the Taliban's 2022 opium ban, but added that economic pressures on farmers and synthetic opioids' emergence "threaten this trajectory."<sup>112</sup> Poppy cultivation continued in Badakhshan Province this



year, as did the open trade of opium throughout Afghanistan, according to the European Union Drugs Agency's May 2025 report. Despite the continued cultivation particularly in Helmand Province, David Mansfield, an opium and counternarcotics expert, predicted that across Afghanistan, cultivation will remain at historically low levels for 2025.<sup>113</sup>

State said the Taliban continued to face challenges "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>114</sup>

Mansfield said a growing number of farmers in southeast Afghanistan are migrating to Balochistan, Pakistan to cultivate poppy. Poppy cultivation in Iran has also increased due to similar movements. Mansfield suggests that the emergence of new opium markets in the region "could mitigate pressure on opium stocks in Afghanistan, and along with improved conversion rates and adulterants, allow traders to maintain flows to premium markets in Europe despite the continuing poppy ban."<sup>115</sup>

### Drug Seizures

This quarter, State told SIGAR that neighboring countries continue to report large seizures of opium and methamphetamine, "signaling continued trafficking."<sup>116</sup> Tajikistan reported that an Afghan national was killed when a group of four individuals attempted to smuggle drugs into the country from Afghanistan in June.<sup>117</sup>

There was no UN-reported Taliban drug seizure data recorded this quarter. The UNODC's Drugs Monitoring Platform has been paused, following the end of U.S. assistance per Executive Order 14169, "Reevaluating and Realigning United States Foreign Aid."<sup>118</sup>

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# 3 SIGAR OVERSIGHT



## SIGAR OVERSIGHT CONTENTS

<b>Audits</b>	<b>39</b>
<b>Lessons Learned</b>	<b>44</b>
<b>Investigations</b>	<b>45</b>
<b>SIGAR Budget</b>	<b>46</b>
<b>SIGAR Staff</b>	<b>46</b>

**Photo on previous page**

UNAMA Deputy Special Representative (Political) Georgette Gagnon visits Bamyán Province in May. (Photo by UNAMA/Sampa Kanga-Wilkie)

## SIGAR OVERSIGHT ACTIVITIES

SIGAR issued seven products this quarter, including this quarterly report. SIGAR issued one performance audit examining the State Department's practices for assessing risks for their assistance projects. SIGAR completed five financial audits of U.S.-funded projects in Afghanistan that identified \$214,474 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 one ongoing performance audit and one evaluation, as shown in Appendix B of this report. In preparation for ceasing operations by September 30 of this year, no new audits or evaluations will be initiated.

#### Performance Audit Reports

SIGAR issued one performance audit this quarter.

#### **Performance Audit 25-27-AR: State Risk Assessments for Assistance Projects: Bureaus Prepared Required Assessments, But Inconsistencies May Increase Project Risk**

As part of the State Department risk analysis process, bureaus complete risk assessments to identify, evaluate, and consider mitigation and monitoring measures for risk across three categories: (1) organizational; (2) programmatic; and (3) country/region. Bureaus assess and score risk factors within a risk category, tally their values to determine the category's risk level, and then calculate the award's overall risk through a weighted formula. This audit's objectives were to examine the extent to which State bureaus with active awards in Afghanistan from September 1, 2021, through May 31, 2024, (1) complied with State guidance in performing risk analysis for their awards in Afghanistan; (2) considered risk-mitigation measures; and (3) prepared risk assessments that accurately reflected the programmatic risks in Afghanistan. State had 60 active awards in that time period worth \$253 million for the provision of assistance in Afghanistan that were subject to its risk assessment process.

SIGAR found that all six State bureaus—Democracy, Human Rights, and Labor (DRL); International Narcotics and Law Enforcement Affairs (INL); International Security and Nonproliferation (ISN); Political-Military Affairs,

Office of Weapons Removal and Abatement (PM/WRA); Population, Refugees, and Migration (PRM); and South and Central Asian Affairs, Office of Press and Public Diplomacy (SCA/PPD)—complied with State’s risk assessment requirements. Despite compliance with requirements, SIGAR found that SCA/PPD, DRL, and PM/WRA made mathematical errors when completing their assessments, and that bureaus used identical language across their monitoring plans, suggesting bureaus were reusing monitoring plans for different awards.

SIGAR also found that bureaus were inconsistent in their Afghanistan country/region risk ratings, with some bureaus rating Afghanistan as “low,” which contradicted State’s agency-wide Afghanistan risk assessment of “high.” The way bureaus calculate an award’s overall risk rating produced inaccurate risk ratings, with bureaus rating 40 of 60 awards in Afghanistan with an overall risk level of “low,” per SIGAR’s findings. SIGAR determined that if State is not properly assessing the risks or using inconsistent risk ratings, it may undertake excessively risky projects, potentially reducing project efficacy and wasting taxpayer dollars.

TABLE S.1

SIGAR’S FINANCIAL AUDIT COVERAGE (\$ BILLIONS)	
297 completed audits	\$10.12
0 ongoing audits	0.0
<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, 7/11/2025.

**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.

Financial Audits

SIGAR launched its financial audit program in 2012, after Congress and the oversight community 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 selected independent accounting firms to conduct the financial audits and ensured that the audit work was performed in accordance with U.S. government auditing standards. Financial audits were coordinated with the federal inspector-general community to maximize financial-audit coverage and avoid duplicative efforts.

SIGAR’s financial audit program identified **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, were provided to the funding agencies to make final determinations on fund recovery. Since 2012, SIGAR’s financial audits identified more than \$541 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 five financial audits of U.S.-funded projects in support of the Afghan people. A list of completed can also be found in Appendix B of this quarterly report.

SIGAR issued 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 June 30, 2025, funding agencies had disallowed \$34.74 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 26 of SIGAR's issued financial audits. Three additional audits have open compliance and internal control recommendations. SIGAR's financial audits have also identified and reported 899 compliance findings and 970 internal-control findings to the auditees and funding agencies.

## **Financial Audit Reports Issued**

The five financial audits completed this quarter identified \$214,474 in questioned costs as a result of internal-control deficiencies and noncompliance issues.

### **Financial Audit 25-23-FA: USAID's Sustaining Technical and Analytic Resources (STAR) Program**

#### **Audit of Costs Incurred by Public Health Institute**

On April 27, 2018, USAID awarded a five-year, \$93,873,052 cooperative agreement to Public Health Institute (PHI) to implement its Sustaining Technical and Analytic Resources (STAR) Program. The agreement's objectives were to, among other things, improve the effectiveness of USAID's global health programs in Afghanistan and other targeted countries by developing and strengthening the capacity of global health professionals. USAID modified the agreement 33 times. The modifications increased the total obligated amount to \$130,201,850 and extended the performance period to September 30, 2024.

SIGAR's financial audit, performed by Conrad LLP, reviewed \$1,350,804 in revenues received and costs incurred under the agreement from May 1, 2018, through April 30, 2024, in support of STAR activities in Afghanistan. Conrad identified two significant deficiencies in PHI's internal controls and two instances of noncompliance with the terms of the agreement. Because of these issues, Conrad questioned \$17,716 in costs charged to the agreement.

### **Financial Audit 25-24-FA: USAID's Afghanistan Sustaining Health Outcomes through the Private Sector Plus (SHOPS+) Program**

#### **Audit of Costs Incurred by Abt Global**

On September 23, 2025, USAID awarded a five-year, \$149,980,050 cooperative agreement to Abt Global (Abt) to support the Sustaining Health Outcomes through the Private Sector Plus (SHOPS+) global program. Of this amount, \$13,886,000 was allocated to projects in Afghanistan. The program sought to strengthen and support the private health sector to improve health outcomes in family planning, HIV/AIDS, maternal and child health, and other health needs in developing nations. The agreement was modified 37 times. The modifications extended the period of performance to December 31, 2022.



SIGAR's financial audit, performed by Conrad LLP, reviewed \$1,369,202 in costs charged to the agreement from January 1, 2021, through December 31, 2022. Conrad did not identify any material weakness or significant deficiencies in Abt's internal controls, or any instances of noncompliance with the terms of the award. Accordingly, no costs were questioned.

**Financial Audit 25-25-FA: USAID's Afghan Urban Water and Sanitation Activity Audit of Costs Incurred by DT Global Inc.**

On March 7, 2019, USAID's Mission in Afghanistan awarded a \$43,345,815 cost-plus-fixed-fee contract to AECOM International Development (AECOM) to support the Afghan Urban Water and Sanitation Activity. AECOM later merged with other entities to form DT Global Inc. (DT Global); USAID modified the contract to replace AECOM with DT Global. The objective of the contract was to support the former Afghan government and Afghanistan Urban Water Supply and Sewerage Corporation's efforts to increase access to water and sanitation services for residents in six Afghan cities. USAID modified the contract nine times, shortening the period of performance from March 9, 2024, to November 4, 2021. The total award amount did not change.

SIGAR's financial audit, performed by Conrad LLP, reviewed \$8,238,559 in revenues received and costs incurred under the contract from October 1, 2020, through November 4, 2021. Conrad identified three significant deficiencies in DT Global's internal controls and three instances of noncompliance with the terms of the award. Because of these issues, Conrad questioned \$112,185 in costs incurred under the contract. On May 3, 2024, DT Global and USAID entered into a settlement agreement wherein both parties settled claims related to the contract. USAID did not reserve the right to recover future questioned costs, as a result SIGAR is not questioning the \$112,185 identified in the report.

**Financial Audit 25-26-FA: USAID's Information Management for Disaster Risk Reduction and Response in Afghanistan Audit of Costs Incurred by iMMAP Inc.**

On February 4, 2022, USAID's Bureau for Humanitarian Assistance (BHA) awarded a \$4,756,243 grant to iMMAP Inc. (iMMAP) to support the Information Management for Disaster Risk Reduction and Response in Afghanistan (IM-D3R) program. The objective of the program was to improve the impact of humanitarian responses in Afghanistan by increasing access to, and utilization of, high-quality information management products and interactive tools to inform evidence-based decision-making. The period of performance for this grant was from March 1, 2022, through December 31, 2023. USAID modified the grant twice, extending the period of performance through June 30, 2025, and increasing the total award

amount to \$9,756,243. On April 5, 2025, USAID terminated all BHA awards, including the IM-D3R program.

SIGAR's financial audit, performed by Conrad LLP, reviewed \$2,205,319 in grant revenues received and \$2,236,881 in costs charged to the grant for the period of January 1, 2023, to December 31, 2023. Conrad identified seven significant deficiencies in iMMAP's internal controls and seven instances of noncompliance with the terms of the award. Because of these issues, Conrad questioned \$64,341 in costs charged to the grant.

## **Financial Audit 25-28-FA: State's Drug Advisory Program**

### **Audit of Costs Incurred by The Colombo Plan**

On September 22, 2016, State awarded a \$4,002,067 letter of agreement to the Colombo Plan (Colombo) to support the Afghanistan Ministry of Counter Narcotics (MCN) Capacity Building Project. On April 5, 2018, State awarded an additional letter of agreement to Colombo, which allocated \$4,447,103 to the Assistance to Specialized Substance Use Disorders Treatment Facilities in Afghanistan project. State modified the agreements a combined seven times, increasing the total award amount to \$12,972,922. The modifications extended the first agreement's period of performance through February 21, 2024, and extended the second agreement's period of performance through March 31, 2024.

SIGAR's financial audit, performed by Crowe LLP, reviewed \$9,130,160 in costs incurred under both letters of agreement from January 1, 2019, through March 31, 2024. Crowe identified one material weakness and three deficiencies in Colombo's internal controls and four instances of noncompliance with the terms of the agreement. Because of these issues, Crowe questioned \$132,417 in costs incurred under the letters of agreement.

## **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 56 recommendations contained in 23 performance audit, inspection, and financial audit reports. From 2009 through June 2025, SIGAR issued 524 audits, alert letters, and inspection reports, and made 1,484 recommendations to recover funds, improve agency oversight, and increase program effectiveness.

SIGAR closed 1,440 of these recommendations, about 97%. 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 311 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 sufficient, relevant information necessary to resolve recommendations. If documentation is insufficient or does not meet the intent of a recommendation, it remains open. SIGAR is closing out recommendations that are (1) either long outstanding and can be closed as “not implemented” according to SIGAR procedures; (2) closing recommendations as “overcome by events” for recommendations for projects no longer being implemented in Afghanistan; and (3) working with the inspectors general (IG) of other agencies to transfer any remaining open recommendations to them, so these IGs can oversee their closure.

This quarter, SIGAR continued to monitor agency actions on 52 open recommendations. Of these recommendations, 28 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 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. To develop best practices, it is also examining similar efforts in other contexts, including Gaza, South Sudan, Sudan, Syria, and Yemen. 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 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 171 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.

### **SIGAR and the IRS Jointly Investigated One of the Largest Tax Evasion and Tax-Crimes Conspiracy Cases in DOJ History**

One of the most prominent recent investigations from SIGAR involved a former defense contractor, Douglas Edelman, who was indicted, along with his wife, for carrying out a decades-long scheme to defraud the United States and evade taxes on more than \$350 million in income. The income was 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 and extradited to the United States in September 2024. In May 2025, he pleaded guilty to tax crimes related to his scheme to defraud the U.S. government and evade taxes on income from his DOD contracts. Conspiracy to defraud the U.S. government carries a greater criminal penalty than tax evasion.

Four former employees and executives from Mina Corporation and Red Star Enterprises, the sister defense contractor companies Edelman had half ownership of, also pleaded guilty to federal tax evasion and other related criminal charges. Two former colleagues involved in Edelman-owned businesses pled guilty as well. Mina/Red Star received more than \$7 billion from DOD contracts to provide jet fuel to U.S. troops in Afghanistan and the Middle East.

DOJ tasked SIGAR and the IRS's Criminal Investigation division, with investigating Edelman and his wife in September 2018. DOJ has described this case as "the biggest tax evasion case in DOJ history," with \$418 million in potential recovered costs to the government. SIGAR's work was crucial to bringing conspiracy charges against Edelman and his colleagues.

### **SIGAR Worked with the UN to Blacklist a Corrupt Contractor**

The United States has been the largest single financial contributor to the UN, and after the Taliban seized power in Afghanistan in 2021, the UN became the primary vehicle for U.S. aid to Afghanistan. Since 2013, SIGAR's Investigations Directorate (ID) has maintained a robust contractor vetting initiative with various UN agencies to address aid-related fraud, theft and corruption. SIGAR ID and the UN have routinely exchanged aid-related



contractor intelligence to detect and prevent fraudulent contracting activity and identify criminal individuals and entities. In July 2025, the United Nations Development Programme (UNDP) management team in Afghanistan thanked SIGAR ID for helping it blacklist a potential vender who SIGAR ID identified as a former U.S. government contractor in Kabul that was suspended from future contracting for bribery and presenting false documents based on a 2011 SIGAR investigation. SIGAR's information prevented UNDP from entering into a contractual agreement with a corrupt company.

## SIGAR Hotline

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 inspectors 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 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. 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 fraud.

## 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 provided up to \$24.8 million to support SIGAR's oversight activities, products, and operations. SIGAR subsequently requested—and received—an allocation of \$22 million for fiscal year 2025.

## SIGAR STAFF

With 62 employees on board at the end of the quarter, SIGAR had two fewer staff members than reported in its last quarterly report to Congress.



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# 4 END-OF- MISSION HIGHLIGHTS





## END-OF-MISSION HIGHLIGHTS

<b>The Seven Questions for Decision Makers</b>	<b>52</b>
<b>Much U.S.-Funded Reconstruction Was Unsustainable</b>	<b>54</b>
<b>Corruption Threatened Reconstruction</b>	<b>56</b>
<b>“Ghost” Soldiers Filled the Ranks of the ANDSF</b>	<b>58</b>

**Photo on previous page**

The U.S. flag at the headquarters, Combined Joint Interagency Task Force 435, Camp Phoenix, Afghanistan, 9/10/2011. (Photo by Senior Chief Petty Officer Tom Jones)

# END-OF-MISSION HIGHLIGHTS



## END-OF-MISSION HIGHLIGHTS

Since 2008, SIGAR has issued 68 quarterly reports, making it the most comprehensive and enduring source of independent analysis on the largest reconstruction effort in U.S. history. These reports have consistently delivered authoritative, data-rich assessments to Congress, the Administration, and the American public—tracking nearly every facet of U.S. engagement in Afghanistan. Even after the U.S. withdrawal from Afghanistan in 2021, SIGAR provided critical insights into the more than \$21 billion allocated to support the Afghan people and displaced populations, ensuring transparency and accountability in an ongoing assistance mission.

This section features four summary highlights drawn from SIGAR's extensive body of work that underscore SIGAR's unique role as both watchdog and thought leader: (1) a strategic framework featuring seven essential questions for guiding future U.S. reconstruction investments; (2) a rigorous evaluation of the sustainability challenges U.S.-funded projects faced in Afghanistan; (3) an exposé on the pervasive corruption that eroded the effectiveness of U.S. aid; and (4) groundbreaking reporting on the phenomenon of “ghost” soldiers, which revealed systemic payroll fraud within the Afghan National Defense and Security Forces (ANDSF). Collectively, they offer enduring lessons for future contingency operations and underscore the value of SIGAR's vigilant oversight.

## THE SEVEN QUESTIONS FOR DECISION MAKERS

Over the years, SIGAR's quarterly report essays and other products have explored a broad range of critical topics—including corruption, sustainability, stabilization, and security—many of which offer valuable lessons for future U.S. overseas contingency operations. One essay, in particular, gained significant attention when it appeared in the January 2013 *Quarterly Report to the United States Congress*, where SIGAR outlined seven questions to guide decision makers when deciding how to best allocate reconstruction funds. Using this framework, SIGAR identified a number of instances where funds were wasted, abused, or otherwise ineffective. SIGAR believes the seven questions are still relevant to decisions on how best to allocate reconstruction assistance, whether in Afghanistan or any other conflict zone.

### 1. Does the project or program make a clear and identifiable contribution to our national interests or strategic objectives?

The United States' primary goal in Afghanistan was to prevent Afghanistan from becoming, once again, a safe haven for al Qaeda or other terrorist groups to launch attacks against the United States. Counterinsurgency, or the "COIN" approach, sought to achieve this goal.<sup>1</sup> However, SIGAR found instances in which reconstruction programs failed to achieve this and, in some cases, may have resulted in adverse COIN effects with violence increasing in program implementation areas.<sup>2</sup>

### 2. Does the recipient country want the project and need it?

SIGAR did not always find that the Afghan government wanted and needed the projects the United States proposed for it. For example, SIGAR found that most of the buildings at five Afghan Border Police facilities costing \$26 million were either unoccupied or being used for unintended purposes, including one used as a chicken coop.<sup>3</sup>

### 3. Has the project been coordinated with other U.S. agencies, with the recipient government, and with other international donors?

SIGAR uncovered several examples of limited U.S. interagency coordination and of agencies being unaware of their counterparts' work on similar issues, particularly within Afghanistan's financial sector and U.S. efforts to prevent and detect financial crimes. SIGAR also found inconsistent Afghan cooperation. Together, these put U.S. agencies at risk of working at cross-purposes or missing opportunities to leverage existing relationships and programs.<sup>4</sup>

## **4. Do security conditions permit effective implementation and oversight?**

SIGAR found a longstanding inability of U.S. agencies to adequately monitor projects throughout Afghanistan due to security concerns.<sup>5</sup> Evaluations of ongoing or proposed projects should consider carefully whether security conditions will permit effective levels of management and oversight, and if not, whether the expected benefits justify the increased risks of waste, failure, or threat to human lives.<sup>6</sup>

## **5. Does the project have adequate safeguards to detect, deter, and mitigate corruption?**

Afghanistan's reputation for corruption is deep-rooted and widespread, but those involved in corrupt activities included foreigners, U.S.-commissioned and -noncommissioned officers, enlisted personnel, federal civilians, contractors, and subcontractors. Maintaining a vigorous, cooperative, multi-agency U.S. anti-corruption campaign is vital as a matter of law-enforcement and financial responsibility.<sup>7</sup>

## **6. Does the recipient government have the financial resources, technical capacity, and political will to sustain the project?**

Afghanistan could not generate sufficient revenues to support the government and security forces the United States and its allies helped build. Instead, the Afghan government relied on donors to meet its budget requirements. Sustainability, fiscal and otherwise, requires a cadre of suitably trained personnel and the political or administrative will to complete essential tasks, all of which were challenging in Afghanistan. There is little benefit in setting up projects that the recipient government cannot or will not sustain once international forces depart and aid declines, making sustainability a key aspect of project reviews.<sup>8</sup>

## **7. Have implementing partners established meaningful, measurable metrics for determining successful project outcomes?**

Decisions to begin or continue projects should include realistic considerations of whether meaningful, measurable indicators can be devised to judge its success. Devising and applying practical metrics that do not confuse outputs for outcomes, can be measured objectively, and are resistant to gaming and statistical outliers are essential before committing additional resources to reconstruction projects.<sup>9</sup>



## **MUCH U.S.-FUNDED RECONSTRUCTION WAS UNSUSTAINABLE**

One of the United States' long-term, unfulfilled goals for Afghanistan was for its government and military to achieve self-sufficiency. U.S. funds were used to train, equip, and sustain Afghan security forces, strengthen Afghan government institutions, promote the rule of law, protect human rights—particularly women's rights—improve health and education, and stimulate economic development, among other objectives.<sup>10</sup> Reconstruction programs were intended to help build the foundation necessary to support institutions of government, civil society, and commerce that would sustain the country into the future.<sup>11</sup>

However, the U.S. government often failed to ensure its projects were sustainable over the long term.<sup>12</sup> Prior to the Afghan government's collapse in August 2021, security and civilian sector donor grants totaling about \$8.6 billion per year funded nearly 80% of Afghanistan's \$11 billion in annual public expenditures (on-budget and off-budget assistance). On-budget donor funds were those included in the Afghan national budget and managed through Afghan government systems. Off-budget donor funds were outside the Afghan government's control.<sup>13</sup>

Congress and U.S. agencies adopted sustainability requirements during program planning and implementation. In practice, sustainability was rarely attained. In most cases, the political desire to show progress outweighed countervailing directives to ensure that the progress would last.<sup>14</sup> Most important, Afghanistan never came close to developing a self-sustaining private sector economy large enough to support the physical infrastructure and public services (including military and police) built and funded by the United States and other donors. The result was that the Afghan government simply could not obtain enough tax revenue to replace donor assistance.

## **Sustainability Challenges Affected Everything**

SIGAR found that the lack of sustainability affected every area of the reconstruction effort, and resulted in the waste of billions of dollars in U.S. foreign assistance.<sup>15</sup> At the time of the Afghan government's collapse, the United States had appropriated roughly \$89.4 billion to build, train, equip, and support the ANDSF.<sup>16</sup> But the Afghan government was unable to sustain the military and police forces the United States had built for it. As Taliban attacks increased, the ANDSF continued to require various forms of U.S. military and contractor support.<sup>17</sup> When all U.S. troops were withdrawn, the ANDSF and the Afghan government collapsed.

In the civilian arena, U.S. officials sometimes exacerbated challenges by designing reconstruction programs without regard to the Afghan government's ability or desire to sustain them. The Afghan government was uninterested in continuing programs or sustaining infrastructure that it hadn't prioritized in the first place.<sup>18</sup> The United States also provided direct

# END-OF-MISSION HIGHLIGHTS

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support to private businesses in part to help the Afghan government expand tax revenue and bolster its fiscal capacity. However, this effort also faced sustainability issues. While some companies used the financial support and technical assistance to expand their access to markets, others became dependent on “free money” to sustain their profitability.<sup>19</sup>

Poor monitoring and evaluation of reconstruction programs meant the United States lacked good information with which to assess the impact and sustainability of those programs. Instead, it filled the void with competing theories and assumptions about what its interventions were achieving. There were several reasons for this. Insecurity prevented staff from accessing and evaluating project sites; goals changed over time, making it difficult to assess whether progress had been achieved; and performance management plans were either missing, ignored, or failed to take sustainability into account.<sup>20</sup> As a result, U.S. agencies tended to focus on overly simplified metrics—such as whether individuals were paid and structures built (outputs)—rather than the more challenging issue of their impact within the community or the Afghan government’s ability to sustain them (outcomes). In too many cases, the amount of money spent—rather than sustainability—became the main metric for success.<sup>21</sup>

## CORRUPTION THREATENED RECONSTRUCTION

Corruption threatened the entire U.S. mission in Afghanistan, and particularly the development of a functional Afghan government and effective security forces to address the Taliban insurgency.<sup>22</sup> Surveys before the government collapse in 2021 showed corruption remained a widespread issue affecting Afghans, who bore the brunt of the consequences. An Asia Foundation survey, for example, found that 85% of respondents in 2020 reported corruption as a major problem in their daily lives and 95% of respondents said corruption was a major problem in Afghanistan as a whole.<sup>23</sup> SIGAR's September 2016 Lessons Learned report, *Corruption in Conflict*, determined that corruption substantially undermined the U.S. effort in Afghanistan from the very beginning. SIGAR concluded then that the failure to effectively address the problem meant U.S. reconstruction programs, at best, would be subverted by systemic corruption and, at worst, would fail, which they eventually did.<sup>24</sup>

## Lack of Political Will to Combat Corruption

In subsequent anticorruption assessments over the years, SIGAR found that the Afghan government took limited steps to curb systemic corruption. The Afghan government repeatedly assured the international community that it had the political will to combat corruption and make needed institutional reforms, but had a mixed record of actually completing them.<sup>25</sup> Instead, they often made “paper” reforms, such as drafting regulations or holding meetings, rather than taking concrete actions like arresting, extraditing, or enforcing penalties on powerful corrupt Afghans.<sup>26</sup> SIGAR investigations identified corruption at virtually every level of the Afghan state, from salaries paid by international donors for Afghan soldiers and police who did not exist, to the theft of fuel provided on a massive scale by the U.S. military.<sup>27</sup>

But even when the United States acknowledged corruption as a strategic threat, SIGAR found that U.S. officials consistently prioritized security and political goals above strong anticorruption actions. Policymakers believed at the time that taking a hard stance against high-level Afghan officials would impose unaffordable costs on the United States' ability to achieve its security and political goals, like concluding a bilateral security agreement and managing the security transition to Afghan responsibility.<sup>28</sup>

Where the United States sought to combat corruption, its efforts saw only limited success in the absence of sustained Afghan and U.S. political commitment. Senior U.S. officials and others told SIGAR that the U.S. response to corruption in Afghanistan failed to address the fundamentally political nature of the problem, concentrating its efforts on technical reforms (capacity building, training) that Afghans could not implement due to political interference. And while the U.S. Embassy in Kabul drafted a coherent anticorruption strategy that called for strong U.S. political commitment, it was never approved.<sup>29</sup>

## Donors Bear Some Responsibility

The United States and other donor nations were not without blame for Afghanistan's descent into corruption. U.S. officials helped fuel it with short-sighted policies, like flooding Afghanistan's weak economy with too much money, too quickly, with too little oversight; not knowing with whom they were doing business and empowering highly corrupt actors; not having strong monitoring and evaluation systems in place for assistance; and not maintaining consistent pressure on Afghanistan's government to implement critical reforms.<sup>30</sup>

After much donor frustration about Afghanistan's corruption, participants from 66 countries and 32 international organizations gathered at a November 2020 Afghanistan Conference in Geneva and adopted the Afghanistan Partnership Framework (APF), calling for the Afghan government to carry out a "meaningful, demonstrable fight against corruption" as a condition for continued international support.<sup>31</sup> However, donors missed the opportunity to address growing corruption in Afghanistan, allowing longer-term reform targets to be merely "indicative" and subject to future revision.<sup>32</sup> Additionally, the APF fell short in one key respect concerning corruption: although it committed to the principle of conditioning future assistance, it failed to articulate specific financial consequences for the Afghan government if its obligations to donors were not met.<sup>33</sup> As a result, the Afghan government was not sufficiently incentivized to alter its behavior and adopt meaningful anticorruption reforms. And donor funds kept flowing.



## **“GHOST” SOLDIERS FILLED THE RANKS OF THE ANDSF**

One of the most persistent issues SIGAR’s *Quarterly Report to the United States Congress* reported on was the fabrication of nonexistent “ghost” personnel on Afghan army and police payrolls so that others could pocket their salaries.<sup>34</sup> As early as 2012, the *Quarterly Report* warned that DOD- and Afghan-reported numbers of Afghan security forces were unreliable.<sup>35</sup> At risk were the hundreds of millions of dollars the United States spent each year on Afghan military and police salaries and incentives, as well as the larger question of protecting Afghanistan from the Taliban.

SIGAR testified in 2015 that it viewed U.S. funding of training, advising, and assisting Afghan security forces, and oversight, as insurance to protect U.S. investments in-country. Failure to ensure these funds were spent as effectively and efficiently as possible decreased the chances that Afghanistan would become a secure and stable nation.<sup>36</sup> This turned out to be a prescient warning. The ANDSF’s exact force strength in the final months of the Afghan government, and the role it played in the government’s collapse, is unclear. It is likely, however, that many of the ANDSF believed to be fighting on the frontlines in the final weeks were nonexistent.<sup>37</sup>

Even before the collapse, the questionable accuracy of data on the actual versus authorized strength of the ANDSF’s force spurred SIGAR to conduct multiple audits.<sup>38</sup> These led DOD to develop an integrated electronic system—the Afghan Personnel and Pay System (APPS)—intended to deliver more accurate and reliable ANDSF strength numbers.<sup>39</sup> However, APPS was beset by repeated delays, relied on incomplete and inconsistent ANDSF personnel listings, was missing software systems capabilities, and did not achieve the stated objective of reducing the risk of inaccurate personnel records or fraudulent payment systems. After APPS came online, the Combined Security Transition Command-Afghanistan (CSTC-A) provided SIGAR in October 2019 with data that showed nearly 60,000 fewer personnel than had previously been reported, indicating “ghost” soldiers. CSTC-A said comparing these data would “result in skewed or distorted analysis,” appearing uncertain how to best interpret their own data.<sup>40</sup>

Around the same time, SIGAR’s Investigations Directorate found that Afghan Ministry of Defense (MOD) and Ministry of Interior (MOI) officials created fraudulent payroll records to obtain payments to nonexistent ANDSF personnel. Afghan investigators and SIGAR worked jointly to attempt to recover ill-gotten funds and prosecute Afghan officials in Afghan courts. In doing so, SIGAR also identified several sophisticated schemes to divert payroll funding and found several hundred tampered personnel records linked to “ghost” police. Further, sources told SIGAR that Afghan government auditors responsible for

# END-OF-MISSION HIGHLIGHTS

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overseeing MOI funding and documentation were negligent and resisted follow-up audits.<sup>41</sup>

SIGAR was unable to validate the efficacy of the APPS reform process despite DOD claims of early success and cost savings from improved data. As a result, when the United States began withdrawing from Afghanistan in 2021, there was no real understanding of how many Afghan soldiers and police were actually on hand to fight the Taliban.

## END-OF-MISSION HIGHLIGHT ENDNOTES

- 1 SIGAR, Reducing Waste, Improving Efficiencies, and Achieving Savings in the U.S. Reconstruction of Afghanistan, Written Statement, Special Inspector General for Afghanistan Reconstruction, to the Senate Committee on Appropriations, Subcommittee on the Department of State, Foreign Operations, and Related Programs, 4/18/2013, p. 3.
- 2 SIGAR, Reducing Waste, Improving Efficiencies, and Achieving Savings in the U.S. Reconstruction of Afghanistan, Written Statement, Special Inspector General for Afghanistan Reconstruction, to the Senate Committee on Appropriations, Subcommittee on the Department of State, Foreign Operations, and Related Programs, 4/18/2013, p. 3.
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# 5 OVERSIGHT BY OTHER GOVERNMENT AGENCIES



# OVERSIGHT BY OTHER GOVERNMENT AGENCIES CONTENTS

<b>Completed Oversight Activities</b>	<b>65</b>
<b>Ongoing Oversight Activities</b>	<b>66</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 was one completed oversight activity related to Afghanistan this quarter.

TABLE O.1

COMPLETED OVERSIGHT ACTIVITIES OF OTHER U.S. AGENCIES, AS OF JUNE 30, 2025			
Agency	Report Number	Date Issued	Report Title
USAID OIG	5-000-25-002-P	5/28/2025	Afghanistan: USAID Can Strengthen Coordination, Award Requirements, and Guidance to Safeguard Implementers and Manage Taliban Engagement

Source: USAID OIG, response to SIGAR data call, 6/9/2025.

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

USAID OIG completed one performance audit this quarter related to Afghanistan.



## **Afghanistan: USAID Can Strengthen Coordination, Award Requirements, and Guidance to Safeguard Implementers and Manage Taliban Engagement**

The audit assessed USAID's oversight of implementer efforts to mitigate both security and safety risks and Taliban interference in activities. USAID OIG had four recommendations to the Office of the Administrator and reported "all four recommendations as closed-resolved due to USAID's current operational circumstances."

1. Coordinate with the Office of Security, Bureau for Humanitarian Assistance (BHA), and regional bureaus to review and revise Automated Directives System Chapters 101, 251, and 573 to clarify roles and responsibilities for the Office of Security, BHA, and mission Partner Liaison Security Offices to ensure USAID coordinates the security and safety support it provides to implementers. This review should articulate roles and responsibilities for reviewing, monitoring, and sharing information related to implementer security and safety plans and incident reports.
2. Coordinate with the Bureau for Management's Office of Acquisition and Assistance, BHA, and USAID/Afghanistan to review and revise USAID's approach to coordinating implementer security and safety measures in Afghanistan. This review should consider implementing consistent assistance award requirements for implementers in Afghanistan to prepare security and safety plans and report security and safety incidents.
3. Direct the Office of the Chief Financial Officer's Enterprise Risk Management Executive Secretariat to review and revise USAID's Risk Appetite Statement Resource for Managing Fiduciary Risks to clarify the Agency's risk appetite for implementer engagement with sanctioned entities when the Department of Treasury's Office of Foreign Assets Control authorizes and issues a general license. This review should be coordinated with Agency stakeholders as necessary.
4. Coordinate with BHA and USAID/Afghanistan to develop and implement a joint process for reviewing, monitoring, and sharing information related to implementer memorandums of understanding with Afghanistan's de facto government.

## **ONGOING OVERSIGHT ACTIVITIES**

This quarter, participating agencies did not have ongoing oversight activities related to Afghanistan.







## APPENDICES CONTENTS

<b>Appendix A</b>	<b>70</b>
<b>Appendix B</b>	<b>90</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

This is SIGAR’s final quarterly report on the status of funds for Afghanistan reconstruction. It presents funding for reconstruction in the period following the August 2021 U.S. withdrawal from Afghanistan and summarizes U.S. appropriations made available for Afghanistan reconstruction before and after the U.S. withdrawal as of June 30, 2025. U.S. funds appropriated and obligated prior to the U.S. withdrawal played 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 the Afghanistan Funding Pipeline and the Six Largest Active Accounts in the sections that follow. Final cumulative appropriations data from FY 2002–2025 can be found in Tables F.10 and F.11.

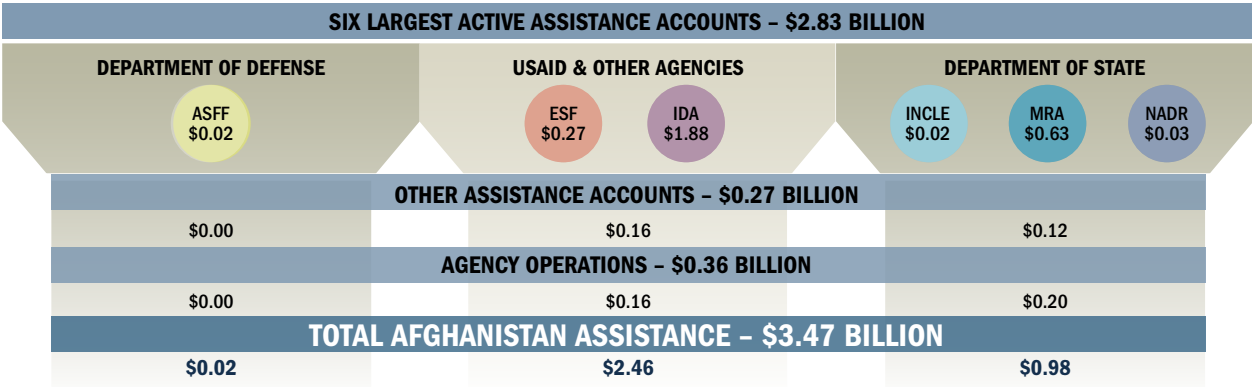
APPROPRIATED FUNDS

U.S. appropriations following the U.S. withdrawal from Afghanistan, for the FY 2022 to FY 2025 period ending June 30, 2025, are presented in Figure F.1.

- Total appropriations reached \$3.47 billion.
- The six largest assistance accounts comprised \$2.83 billion of the total.
- International Disaster Assistance (IDA) and Migration and Refugee Assistance (MRA), the two humanitarian assistance accounts, accounted for more than \$2.50 billion (72%) of the total amount.
- Last 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 \$634.96 million were made to another 10 accounts.

FIGURE F.1

U.S. APPROPRIATIONS SUPPORTING AFGHANISTAN ASSISTANCE, FY 2022 TO JUNE 30, 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 June 30, 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 below.

- Total disbursements for the FY 2022 to FY 2025 period ending June 30, 2025, were more than \$3.96 billion, exceeding total appropriations of \$3.47 billion by nearly \$495.88 million. Disbursements post-withdrawal include funding from appropriations made prior to August 2021.
- Disbursements from the Economic Support Fund (ESF) of nearly \$948.61 million exceeded appropriations of \$265.51 million by more than \$683.10 million.
- The two humanitarian assistance accounts, IDA and MRA, accounted for more than \$2.60 billion (66%) of total post-withdrawal disbursements.
- The five largest civilian sector assistance accounts—ESF, IDA, INCLE, MRA, and NADR—have made contributions to UN agencies, the UN Assistance Mission in Afghanistan (UNAMA), and the World Bank-Managed Afghanistan Resilience Trust Fund (ARTF). Disbursements to these multilateral institutions of nearly \$2.58 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 84.

TABLE F.1

<b>CIVILIAN SECTOR ACCOUNT DISBURSEMENTS</b>					
<b>OCTOBER 1, 2021, TO JUNE 30, 2025 (\$ MILLIONS)</b>					
<b>Civilian Sector Assistance Accounts</b>	<b>Disbursements</b>				<b>Total</b>
	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>	
Economic Support Fund (ESF)	\$421.47	\$289.06	\$152.39	\$85.68	\$948.61
International Disaster Assistance (IDA)	408.25	786.07	422.24	291.65	1,908.21
International Narcotics Control & Law Enforcement (INCLE)	109.35	10.42	28.55	1.25	149.57
Migration and Refugee Assistance (MRA)	228.40	249.45	120.60	95.78	694.23
All Other Accounts	72.98	75.79	75.01	36.96	260.73
<b>Total</b>	<b>\$1,240.45</b>	<b>\$1,410.78</b>	<b>\$798.78</b>	<b>\$511.33</b>	<b>\$3,961.34</b>
<b>Disbursements to UN Agencies, UNAMA, and ARTF</b>	<b>\$787.58</b>	<b>\$968.87</b>	<b>\$463.89</b>	<b>\$283.79</b>	<b>\$2,575.95</b>
<b>Percent of Total Disbursements</b>	<b>63.5%</b>	<b>68.7%</b>	<b>58.1%</b>	<b>55.5%</b>	<b>65.0%</b>

Note: Numbers have been rounded. 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. The timing and amount of disbursements were estimated for several of these accounts. 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. 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, 7/30/2025, 10/30/2024, 10/30/2023, 10/30/2022, and 10/30/2021.

**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.

## AFGHANISTAN FUNDING PIPELINE

The United States has terminated all foreign assistance awards in Afghanistan.<sup>2</sup> Last quarter, President Trump issued Executive Order 14169, “Reevaluating and Realigning United States Foreign Aid,” which initiated a review of foreign aid to determine whether each U.S.-funded program was aligned with the national interest and the foreign policy objectives of the Administration.<sup>3</sup>

To implement the executive order, on January 24, 2025, 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).<sup>4</sup> On January 28, Secretary Rubio issued waivers to existing assistance programs that provided lifesaving medicine, medical services, food, and subsistence assistance, exempting them from the foreign assistance pause.<sup>5</sup> On March 24, USAID notified Congress that its review of active foreign assistance programs resulted in the termination of 5,431 awards.<sup>6</sup> On April 8, State spokesperson Tammy Bruce confirmed that previously exempt emergency food assistance to Afghanistan was terminated.<sup>7</sup> As of July 30, 2025, State is still funding three legacy awards outside of Afghanistan—two USAID programs that provide scholarships to students enrolled online or at the Doha campus of the American University of Afghanistan, and the UN Office on Drugs and Crime’s Afghanistan Opium Survey based in Austria and Uzbekistan.<sup>8</sup>

Table F.2 on the next page shows appropriated funds remaining for the six largest active accounts. The first column, “Funds Appropriated, Not Yet Obligated,” identifies \$82.04 million in FY 2020–2025 unobligated appropriations, as of June 30, 2025. The second column, “Unliquidated Obligations on Active Awards” identifies \$5.27 million in unliquidated obligations on active awards, as of June 30, 2025. The third column, “Unliquidated Obligations on Terminated Awards” identifies \$453.94 million in unliquidated obligations on terminated awards. 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 constitutes total “Funds Remaining” of nearly \$631.31 million, as of June 30, 2025.

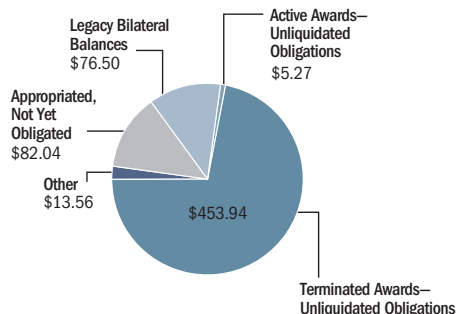
Unliquidated Obligations are comprised of three subcomponents, as follows:

- **Active Awards:** There are two active ESF awards with unliquidated obligations of \$5.27 million.
- **Terminated Awards:** The six largest assistance accounts held more than \$453.94 million in unliquidated obligations on 131 terminated, inactive and expired awards.
- **Other Unliquidated Funds:** These funds are comprised of \$76.50 million in unsubobligated balances, and \$13.56 million in administrative support.

FIGURE F.2

### FUNDS REMAINING BY FUNDING SEGMENT, SIX LARGEST ACTIVE ACCOUNTS, AS OF JUNE 30, 2025 (\$ MILLIONS)

Total Funds Remaining: \$631.31 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 74–81 for additional details of ASFF, ESF, INCLE, IDA, MRA, and NADR funds remaining for possible disbursement and for the sources of this information.

Unsubobligated balances represent FY 2014–2019 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 \$76.50 million, will be used for close-out costs of terminated activities. And the final remaining balance will be deobligated.<sup>9</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  
JUNE 30, 2025 (\$ MILLIONS)**

Six Largest Active Accounts	Funds Appropriated, Not Yet Obligated	Unliquidated Obligations on Active Awards	Unliquidated Obligations on Terminated Awards	Other Unliquidated Funds	Funds Remaining
Afghanistan Security Forces Fund (ASFF)	\$4.26	\$-	\$82.05	\$-	\$86.31
Economic Support Fund (ESF)	45.00	5.27	167.10	89.79	307.16
International Narcotics Control and Law Enforcement (INCLE)	3.78	-	1.80	0.27	5.85
International Disaster Assistance (IDA)	24.00	-	136.13	-	160.13
Migration and Refugee Assistance (MRA)	-	-	62.73	-	62.73
Non-Proliferation, Antiterrorism, Demining, and Related Programs (NADR)	5.00	-	4.13	-	9.13
<b>Total</b>	<b>\$82.04</b>	<b>\$5.27</b>	<b>\$453.94</b>	<b>\$90.06</b>	<b>\$631.31</b>

Note: Numbers have been rounded. Funds remaining are comprised of (1) Unobligated funds appropriated or otherwise made available for Afghanistan reconstruction, as defined in Pub. L. No. 110–181 (as amended); (2) Unliquidated obligations on active awards; (3) Unliquidated obligations on terminated awards; 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 74–81 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.

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

# APPENDICES

TABLE F.3

<b>AFGHANISTAN SECURITY FORCES FUND FUNDS REMAINING JUNE 30, 2025 (\$ MILLIONS)</b>	
<b>Fund Status and Contract Details</b>	<b>Funds Remaining</b>
<b>Funds Appropriated, Not Yet Obligated</b>	
ASFF FY 2022–2025 Appropriation for Contract Close-Out	\$4.26
<b>Funds Obligated, Not Yet Disbursed</b>	
<b>Terminated Contracts, Balances Reserved for Close-Out</b>	
Air Force (A-29, C-130, and PC-12)	17.63
Army (UH-60 Airframe, Ammunition, and Other)	15.70
Navy (Joint Warfare Center and Other)	0.24
Contracts Obligated by CSTC-A and DSCMO-A	48.49
<b>Total Unliquidated Obligations</b>	<b>82.05</b>
<b>Total ASFF Funds Remaining</b>	<b>\$86.31</b>

Note: Numbers may not add due to rounding. Details of Funds Obligated, Not Yet Disbursed are presented in Table A.2, Summary Status of ASFF Obligated Contracts on page 11.

Source: DOD/OSD-P, response to SIGAR data call, 7/18/2025; DOD/DFAS, AR(M) 1002 Appropriation Status by FY Program and Subaccounts (Cumulative) June 2025 Certified, at [www.dfas.mil/dodbudgetaccountreports/](http://www.dfas.mil/dodbudgetaccountreports/) accessed on 7/18/2025; Full-Year Continuing Appropriations and Extensions Act, 2025, Pub. L. No. 119-4, Section 1416, 3/15/2025.

Act, 2022.<sup>10</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 closeout activities.<sup>11</sup> The Full-Year Continuing Appropriations and Extensions Act, 2025, enacted March 15, 2025, rescinded \$80.00 million of these funds.<sup>12</sup> There were no ASFF appropriations from FY 2023 through the FY 2025 period ending June 30, 2025.<sup>13</sup>

DOD managed an ASFF funding pipeline of \$86.31 million as of June 30, 2025, consisting of \$4.26 million in FY 2022 appropriations that remained available for obligation, and \$82.05 million in FY 2018–2022 unliquidated obligations, as shown in Table F.3 above.

## DOD IG Audit of the DOD’s Financial Management of the Afghanistan Security Forces Fund Determined ASFF Obligation and Disbursement Data are Overstated

A DOD IG audit of the financial management of the ASFF account, issued in July 2023, found that DOD “mismanaged ASFF appropriated funds,” and “misstated the ASFF status of funds” data it provided to SIGAR. DOD IG indicated that DOD improperly recorded \$47.5 billion of ASFF funds transferred to the Foreign Military Sales (FMS) Trust Fund as obligated and disbursed, when in fact the funds were merely transferred as a matter of convenience with the understanding that they would be obligated and disbursed at a later date.<sup>14</sup> However, not all transferred funds were obligated and the DOD never corrected ASFF reporting to reflect accurate obligation and disbursement balances. At



the time this report went to press, ASFF spending reported to Congress is overstated by at least \$2.93 billion and possibly as high as \$9.06 billion, as shown in the box to the right. It details two portions of the overstatement.

By significantly overstating ASFF obligations and disbursements information over a 15-year period, DOD prevented SIGAR from accurately analyzing ASFF appropriations in its quarterly reports to Congress. The DOD IG recommended that the Defense Security Cooperation Agency (DSCA) and Office of the Under Secretary of Defense/Comptroller assist SIGAR in reporting restated ASFF obligated and disbursed balances. Nearly two years have passed since DOD IG issued this audit and DOD has still not addressed the IG's recommendations.<sup>15</sup> It is unclear if they can. ASFF obligations and disbursements remain unreconciled, and DOD has not provided answers to SIGAR's repeated queries related to the potential spending overstatement. With SIGAR sunseting, it will no longer be able to oversee the closure of DOD's reconciliation efforts, however due to the magnitude of the potential errors Congress may wish to pursue the matter further.

## ECONOMIC SUPPORT FUND

As of June 30, 2025, the Economic Support Fund (ESF) had terminated all programs in Afghanistan (two awards supporting Afghan students enrolled online or at the Doha campus of the American University of Afghanistan remain active).<sup>16</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 from 2002 through March 31, 2025. 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>17</sup>

In FY 2024, ESF was allocated \$45.00 million for Afghanistan through the Section 653(a) allocation process.<sup>18</sup> However, USAID reported that as of June 30, 2025, the funds had not yet been made available for obligation and will expire September 30, 2025.<sup>19</sup> It is unclear how Executive Order 14169 will impact the disposition 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>20</sup> and an additional allocation of \$99.50 million of ESF FY 2021 funds received in FY 2022.<sup>21</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>22</sup>

ASFF SPENDING ESTIMATE, AS OF JUNE 30, 2025 (\$ BILLIONS)	
<b>ASFF Disbursements</b>	<b>\$74.49</b>
Reconciling Items	
Funds Not Spent in the FMS Trust Fund	(2.93)
Other Expired or Undisbursed Funds	(6.13)
Potential Overstatement	(9.06)
<b>ASFF Estimated Spending</b>	<b>\$65.43</b>

Note: Numbers have been rounded.

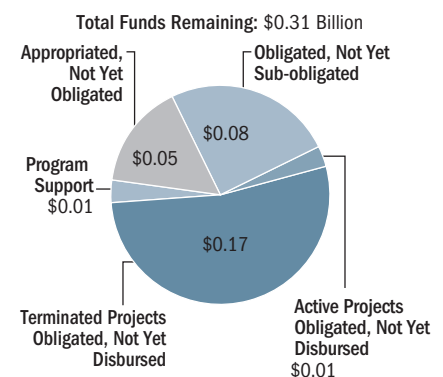
Funds Not Spent in the FMS Trust Fund: this line item includes \$2.23 billion in canceled funds returned to the U.S. Treasury, and other amounts in the fund that have not yet been obligated or liquidated.

Other Expired or Undisbursed Funds: DSCA indicated that \$6.1 billion in expired or undisbursed transferred funds were returned to the ASFF account. However, at the time this report went to press, DOD could not definitively state if any of the returns were reflected in the cumulative Appropriation Status reports (Army's AR(M) 1002 report) provided to and used by SIGAR to analyze and report ASFF appropriations to Congress. Where DOD recorded the returns impacts the ASFF spending estimate. SIGAR included the entire amount of returns as of June 30, 2025, to show the magnitude of the potential misstatement. SIGAR will reflect any DOD updates to this information in its final report.

Source: DOD, response to SIGAR data call, 7/18/2025; SIGAR analysis of ASFF disbursed funds, 7/22/2025.

FIGURE F.3

FUNDS REMAINING BY FUNDING SEGMENT, ECONOMIC SUPPORT FUND, AS OF JUNE 30, 2025 (\$ BILLIONS)



Note: Numbers have been rounded.

Source: See page 76 for additional information and sources.

# APPENDICES

USAID managed an ESF funding pipeline of \$307.16 million, as of June 30, 2025, consisting of \$45.00 million in FY 2024 unobligated appropriations and \$262.16 million in unliquidated obligations.<sup>23</sup> As shown in Table F.4, there were three major components of ESF funds obligated but not yet disbursed:

- **Active Projects:** Unliquidated obligations on two active projects accounted for \$5.27 million of total funds remaining.
- **Terminated Awards and Program Support:** As of June 30, 2025, unliquidated obligations on all terminated awards and program support totaled \$180.39 million.
- **Unsubobligated Legacy Bilateral Balances:** These funds represent the unsubobligated balance of FY 2014–2019 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 \$76.50 million will be used for close-out costs of recently terminated activities, and the final remaining balance will be deobligated.<sup>24</sup>

TABLE F.4

ECONOMIC SUPPORT FUND FUNDS REMAINING JUNE 30, 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*			\$45.00
<b>Funds Obligated, Not Yet Disbursed</b>			
<b>Active Awards</b>			
Supporting Student Success in Afghanistan (SSSA)	Education	Afghan NP	5.27
Women's Scholarship Endowment	Education	U.S. Nonprofit	0.00
Total Active Awards			5.27
<b>Terminated Awards</b>			
Power Sector (8 Projects)	Power	7 IPs	17.75
Other Sectors (53 Awards)	Various	28 IPs	149.35
Program Support	Various	Various	13.29
Total Terminated Awards			180.39
<b>Bilateral Unsubobligated Balances</b>			
Bilateral Obligations of ESF FY 2014–19 Not Yet Subobligated			76.50
<b>Total Unliquidated Obligations</b>			262.16
<b>Total ESF Funds Remaining</b>			<b>\$307.16</b>

Note: Numbers may not add due to rounding. \*ESF was allocated \$45.00 million in the FY 2024 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, 7/15/2025; State/F, response to SIGAR data call, 7/22/2025, 1/10/2025.

INTERNATIONAL DISASTER ASSISTANCE

USAID’s Bureau for Humanitarian Assistance (BHA) has terminated all 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>25</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>26</sup>

The IDA funding pipeline of \$160.13 million is comprised of \$24.00 million in FY 2025 IDA allocations not yet obligated as of June 30, 2025, and \$136.13 million in FY 2022–2025 appropriations that had been obligated and remained available for disbursement on 20 awards. As of June 30, 2025, all IDA awards were terminated.

TABLE F.5

INTERNATIONAL DISASTER ASSISTANCE FUNDS REMAINING JUNE 30, 2025 (\$ MILLIONS)			
Fund Status and Project Details	Sector	Implementing Partners	Funds Remaining
Allocated Funds, Not Yet Obligated			
FY 2025 IDA Allocation for Afghanistan Not Obligated			\$24.00
Funds Obligated, Not Yet Disbursed			
20 Terminated or Expired Awards	Multisector	5 PIOs, 11 IPs	136.13
Total IDA Funds Remaining			\$160.13

Note: Numbers may not add due to rounding. As of April 23, 2025, all IDA projects were terminated or expired. The acronym “PIO” is used for Public International Organization, and “IP” for Implementing Partner.

Source: USAID/BHA, response to SIGAR data call, 7/29/2025; USAID/Mission, response to SIGAR data call, 7/15/2025.

## 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>27</sup>

INL has terminated all INCLE awards operating inside Afghanistan. They continue to fund the United Nations Office on Drugs and Crime's Afghanistan Opium Survey based in Austria and Uzbekistan, as of May 31, 2025.

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 one-half of the \$6.00 million allocated in FY 2022.<sup>28</sup> However, INL reported the funds had not yet been made available for obligation, and will expire September 30, 2025.<sup>29</sup> It is unclear how Executive Order 14169 will impact the disposition of these funds.

INL managed an INCLE funding pipeline of \$5.85 million as of May 31, 2025, consisting of \$3.78 million in FY 2024 INCLE unobligated appropriations, and \$2.07 million in FY 2017–2024 unliquidated obligations.<sup>30</sup>

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

- **Active Projects:** INCLE is funding one active award with no unliquidated obligations.
- **Terminated Awards and Administrative Support:** Unliquidated obligations on INCLE's two terminated awards totaled \$1.80 million. There were \$0.27 million in unliquidated obligations related to administrative support.



TABLE F.6

<b>INTERNATIONAL NARCOTICS CONTROL AND LAW ENFORCEMENT FUNDS REMAINING MAY 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*			\$3.78
<b>Funds Obligated, Not Yet Disbursed</b>			
<b>Active Award</b>			
Afghanistan Opium Survey	Counternarcotics	UNODC	0.00
<b>Terminated Awards and Administrative Support</b>			
2 Terminated Projects	Various	1 IAA, 1 IP	1.80
Administrative Support			0.27
<b>Total Unliquidated Obligations</b>			2.07
<b>Total INCLE Funds Remaining</b>			<b>\$5.85</b>

Note: Numbers may not add due to rounding. \*INCLE was allocated \$3.00 million in the FY 2024 Section 653(a) process, however, the allocation has not yet been made available for obligations. The acronym "IAA" is used for Inter-Agency Agreement and "IP" for Implementing Partner.

Source: State/INL, response to SIGAR data call, 6/27/2025; State/F, response to SIGAR data call, 7/22/2025, 1/10/2025.

## MIGRATION AND REFUGEE ASSISTANCE

As a result of actions taken in response to President Trump's executive order, State's Bureau of Population, Refugees, and Migration (PRM) terminated all Migration and Refugee Assistance (MRA) Afghanistan awards—13 in the previous quarter,<sup>31</sup> and another six on April 5, 2025.<sup>32</sup>

PRM administers the MRA account. Since 2002, 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>33</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 June 30, 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 \$95.78 million in FY 2025, as shown in Table F.1 on p. 71.<sup>34</sup>

In total, MRA received \$625.38 million in allocations from FY 2022 through June 30, 2025. As shown on Table F.7 on the next page, State is managing the close-out of 58 MRA awards with unliquidated obligations of \$62.73 million.

TABLE F.7

MIGRATION AND REFUGEE ASSISTANCE FUNDS REMAINING JUNE 30, 2025 (\$ MILLIONS)			
Fund Status and Project Details	Sector	Implementing Partners	Funds Remaining
<b>Funds Obligated, Not Yet Disbursed</b>			
58 terminated projects	Various	6 PIOs, 11 IPs	\$62.73
<b>Total MRA Funds Remaining</b>			<b>\$62.73</b>

Note: Numbers may not add due to rounding. The acronym "PIO" is used for Public International Organization and "IP" for Implementing Partner.

Source: State/PRM, response to SIGAR data call, 7/7/2025.

## NONPROLIFERATION, ANTITERRORISM, DEMINING, AND RELATED PROGRAMS

On February 26, 2025, State's Office of Weapons Removal and Abatement within 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>35</sup>

Since 2002, NADR played a critical role in Afghanistan removing dangerous explosive remnants of war.<sup>36</sup> NADR funding for Afghanistan was 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>37</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>38</sup> As of June 30, 2025, PM/WRA has not obligated any of these funds. The funds will expire September 30, 2025. It is unclear how Executive Order 14169 will impact the disposition of these funds.<sup>39</sup>

PM/WRA managed the NADR pipeline of \$9.13 million as of June 30, 2025. The pipeline consisted of \$5.00 million in NADR CWD Section 653(a) allocations, \$4.04 million in unliquidated obligations on terminated awards, and \$0.09 million in NADR ATA funds remaining.<sup>40</sup> Total funds remaining are shown in Table F.8 on the next page.

TABLE F.8

<b>NONPROLIFERATION, ANTITERRORISM, DEMINING, AND RELATED PROGRAMS FUNDS REMAINING JUNE 30, 2025 (\$ MILLIONS)</b>			
<b>Fund Status and Project Details</b>	<b>Sector</b>	<b>Implementing Partners</b>	<b>Funds Remaining</b>
<b>Conventional Weapons Destruction (CWD) Subaccount</b>			
<b>Funds Appropriated, Not Yet Obligated</b>			
FY 2024 Section 653(a) Allocation for Afghanistan*			\$5.00
<b>Funds Obligated, Not Yet Disbursed</b>			
Terminated Projects	Various	4 IPs	4.04
<b>CWD Funds Remaining</b>			<b>\$9.04</b>
<b>Antiterrorism Assistance (ATA) Subaccount, Funds Remaining</b>			<b>\$0.09</b>
<b>Total NADR Funds Remaining</b>			<b>\$9.13</b>

Note: Numbers may not add due to rounding. \*NADR was allocated \$5.00 million in the FY 2024 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, 7/7/2025; State/DS/CT, response to SIGAR data call, 6/25/2025; State/F, response to SIGAR data call, 7/22/2025, 1/10/2025.

## INTERNATIONAL ASSISTANCE FOR AFGHANISTAN

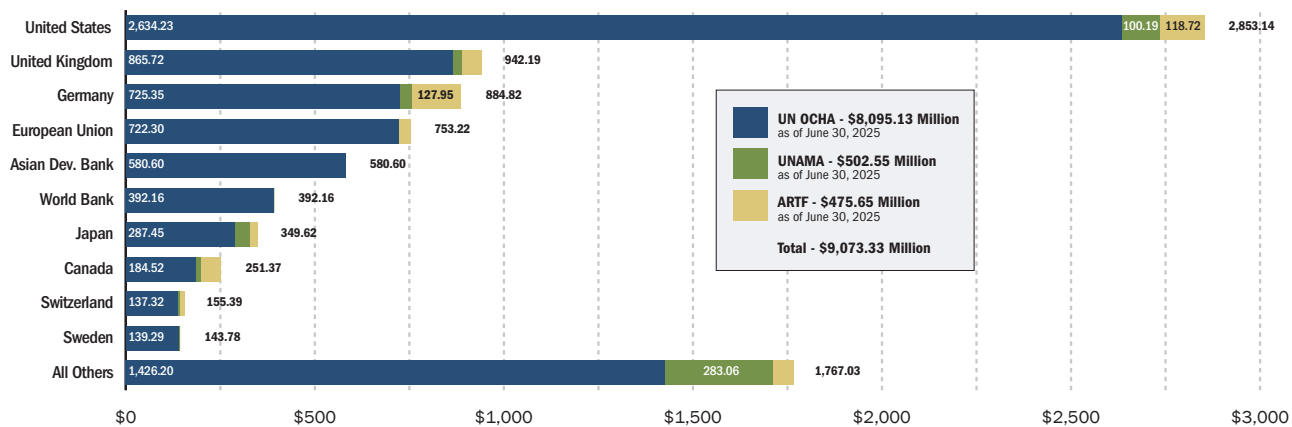
The international community has provided significant funding to support Afghanistan relief efforts through multilateral institutions since the U.S. withdrawal. These institutions include United Nations and nongovernmental humanitarian assistance organizations; two special-purpose United Nations organizations—UNAMA 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 nearly \$8.10 billion for Afghanistan from January 1, 2022, to June 30, 2025, as shown in Figure F.4 on the next page. UNAMA and the ARTF have also reported national government contributions of nearly \$978.20 million over this same period, bringing total contributions to these multilateral institutions operating in Afghanistan since the U.S. withdrawal to more than \$9.07 billion. The United States has contributed more than \$2.85 billion to these organizations, representing more than 31% of the total amount.

# APPENDICES

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 June 30, 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](http://www.wb-artf.org), accessed 7/22/2025, 4/10/25, 7/20/2024; UN OCHA, Financial Tracking Service at <https://fts.unocha.org>, accessed 7/1/2025; State/IO, response to SIGAR data call, 6/25/2025, 10/16/2024, 4/19/2023, and 7/13/2022; UN, Country Assessments, at <https://www.un.org/en/ga/contributions/scale.shtml>, accessed 7/14/2025.

## 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 provided by donors 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 \$3.23 billion in 2022, \$1.67 billion in 2023, \$1.63 billion in 2024, and \$535.55 million in 2025 to the HRP, as reported through June 30, 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, \$1.74 billion in 2024, and \$615.31 million in 2025, as reported through June 30, 2025.<sup>41</sup>

The United States has been the largest contributor to UN OCHA-reported humanitarian assistance organizations from January 1, 2022, to June 30, 2025, with contributions of more than \$2.63 billion. The next largest contributors have been the United Kingdom, Germany, the European Union, and the Asian Development Bank, as shown in Figure F.4.<sup>42</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>43</sup> The UN Security Council voted on March 17, 2025, to extend UNAMA's mandate through March 17,



2026.<sup>44</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 22% assessment of UN calendar year budgets and are funded through the Contribution to International Organizations (CIO) account. The United States defers payments on calendar year requirements to the subsequent fiscal year. In FY 2025, 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. U.S. contributions to UNAMA for FYs 2022–2025 totaled \$100.19 million. Other UN member governments have funded \$402.36 million over this same period.<sup>45</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>46</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 \$475.65 million through June 30, 2025, as shown in Figure F.4 on the previous page.<sup>47</sup>

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 cancelled 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.

There are currently six active investment projects—addressing health, food security, water, education, community resilience and livelihoods, and empowering microfinance providers and enterprises—with approved grant funding of \$1.52 billion and disbursements of \$1.41 billion, as of June 30, 2025.<sup>48</sup>

# APPENDICES

TABLE F.9

## U.S. CONTRIBUTIONS TO UN AGENCIES, UNAMA, AND ARTF OCTOBER 1, 2021, TO JUNE 30, 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	\$165.57	\$1,332.21
UN High Commissioner for Refugees (UNHCR)	MRA	123.60	82.00	40.00	37.42	283.02
UN Children's Fund (UNICEF)	ESF, IDA, MRA	106.94	51.23	31.38	28.88	218.43
Food and Agricultural Organization (FAO)	ESF, IDA	59.72	31.37	0.46	14.55	106.10
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	-	32.09
UN Office on Drugs and Crime (UNODC)	INCLE	-	-	15.89	-	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	328.57	2,357.04
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	\$355.61	\$2,575.95

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, 6/27/2025, 10/7/2024; State/IO, response to SIGAR data call, 6/25/2025, 10/16/2024, 4/19/2023, and 1/10/2022; State/PM/WRA, response to SIGAR data call, 7/7/2025, 10/7/2024, and 10/18/2023; State/PRM, response to SIGAR data call, 7/7/2025, 10/16/2024; USAID/Mission, response to SIGAR data call, 7/15/2025, 10/15/2024; USAID/BHA, response to SIGAR data call, 7/29/2025, 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 State and USAID through six accounts and total nearly \$2.58 billion from October 1, 2021, to June 30, 2025, as shown in Table F.9 above.

## 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

# APPENDICES

TABLE F.10

U.S. APPROPRIATIONS MADE AVAILABLE FOR AFGHANISTAN RECONSTRUCTION PRE- AND POST-WITHDRAWAL AS OF JUNE 30, 2025 (\$ MILLIONS)								
U.S. Funding Sources	Agency	Pre-Withdrawal FY 2002-2021	FY 2022	FY 2023	FY 2024	FY 2025	Post-Withdrawal Assistance Combined	Total
<b>Security</b>								
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, and EDA)	DOD	2,339.14	-	-	-	-	-	2,339.14
<b>Total - Security</b>		<b>88,788.14</b>	<b>20.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20.00</b>	<b>88,808.14</b>
<b>Development</b>								
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	20,550.48	122.88	95.00	47.63	-	265.51	20,815.98
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	-	-	-	-	-	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
<b>Total - Development</b>		<b>35,354.67</b>	<b>217.76</b>	<b>188.58</b>	<b>131.19</b>	<b>38.14</b>	<b>578.28</b>	<b>35,932.95</b>
<b>Humanitarian</b>								
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	29.15	1,878.35	3,286.61
Transition Initiatives (TI)	USAID	40.20	-	-	-	-	-	40.20
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
<b>Total - Humanitarian</b>		<b>4,620.03</b>	<b>1,077.69</b>	<b>656.21</b>	<b>740.68</b>	<b>29.15</b>	<b>2,503.74</b>	<b>7,123.77</b>
<b>Agency Operations</b>								
Diplomatic Programs, including Worldwide Security Protection (DP)	State	11,839.28	171.87	9.60	9.60	7.06	198.12	12,037.40
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	1,805.59	15.68	12.03	9.36	3.96	41.03	1,846.62
Oversight (SIGAR, State OIG, and USAID OIG)	Multiple	703.03	40.53	35.20	24.84	22.00	122.56	825.59
<b>Total - Agency Operations</b>		<b>15,986.13</b>	<b>229.19</b>	<b>57.44</b>	<b>43.79</b>	<b>33.02</b>	<b>363.45</b>	<b>16,349.58</b>
<b>Total Funding</b>		<b>\$144,748.97</b>	<b>\$1,544.65</b>	<b>\$902.23</b>	<b>\$918.28</b>	<b>\$100.31</b>	<b>\$3465.46</b>	<b>\$148,214.44</b>

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

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 \$4.02 billion as of June 30, 2025.<sup>49</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 June 30, 2025, has amounted to more than \$3.47 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 June 30, 2025, on the previous page.

## **US. APPROPRIATIONS, OBLIGATIONS, AND DISBURSEMENTS FOR AFGHANISTAN RECONSTRUCTION PRE- AND POST-WITHDRAWAL**

Cumulative U.S. appropriations, obligations, and disbursements for Afghanistan reconstruction spanned the FY 2002 to FY 2025 period. As shown in Table F.11 on the next page, total appropriations exceeded \$148.21 billion; obligations totaled \$138.04 billion; and disbursements totaled \$137.27 billion.



# APPENDICES

TABLE F.11

<b>U.S. APPROPRIATIONS, OBLIGATIONS, AND DISBURSEMENTS FOR AFGHANISTAN RECONSTRUCTION PRE- AND POST-WITHDRAWAL AS OF JUNE 30, 2025 (\$ MILLIONS)</b>				
<b>U.S. Funding Sources</b>	<b>Agency</b>	<b>Appropriations</b>	<b>Obligations</b>	<b>Disbursements</b>
<b>Security</b>				
Afghanistan Security Forces Fund (ASFF)*	DOD	\$80,664.25	\$74,606.96	\$74,492.83
Train and Equip (T&E)	DOD	440.00	440.00	440.00
Foreign Military Financing (FMF)	State	1,059.13	1,059.13	1,059.13
International Military Education and Training (IMET)	State	20.37	20.37	20.37
Voluntary Peacekeeping (PKO)	State	69.33	69.33	69.33
Afghanistan Freedom Support Act (AFSA)	DOD	550.00	435.00	435.00
Drug Interdiction and Counter-Drug Activities (DICDA)	DOD	3,284.94	3,284.94	3,284.94
NATO Resolute Support Mission (RSM)	DOD	380.98	380.98	380.98
Military Base and Equipment Transfers (FERP, FEPP, and EDA)	DOD	2,339.14	2,339.14	2,339.14
<b>Total - Security</b>		<b>88,808.14</b>	<b>82,635.85</b>	<b>82,521.71</b>
<b>Development</b>				
Commanders' Emergency Response Program (CERP)	DOD	3,711.00	2,288.73	2,288.73
Afghanistan Infrastructure Fund (AIF)	DOD	988.50	783.46	783.46
Task Force for Business and Stability Operations (TFBSO)	DOD	822.85	684.60	648.92
Economic Support Fund (ESF)	USAID	20,815.98	19,666.33	19,397.31
Development Assistance (DA)	USAID	902.17	880.94	879.76
Global Health Programs (GHP)	USAID	629.17	586.18	574.73
Commodity Credit Corp (CCC)	USAID	37.93	34.95	34.95
USAID-Other (Other)	USAID	60.44	46.94	46.91
Non-Proliferation, Antiterrorism, Demining & Related Programs (NADR)	State	953.39	948.39	944.34
International Narcotics Control and Law Enforcement (INCLE)	State	5,201.82	4,883.98	4,843.62
Human Rights and Democracy Fund (HRDF)	State	16.05	15.48	13.92
Educational and Cultural Exchange Programs (ECE)	State	115.13	107.02	107.02
Contributions to International Organizations (CIO)	State	623.64	623.64	623.64
U.S. International Development Finance Corporation (DFC)	DFC	342.46	220.94	186.83
U.S. Agency for Global Media (USAGM)	USAGM	421.62	378.78	378.78
Drug Enforcement Administration (DEA)	DOJ	290.80	290.80	290.80
<b>Total - Development</b>		<b>35,932.95</b>	<b>32,441.18</b>	<b>32,043.72</b>
<b>Humanitarian</b>				
Pub. L. No. 480 Title II	USAID	1,095.38	1,095.38	1,095.38
International Disaster Assistance (IDA)	USAID	3,286.61	3,190.56	3,017.91
Transition Initiatives (TI)	USAID	40.20	33.49	33.49
Migration and Refugee Assistance (MRA)	State	2,414.12	2,397.39	2,327.61
USDA Programs (Title I, §416(b), FFP, FFE, ET, and PRTA)	USDA	287.46	287.46	287.46
<b>Total - Humanitarian</b>		<b>7,123.77</b>	<b>7,004.27</b>	<b>6,761.85</b>
<b>Agency Operations</b>				
Diplomatic Programs, including Worldwide Security Protection (DP)	State	12,037.40	12,037.40	12,037.40
Embassy Security, Construction, & Maintenance (ESCM) - Capital Costs	State	1,479.71	1,479.16	1,479.14
Embassy Security, Construction, & Maintenance (ESCM) - Operations	State	160.25	146.12	146.04
USAID Operating Expenses (OE)	USAID	1,846.62	1,504.24	1,493.03
Oversight (SIGAR, State OIG, and USAID OIG)	Multiple	825.59	788.78	784.68
<b>Total - Agency Operations</b>		<b>16,349.58</b>	<b>15,955.71</b>	<b>15,940.30</b>
<b>Total Funding</b>		<b>\$148,214.44</b>	<b>\$138,037.01</b>	<b>\$137,267.59</b>

Note: \*ASFF appropriated balances do not reflect transfers to the Foreign Military Sales (FMS) Trust Fund; ASFF obligated and disbursed balances are likely significantly overstated. Corrected balances have not been provided to SIGAR as DOD has not yet concluded their ongoing reconciliation of ASFF funds.

# APPENDICES

## STATUS OF FUNDS ENDNOTES

- 1 Full-Year Continuing Appropriations and Extensions Act, 2025, Pub. L. No. 119-4, Section 1416, 3/15/2025.
- 2 USAID, response to SIGAR data call, 6/13/2025.
- 3 The White House, Reevaluating and Realigning the United States Foreign Aid, Executive Order, 1/20/2025.
- 4 Implementing the President's Executive Order on Reevaluating and Realigning United States Foreign Aid, Press Statement, 1/26/2025.
- 5 Secretary of State Marco Rubio, Emergency Humanitarian Waiver to Foreign Assistance Pause, 1/28/2025.
- 6 USAID, Update on USAID Financial and Personnel Status as of March 21, 2025, 3/24/2025.
- 7 State Spokesperson Tammy Bruce, Department Press Briefing, 4/8/2025.
- 8 USAID, response to SIGAR data call, 6/13/2025; State, SCA, response to SIGAR vetting, 7/11/2025; State, INL, email correspondence with SIGAR, 7/21/2025.
- 9 USAID/mission, response to SIGAR data call, 4/21/2025.
- 10 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.
- 11 Continuing Appropriations and Ukraine Supplemental Appropriations Act, 2023, Pub. L. No. 117-180, Section 124, 9/30/2022.
- 12 Full-Year Continuing Appropriations and Extensions Act, 2025, Pub. L. No. 119-4, Section 1416, 3/15/2025.
- 13 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.
- 14 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>.
- 15 DOD IG, email correspondence, 4/21/2025.
- 16 USAID, response to SIGAR data call 715/2025.
- 17 Department of State, Congressional Budget Justification, Foreign Operations, Appendix 2, FY 2024, Released March 9, 2023, pp. 277–298.
- 18 Foreign Assistance Act of 1961, Pub. L. 87-195, § 653(a) (codified as amended at 22 U.S.C. § 2413(a)) (requiring the President to notify Congress of foreign assistance amounts allocated to individual countries and international organizations); State, F, response to SIGAR data call, 1/10/2025.
- 19 USAID, response to SIGAR data call 715/2025.
- 20 State, F, response to SIGAR data call, 10/10/2023.
- 21 USAID, response to SIGAR data call, 11/12/2022 and 7/20/2022.
- 22 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.
- 23 USAID, response to SIGAR data call, 7/15/2025.
- 24 USAID, response to SIGAR data call 4/21/2025.
- 25 See Table F.10, U.S. Appropriations Made Available for Afghanistan Reconstruction and Post-Withdrawal Assistance, FY 2002 to June 30, 2025, on page 85.
- 26 USAID, Office of Foreign Disaster Assistance, "Afghanistan Complex Emergency Fact Sheet #4, FY 2017, [www.usaid.gov](http://www.usaid.gov), accessed 4/9/2020.
- 27 Department of State, Congressional Budget Justification, Foreign Operations, Appendix 2, FY 2024, Released March 9, 2023, pp. 348–360.
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- 32 State, PRM, response to SIGAR vetting, 4/15/2025.
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- 45 State, IO, response to SIGAR data call, 6/25/2025, 10/16/2024, 4/19/2023, 7/13/2022, and 1/10/2022.
- 46 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.
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- 48 World Bank, ARTF: Administrator's Report on Financial Status as of June 30, 2025, [www.wb-artf.org](http://www.wb-artf.org), accessed 7/22/2025.
- 49 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 7/24/2025.







## SIGAR WRITTEN PRODUCTS\*

### SIGAR AUDITS

#### Performance Audit Report Issued

SIGAR issued one performance audit report during this reporting period.

SIGAR PERFORMANCE AUDIT REPORTS ISSUED		
Report Identifier	Report Title	Date Issued
SIGAR-25-27-AR	State Risk Assessments for Assistance Projects: Bureaus Prepared Required Assessments, But Inconsistencies May Increase Project Risk	7/2025

#### Ongoing Performance Audit

SIGAR had one ongoing performance audit during this reporting period.

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

#### Ongoing Evaluation

SIGAR had one ongoing evaluation during this reporting period.

SIGAR EVALUATIONS 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 five financial audit reports during this reporting period.

SIGAR FINANCIAL AUDIT REPORTS ISSUED		
Report Identifier	Report Title	Date Issued
SIGAR-25-23-FA	Audit of Costs Incurred by Public Health Institute	5/2025
SIGAR-25-24-FA	Audit of Costs Incurred by Abt Global	5/2025
SIGAR-25-25-FA	Audit of Costs Incurred by DT Global Inc.	6/2025
SIGAR-25-26-FA	Audit of Costs Incurred by iMMAP Inc.	7/2025
SIGAR-25-28-FA	Audit of Costs Incurred by The Colombo Plan	7/2025

\* As provided in its authorizing statute, SIGAR may also report on products and events occurring after June 30, 2025, up to the publication date of this report.



## SIGAR LESSONS LEARNED PROGRAM

### Ongoing Lessons Learned Project

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

#### SIGAR LESSONS LEARNED PROJECTS 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-3	Quarterly Report to the United States Congress	7/2025



An Afghan boy transports a child on a handmade wheelbarrow along a street in the Argo district of Badakhshan Province. (Photo by AFP/Omer Abrar)

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