

# SIGAR

Special Inspector General for  
Afghanistan Reconstruction

JAN 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:**

A health worker, right, administers a polio vaccine to a child in Kabul, Afghanistan. (Photo by AP/Shafiullah Kakar)



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 66th quarterly report on the status of U.S. assistance to Afghanistan.

This quarter saw the inauguration of Donald J. Trump as the 47th president of the United States and the beginning of the 119th Congress. It also marked the passage of the National Defense Authorization Act for Fiscal Year 2025, which stipulates that SIGAR sunset on January 31, 2026.

On January 20, 2025, President Trump ordered a 90-day pause in U.S. foreign development assistance to assess "programmatically efficiencies and consistency with United States foreign policy." The order requires all department and agency heads responsible for foreign assistance programs to immediately pause new obligations and disbursements of development assistance funds to foreign countries, nongovernmental organizations, international organizations, and contractors.

In response, the State Department paused new obligations, made directives to issue stop-work orders on existing foreign assistance awards, and suspended the review process for new awards pending a review of foreign assistance programs funded by or through the State Department and the United States Agency for International Development (USAID) in Afghanistan and elsewhere.

The United States has spent nearly \$3.71 billion in Afghanistan since withdrawing from the country in 2021. Most of that money (64.2%) went to UN agencies, the United Nations Assistance Mission in Afghanistan, and the World Bank-administered Afghanistan Resilience Trust Fund. Another \$1.2 billion remains available in the funding pipeline for possible disbursement. While this assistance may have staved off famine in the face of economic collapse, it has not dissuaded the Taliban from taking U.S. citizens hostage, dismantling the rights of women and girls, censoring the media, allowing the country to become a terrorist safe haven, and targeting former Afghan government officials.

Furthermore, as SIGAR has reported in the past, the United States in 2022 transferred \$3.5 billion in Afghan central bank assets previously frozen in the United States to the Swiss-based Fund for the Afghan People or "Afghan Fund." With accrued interest, the Fund has now grown to nearly \$4 billion. As part of the current review of foreign assistance, the Administration and the Congress may want to examine returning these funds to the custody and control of the U.S. government. The Taliban want these funds even though they have no legal right to them since they are not recognized by the United States as the government of Afghanistan, are on the U.S. Specially Designated Global Terrorist list, and are under U.S. and UN sanctions.

SIGAR will spend the next year continuing to provide oversight of U.S. taxpayer-funded foreign assistance to Afghanistan, including completing any new tasks from Congress or the Administration. As always, SIGAR's work will focus on the efficacy of programs and projects in Afghanistan implemented by the United States and international organizations, as well as the pursuit of criminal

convictions against those who seek to defraud the U.S. government. In addition to SIGAR's quarterly reports to Congress, SIGAR will also issue a lessons learned report outlining the challenges of providing aid to Afghanistan without simultaneously benefiting the Taliban regime. Lastly, SIGAR will issue its final forensic audit report, as required by law.

This quarter, SIGAR issued 14 products, including this quarterly report. SIGAR issued its 13th lessons learned report that examines how U.S. officials were unable to overcome critical deficiencies in U.S. military and civilian personnel practices during two decades in Afghanistan—an issue that should be addressed if the United States plans on engaging in similar reconstruction efforts in post-conflict situations. SIGAR issued one performance audit examining State and USAID's programming to prevent and respond to gender-based violence in Afghanistan. SIGAR completed 11 financial audits of U.S.-funded projects in Afghanistan that identified \$1,106,466 in questioned costs as a result of internal-control deficiencies and non-compliance issues by U.S. government contractors. SIGAR's criminal investigations resulted in one sentencing this quarter.

To date, SIGAR's work has saved the U.S. taxpayer almost \$4 billion. SIGAR's financial audits have identified more than \$540 million in questioned costs and \$366,718 in unpaid interest on advanced federal funds or other revenue amounts owed to the government. SIGAR investigations have resulted in 210 criminal charges, 169 convictions, and 159 sentencings.

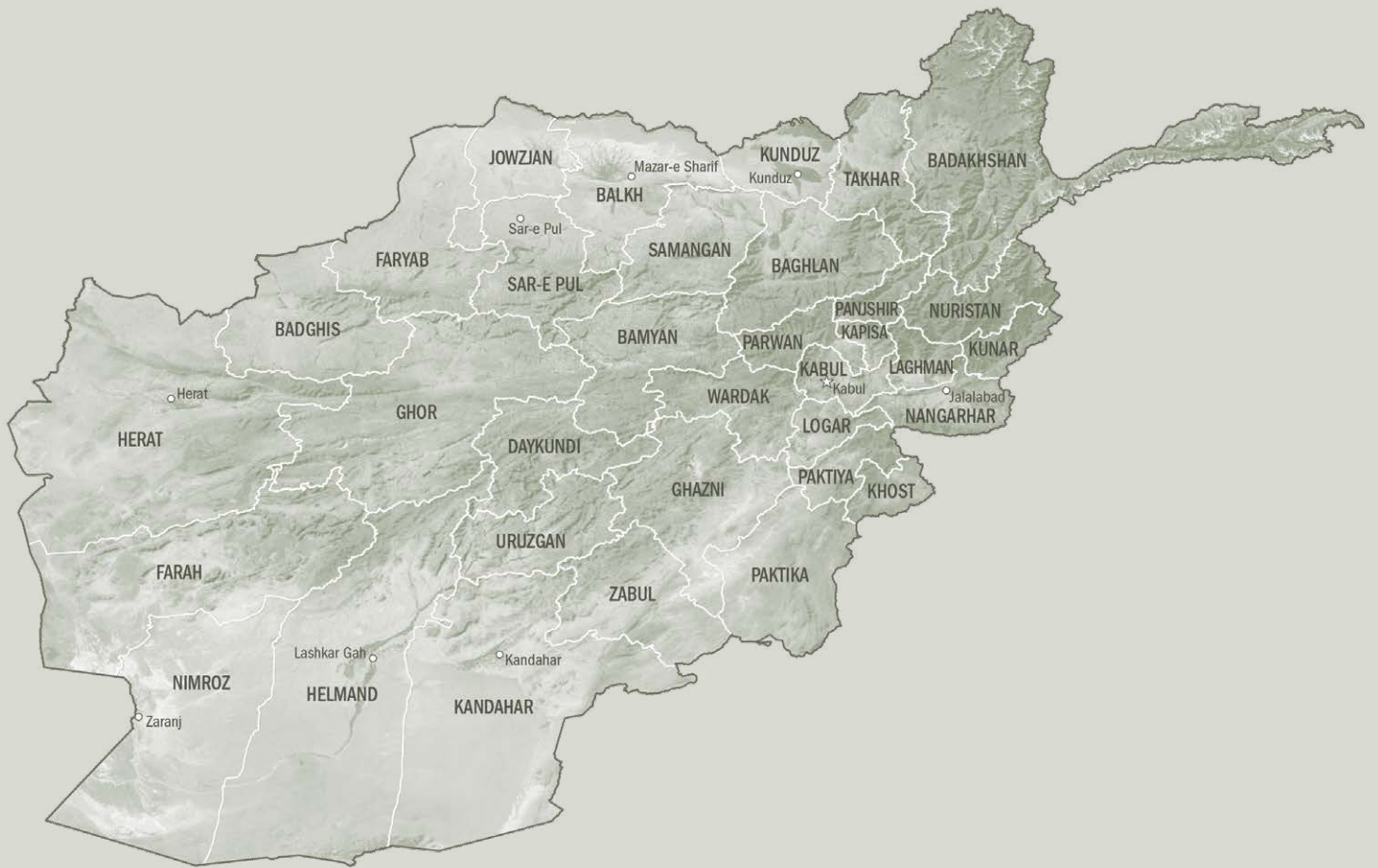
SIGAR looks forward to working together with the Congress, the new Administration, and other stakeholders to protect U.S. taxpayer dollars and ensure that U.S. assistance to Afghanistan aligns with the national interest.

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





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UN Special Representative Roza Otunbayeva speaks at UN Day in Kabul in October 2024.  
(Photo by UNAMA/Tahmina Osta)

## WHAT THE UNITED STATES IS DOING IN AFGHANISTAN

On January 20, 2025, President Donald J. Trump issued an executive order titled “Reevaluating and Realigning United States Foreign Aid,” that pauses new obligations and disbursements of U.S. foreign aid for 90 days.<sup>1</sup> In response to the executive order, the Department of State paused new funding obligations; made directives to issue stop-work orders on existing foreign assistance awards; and suspended the review process for new awards pending a review of foreign assistance programs funded by or through the Department and the United States Agency for International Development (USAID).<sup>2</sup>

Since U.S. forces withdrew from Afghanistan in August 2021, the United States has been the largest donor to the Afghan people.<sup>3</sup> The United States has appropriated or otherwise made available more than \$21.36 billion in assistance to Afghanistan and to Afghan refugees, as shown in Table I.1.

This includes more than \$3.63 billion in U.S. appropriations for Afghanistan assistance, largely for humanitarian and development aid, and

TABLE I.1

<b>U.S. ASSISTANCE TO AFGHANISTAN AND AFGHAN REFUGEES SINCE AUGUST 2021</b>	
U.S. Appropriations for Afghanistan Assistance—October 1, 2021 to December 31, 2024 <sup>1</sup>	\$3,632,554,118
Operation Allies Welcome—Appropriated Funds, Both Obligated and Remaining Available for Obligation <sup>2</sup>	8,697,661,551
Enduring Welcome—Appropriated and Transferred Funds, Both Obligated and Remaining Available for Obligation <sup>3</sup>	5,533,300,000
Afghan Fund—U.S.-Authorized Transfers of Afghan Central Bank Assets to the Fund for the Afghan People <sup>4</sup>	3,500,000,000
<b>TOTAL</b>	<b>\$21,363,515,669</b>

Note: Numbers have been rounded.

<sup>1</sup> U.S. government funding appropriated or otherwise made available for all Security, Development, Humanitarian, and Agency Operations accounts as presented in Table F.10, U.S. Appropriations, on page 120.

<sup>2</sup> Department of Defense (DOD) response to SIGAR data call, 4/22/2024. Nearly \$5.36 billion in DOD obligations of Overseas Humanitarian, Disaster, and Civic Aid, Transportation Working Capital Funds and Military Personnel appropriations as of 9/30/2023; Health and Human Services (HHS) response to SIGAR data call 1/8/2025. HHS obligated nearly \$3.00 billion of its \$3.00 billion in appropriated funds, and reported \$1.23 billion in unliquidated obligations, as of December 31, 2024; Department of Homeland Security (DHS) response to SIGAR data call, 1/15/2025. DHS reported more than \$348.00 million in appropriations and obligated funds (\$193.00 million un-expired appropriations, \$155.00 million expired obligations, and total obligations of \$287.51 million), and \$46.13 million in unliquidated obligations, as of December 31, 2024.

<sup>3</sup> State, response to SIGAR data call, 1/14/2025. More than \$5.53 billion has been made available for Enduring Welcome (EW) programming—\$3.00 billion in funds transferred from DOD and \$2.53 billion in other appropriations and transfers—through December 31, 2024. All EW funding is available until expended. As of December 31, 2024, State had obligated \$4.48 billion of the available funding and reported unliquidated obligations of \$791.14 million.

<sup>4</sup> Transfer of Da Afghanistan Bank reserves held at the Federal Reserve Bank of New York to Switzerland-based entity.

# WHAT THE UNITED STATES IS DOING IN AFGHANISTAN

\$3.50 billion transferred to the Afghan Fund that 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.<sup>4</sup>

In addition, nearly \$8.70 billion in funds were made available in support of Afghan evacuees resettling in the United States through the Operation Allies Welcome (OAW) program. The Department of Defense (DOD) obligated nearly \$5.36 billion in Overseas Humanitarian, Disaster, and Civic Aid (OHDACA) appropriations and other funds;<sup>5</sup> the Department of Health and Human Services (HHS) obligated nearly \$3.00 billion in appropriated funds;<sup>6</sup> and the Department of Homeland Security obligated nearly \$287.51 million of appropriated funds in support of OAW.<sup>7</sup>

The Further Consolidated Appropriations Act, 2024, mandated the creation of a new Department of State (State) appropriations account, Enduring Welcome—the whole-of-government successor program to OAW.<sup>8</sup> DOD transferred \$3.00 billion in OHDACA funds in FY 2023 to State for Enduring Welcome.<sup>9</sup> State has employed this funding and other appropriations, totaling more than \$5.53 billion, for ongoing Enduring Welcome programming.<sup>10</sup>

The United States continued to respond to humanitarian crises in Afghanistan as they evolved. Since 2021, State and the United States Agency for International Development (USAID) have used pre- and post-withdrawal appropriated funds to restart and begin new programs to address critical needs of the Afghan people in several key sectors—health, education, agriculture, and food security—and also supported civil society and media, focusing on women, girls, and broad human rights protections. These efforts are being implemented through nongovernmental organizations, international organizations, and other partners.<sup>11</sup>

As shown in Table I.2, some \$2.63 billion of the more than \$3.63 billion appropriated for assistance to Afghanistan since the end of FY 2021 has gone toward humanitarian assistance, representing 72% of the total. Nearly \$557.76 million, or 15% of the total, went for development assistance.

TABLE I.2

<b>U.S. APPROPRIATIONS FOR AFGHANISTAN ASSISTANCE</b>					
<b>OCTOBER 1, 2021, TO DECEMBER 31, 2024 (\$ MILLIONS)</b>					
<b>Funding Category</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>Total</b>
Humanitarian	\$1,077.69	\$656.21	\$696.38	\$201.68	\$2,631.96
Development	217.76	188.58	129.95	21.47	557.76
Agency Operations	229.19	57.44	43.79	12.41	342.83
Security	100.00	0.00	0.00	0.00	100.00
<b>Total</b>	<b>\$1,624.65</b>	<b>\$902.23</b>	<b>\$870.11</b>	<b>\$235.56</b>	<b>\$3,632.55</b>

Source: SIGAR Quarterly Report to the United States Congress, 1/30/2025, Appendix A.



# WHAT THE UNITED STATES IS DOING IN AFGHANISTAN

In FY 2025 Q1, the U.S. government has committed and obligated nearly \$233.86 million to support humanitarian assistance in Afghanistan, as shown in Table I.3. USAID’s Bureau for Humanitarian Assistance (USAID/BHA) obligated over \$200 million to several UN offices responding to the humanitarian crisis in Afghanistan. State’s Bureau of Population, Refugees, and Migration (PRM) obligated \$32.10 million in FY 2025 Q1 to a variety of implementing partners working to provide Afghans with protection, health, and economic assistance. Also, in FY 2025 Q1, USAID/BHA and State/PRM obligated funds for protection programs for Afghan returnees from Iran and Pakistan. USAID/BHA and State/PRM implementing partners continued to provide safe drinking water and hygiene items, reaching nearly 55,000 people across 13 provinces in November.<sup>12</sup>

TABLE I.3

<b>HUMANITARIAN FUNDING FOR AFGHANISTAN – AMOUNTS COMMITTED AND OBLIGATED, OCTOBER 1, 2021, TO DECEMBER 31, 2024</b> (\$ MILLIONS)						
<b>Implementing Partners</b>	<b>Activity</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>Total*</b>
<b>USAID Bureau for Humanitarian Assistance</b>						
Implementing Partners Other Than UN Agencies	Food Security; Economic Recovery and Market Systems (ERMS); Health; Humanitarian Coordination, Information Management, and Assessments (HCIMA); Multipurpose Cash Assistance (MPCA); Nutrition; Protection; Shelter and Settlements; Water, Sanitation, and Hygiene (WASH)	\$78.43	\$167.90	\$123.79	\$-	\$370.12
UN FAO	Food Security; MPCA; HCIMA	30.50	0.50	31.50	-	62.50
IOM	Shelter and Settlements; WASH	63.06	0.43	62.00	-	125.49
UNICEF	Health; HCIMA; Nutrition; Protection; MPCA; WASH	33.65	35.25	70.45	-	139.35
UN OCHA	HCIMA	1.00	1.20	4.40	2.50	9.10
UNFPA	Health; Protection; HCIMA	2.36	8.31	20.60	24.00	31.27
UNDP	Protection	-	-	8.58	-	8.58
WFP	Food, Logistics Support, Nutrition <sup>9</sup>	460.72	422.10	285.00	170.00	1,167.82
WHO	HCIMA; Health; WASH	1.00	7.00	156.80	5.00	164.80
	Program Support	0.62	0.78	3.08	0.26	4.48
<b>Total</b>		<b>\$671.34</b>	<b>\$643.47</b>	<b>\$766.20</b>	<b>\$201.76</b>	<b>\$2,282.77</b>

*Continued on the following page*

# WHAT THE UNITED STATES IS DOING IN AFGHANISTAN

<b>HUMANITARIAN FUNDING FOR AFGHANISTAN – AMOUNTS COMMITTED AND OBLIGATED, OCTOBER 1, 2021, TO DECEMBER 31, 2024 (CONTINUED)</b>						
<b>Implementing Partners</b>	<b>Activity</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>Total*</b>
<b>State Department Bureau of Population, Refugees, and Migration</b>						
Implementing Partners Other Than UN Agencies	Education; Food Security; Health; Mental Health and Psychosocial Support; Protection; Program Support	\$70.75	\$67.15	\$40.68	\$32.10	\$210.68
IOM	Health; Protection	16.50	24.50	20.88	-	61.88
UNHCR	ERMS; HCIMA; Logistics Support; Protection; WASH	116.20	87.40	22.80	-	226.40
UNICEF	Education; Health; Nutrition; Protection; WASH	9.30	6.65	-	-	15.95
UNFPA	Health; Protection	52.39	35.55	34.56	-	122.50
WHO	Health	2.81	-	-	-	2.81
<b>Total</b>		<b>\$267.95</b>	<b>\$221.25</b>	<b>\$118.92</b>	<b>\$32.10</b>	<b>\$429.54</b>
<b>TOTAL</b>		<b>\$939.29</b>	<b>\$864.72</b>	<b>\$885.12</b>	<b>\$233.86</b>	<b>\$2,712.31</b>

Note: Numbers have been rounded. \*USAID, BHA obligated ESF funds for WFP programming presented above. \*Programs without figures in the committed or obligated amounts columns are programs that continue to operate on previously committed or obligated funds but for which there were no new amounts committed or obligated in FY 2022, FY 2023, FY 2024, and/or FY 2025 Q1.

Source: USAID, "Afghanistan – Complex Emergency," Fact Sheet #1, Fiscal Year 2025, 1/17/2025; USAID, "Afghanistan – Complex Emergency," Fact Sheet #3, Fiscal Year 2024, 6/14/2024; USAID, "Afghanistan – Complex Emergency," Fact Sheet #2, Fiscal Year 2024, 3/8/2024; USAID, BHA, response to SIGAR vetting, 4/11/2024; State, PRM, response to SIGAR vetting, 4/11/2024; USAID, BHA, response to SIGAR vetting, 1/10/2024; State, PRM, response to SIGAR vetting, 1/16/2024; USAID, "Afghanistan – Complex Emergency," Fact Sheet #9, Fiscal Year 2022, 9/23/2022; USAID, "Afghanistan – Complex Emergency," Fact Sheet #3, Fiscal Year 2023, 8/29/2023; USAID, "Afghanistan – Complex Emergency," Fact Sheet #1, Fiscal Year 2024, 12/22/2023; USAID, BHA, response to SIGAR data call to report adjustments to FY 2022 data for full year as reported in Fact Sheet #9, 10/12/2023; State, PRM, response to SIGAR data call to report adjustments to FY 2022 data for full year as reported in Fact Sheet #9, 10/11/2023.

USAID reported that it obligated nearly \$844 million to the Economic Support Fund and Global Health Programs account from FY 2022 through FY 2025 Q1, for 40 active programs, as shown in Table I.4. USAID obligated nearly \$4.50 million in FY 2025 Q1 for the Assistance for Families and Indigent Afghans to Thrive program, which aims to improve health outcomes, particularly for women of childbearing age and preschool children.<sup>13</sup>

In 2022, the United States transferred \$3.50 billion in Afghan central bank assets previously frozen in the United States to the Swiss-based Fund for the Afghan People or Afghan Fund. Although no disbursements to benefit the Afghan people have yet been made, the Fund is intended to protect macro financial stability on behalf of the Afghan people that could, in the long-term, include recapitalizing Afghanistan's central bank should the conditions materialize, keep Afghanistan current on debt payments to international financial institutions to preserve its eligibility for development assistance, and pay for critically needed imported goods. According to the Fund's website, the Fund's balance stood at \$3.94 billion, as of December 31, 2024, including interest accrued.<sup>14</sup>

# WHAT THE UNITED STATES IS DOING IN AFGHANISTAN

TABLE I.4

<b>USAID PROGRAMS (ECONOMIC SUPPORT FUND AND GLOBAL HEALTH PROGRAMS), OBLIGATED, OCTOBER 1, 2021, TO DECEMBER 31, 2024 (CONTINUED)</b>						
<b>USAID Managing Office</b>	<b>Activity</b>	<b>Obligated Amounts</b>				<b>Total</b>
		<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>	
<b>Office of Social Services</b>						
Keep Schools Open	Education	\$40.00	\$-	\$-	\$-	\$40.00
Urban Health Initiative (UHI) Program	Health	17.34	18.52	28.70	-	64.56
New Disease Early Warning System (DEWS) Plus	Health	14.50	4.00	10.00	-	28.50
Assistance for Families and Indigent Afghans to Thrive (AFIAT)	Health	10.16	23.55	6.95	4.46	45.12
Consolidated Grant - COVID-19 Response	Health	6.00	-	-	-	6.00
Local Health System Sustainability (LHSS)	Health	5.15	2.85	4.00	-	12.00
Central Contraceptive Procurement (CCP)	Health	5.00	-	0.50	-	5.50
Global Health Supply Chain Management (GHSCM-PSM)	Health	5.00	-	-	-	5.00
Technical Capacity Building for the American University of Afghanistan	Education	4.51	-	-	-	4.51
Let Girls Learn Initiative	Education	4.00	-	-	-	4.00
SHOPS Plus	Health	0.86	-	-	-	0.86
DEWS Plus	Health	-	-	-	-	-
Strengthening Education in Afghanistan (SEA II)	Education	-	-	-	-	-
Accessible and Quality Basic Education (AQBE)	Education	-	31.70	17.30	-	49.00
Young Women Lead (YWL)	Education	-	4.94	-	-	4.94
Supporting Student Success in Afghanistan (SSSA)	Education	-	12.56	7.00	-	19.56
Afghanistan Integrated Youth Activity	Education	-	-	46.00	-	46.00
<b>Total</b>		<b>\$112.52</b>	<b>\$98.12</b>	<b>\$120.45</b>	<b>\$4.46</b>	<b>\$335.55</b>
<b>Office of Program and Project Development</b>						
Contributions to the Afghanistan Resilience Trust Fund	Crosscutting	53.72	50.00	13.30	-	117.02
Afghanistan Monitoring, Evaluation, and Learning Activity (AMELA)		3.36	4.50	11.60	-	19.46
<b>Total</b>		<b>\$57.08</b>	<b>\$54.50</b>	<b>\$24.90</b>	<b>\$0.00</b>	<b>\$136.48</b>
<b>Office of Infrastructure, Energy, and Engineering</b>						
Rural Water Supply, Sanitation & Hygiene (Ru-WASH)	WASH	20.00	-	-	-	20.00
20 MW Watt Floating Solar - Naghlu	Power	0.70	-	-	-	0.70
<b>Total</b>		<b>\$20.70</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$20.70</b>

Continued on the following page

# WHAT THE UNITED STATES IS DOING IN AFGHANISTAN

<b>USAID PROGRAMS (ECONOMIC SUPPORT FUND AND GLOBAL HEALTH PROGRAMS), OBLIGATED, OCTOBER 1, 2021, TO DECEMBER 31, 2024 (\$ MILLIONS)*</b>						
USAID Managing Office	Activity	Obligated Amounts				
		FY 2022	FY 2023	FY 2024	FY 2025	Total
<b>Office of Livelihood &amp; Rights</b>						
Strengthening Rural Livelihoods and Food Security (SRL-FS)	Agriculture	40.00	-	14.30	-	54.30
Afghanistan Competitiveness of Export-Oriented Businesses Activity (ACEBA)	Economic growth	36.87	33.72	11.14	-	81.73
Agriculture Marketing Program	Agriculture	15.00	-	(0.09)	-	14.91
Afghanistan Value Chains Program	Agriculture	26.43	23.78	26.30	-	76.51
Livelihood Advancement of Marginalized Populations (LAMP)	Economic growth	5.00	-	-	-	5.00
Carpet and Jewelry Value Chains	Economic growth	2.82	2.50	2.50	-	7.82
Women and Men in Agriculture (WAMA)	Agriculture	-	-	11.83	-	11.83
Extractive Technical Assistance by the U.S. Geological Survey	Economic growth	-	-	-	-	-
Enabling Essential Services for Afghan Women and Girls	Crosscutting	21.29	-	-	-	21.29
Afghanistan Support Project	Civil society	7.22	11.38	9.93	-	28.53
Conflict Mitigation Assistance for Civilians (COMAC)	Aid to conflict-affected Afghans	5.00	5.00	-	-	10.00
Information, Dialogue, and Rights in Afghanistan	Civil society	3.25	1.00	3.33	-	7.58
Supporting Transformation for Afghanistan's Recovery (STAR)	Livelihood assistance	-	18.34	(1.75)	-	16.59
Promoting Conflict Resolution, Peace Building, and Enhanced Governance	Good governance	-	-	-	-	-
Initiative to Strengthen Local Administration	Good governance	0.40	-	-	-	0.40
Women's Scholarship Endowment	Crosscutting	-	-	-	-	-
Countering Trafficking in Persons (CTIP III)	Civil society	-	-	4.50	-	4.50
<b>Total</b>		<b>\$163.28</b>	<b>\$95.72</b>	<b>\$81.99</b>	<b>\$0.00</b>	<b>\$340.99</b>
<b>Executive Office</b>						
ISC to hire former Afghan FSNs		6.02	3.14	-	-	9.16
<b>Total</b>		<b>\$6.02</b>	<b>\$3.14</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$9.16</b>
<b>Office of Financial Management</b>						
Audits AMP (Agriculture Marketing Program) 2021	Financial Audit	0.18	-	(0.09)	-	0.09
<b>Total</b>		<b>\$0.18</b>	<b>\$0.00</b>	<b>\$(0.00)</b>	<b>\$0.00</b>	<b>\$0.09</b>
<b>TOTAL (40 programs)</b>		<b>\$359.78</b>	<b>\$251.48</b>	<b>\$227.25</b>	<b>\$4.46</b>	<b>\$842.97</b>

Note: Numbers have been rounded. \*Programs without figures in the obligated amounts column are active programs that continue to operate on previously disbursed funds but for which there are no new amounts obligated in FY 2022, FY 2023, FY 2024, or FY 2025 Q1. USAID's Office of Democracy, Gender, and Rights and the Office of Livelihood were merged in 2024 to create the Office of Livelihood and Rights. For more information on OLR programs, see pages 64–68.

Source: USAID Transaction Detail Report, 1/13/2025, 10/15/2024, 7/12/2024, 4/12/2024, 1/13/2024, 1/4/2023, 10/9/2023.



## INTRODUCTION ENDNOTES

- 1 The White House, *Reevaluating and Realigning United States Foreign Aid*, Executive Order, 1/20/2025.
- 2 U.S. Department of State, “Executive Order on Review of Foreign Assistance Programs,” State 6828 cable, January 25, 2025, pp. 1–5.
- 3 Appendix A, *Contributions by 10 Largest Donors and Others to Multilateral Institutions*; State, SCA, response to SIGAR vetting, 7/14/2023.
- 4 SIGAR, Table F.10 on page 120; Treasury, response to SIGAR vetting, 4/12/2024.
- 5 DOD, response to SIGAR data call, 4/22/2024.
- 6 HHS, response to SIGAR data call, 1/8/2025.
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# 2 RECENT DEVELOPMENTS



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UN Assistant Secretary-General for Support Operations, Lisa M. Buttenheim, visits Mazar-e Sharif. (Photo by UNAMA/Tahmina Osta)





# RECENT DEVELOPMENTS IN BRIEF

Section 2 of this quarterly report summarizes the key events of the reporting period.

## Executive Orders Suspend U.S. Foreign Assistance and U.S. Refugee Admissions Program

- On January 20, 2025, President Trump issued an executive order suspending new obligations and disbursements of foreign aid for 90 days while agency heads and the director of the Office of Management and Budget review their consistency with U.S. policy.
- Another executive order paused the U.S. Refugee Admissions Program. As a result, flights for 1,660 Afghans already approved for resettlement by the U.S. government were canceled.

## U.S. Secures Release of Two Americans Held by Taliban

- In the final hours of President Biden's administration, Americans Ryan Corbett and William W. McKenty III were released from Taliban detention in exchange for a Taliban prisoner in U.S. custody. Reportedly, at least two more American citizens are being held by the Taliban.

## President Trump Withdraws U.S. from World Health Organization

- On January 20, 2025, President Trump issued an executive order withdrawing the United States from the World Health Organization (WHO). The United States has contributed \$56.67 million to WHO to support public health programming in Afghanistan since the U.S. withdrawal in 2021, including active USAID programs implemented by WHO.

## Taliban Deputy Makes First Public Rebuke Of Education Ban

- In a rare public rebuke, a political deputy in the Taliban ministry of foreign affairs said that there was no justification for denying women and girls an education.

## Humanitarian Funding for Afghanistan

- The UN requested \$2.4 billion to fund its Afghanistan Humanitarian Response Plan in 2025. The United States was the single largest donor in 2024, contributing more than \$611 million.

## Taliban Policy Threatens Women's Health

- In December, the Taliban's so-called emir Haibatullah Akhundzada banned women from medical training, including nursing and midwifery programs, blocking their one remaining pathway to higher education. The edict endangers women who cannot be treated by male medical providers without a male guardian present or at all. UN Women estimates maternal mortality in Afghanistan will increase 50% by 2026.

## ISIS-K Assassinate Taliban Minister

- On December 11, ISIS-K assassinated Taliban acting minister of refugees and repatriation Khalil Haqqani, a U.S.-specially designated terrorist, at a ministry building in Kabul. This was the highest profile killing of a Taliban leader since their takeover in 2021.

## TTP Attacks Spur Pakistan-Taliban Clashes

- In December, Taliban-protected Tehreek-e-Taliban Pakistan (TTP) killed 16 Pakistani security officers in South Waziristan prompting the first cross-border fighting between Taliban and Pakistani security forces since March 2024.

## "Morality" Law Significantly Impacts Humanitarian Operations

- According to USAID, the Taliban enforcement of its August 2024 law on the propagation of virtue and prevention of vice is having a significant impact on humanitarian operations. Implementing partners have reported increases in Taliban inspections, harassment, interrogations, and detentions of staff.

## UN Special Envoys Meet in Geneva

- The UN's Special Envoys for Afghanistan met in Geneva on December 16 to discuss the situation in Afghanistan and engagement with the Taliban. The envoys expressed "grave concern" over the ban on medical education for women, and highlighted interest in working with regional countries on security and stability.



RECENT DEVELOPMENTS IN AFGHANISTAN



KEY ISSUES & EVENTS

In December 2024, the Taliban banned women from nursing and midwifery programs, and announced their intent to enforce a 2022 ban on Afghan women working with NGOs. Both bans imperil the health and well-being of all Afghans.

In December, ISIS-K claimed the assassination of Taliban minister of refugees and repatriation Khalil Haqqani. This was the highest-profile killing of a Taliban leader since August 2021.

The UN, State, and USAID all reported increased interference into humanitarian operations this quarter as Taliban inspectors increase enforcement of their “morality” law.

TALIBAN GOVERNANCE

More Restrictions Follow the Taliban’s “Morality” Law

In December 2024, the Taliban issued three directives targeting women, limiting their remaining access to education, work, and humanitarian assistance, and mandating that windows looking into women’s spaces be covered, effectively disconnecting women from the outside world. Then-U.S. Secretary of State Antony Blinken condemned the Taliban’s efforts to “jeopardize the rights and lives of Afghan women and girls,” and called on the international community to unite in support of the Afghan people, whose rights are being “systematically abused” by the Taliban.<sup>1</sup>

These latest restrictions follow a pattern of intensified measures to control the Afghan populace. In August, the Taliban issued a so-called

“morality” law that expanded on existing decrees restricting Afghans’ rights and fundamental freedoms. Under the law, women are now required to conceal their faces, bodies, and voices in public. Men are also required to grow beards and attend prayers at mosque.<sup>2</sup> The UN Secretary-General’s Special Representative for Afghanistan Roza Otunbayeva said the law is an “infringement on the rights of all Afghans.”<sup>3</sup> The State Department (State) told SIGAR that “the decree has created a climate of fear” that limits Afghans’ participation in society and undermines efforts to provide humanitarian assistance.<sup>4</sup>

The law is enforced by inspectors from the ministry for the propagation of virtue and prevention of vice (PVPV), who also have the power to punish people for perceived infractions.<sup>5</sup> From August to October 2024, the PVPV deployed inspectors and held trainings and seminars across Afghanistan to ensure the understanding of and compliance with the law. PVPV minister Mohammad Khalid Hanafi also visited several provinces to underscore the importance of the new law in upholding social order.<sup>6</sup> In October, provincial governors were tasked with forming PVPV committees to implement the law. According to the UN Assistance Mission in Afghanistan (UNAMA), inspectors monitor the population for infractions at checkpoints and in public spaces such as mosques, bazaars, barbershops, health facilities, educational institutions, and NGO offices.<sup>7</sup> For details on the Taliban “morality” law, see pages 18–19 in SIGAR’s October 2024 Quarterly Report.

## **Windows Covered to “Protect Women’s Privacy”**

On December 28, Taliban spokesperson Zabihullah Mujahid announced a new directive limiting the visibility of women within their homes and yards to ostensibly prevent “obscene acts” and protect women’s privacy. Existing homes must erect walls or cover windows to block visual access to kitchen, courtyard, or well spaces typically utilized by women. New construction will be barred from installing windows facing adjacent properties where women reside. Municipal authorities have been tasked with “strict supervision” of the order.<sup>8</sup> The Taliban similarly required Afghans to paint over their windows in the 1990s, isolating women from society and compounding depression and suicidality, according to a 2001 State Department report.<sup>9</sup>

## **NGOs Must Fire Afghan Women Employees or Close**

On December 26, the Taliban ministry of economy announced its intent to close all national and foreign NGOs employing Afghan women in Afghanistan. Any group that fails to comply will lose its operating license.<sup>10</sup> The Taliban first announced that Afghan women would be barred from NGO employment in 2022, pushing the UN and most humanitarian organizations to temporarily pause operations in the country. The Taliban later granted an exemption to health workers, and many other programs resumed by adopting workarounds, like having women work online from home.<sup>11</sup>

# RECENT DEVELOPMENTS

Following the ministry's latest announcement, Volker Turk, the UN High Commissioner for Human Rights, urged the Taliban to revoke the directive, noting that half the Afghan population lives in poverty and relies on NGO assistance. Women working in NGOs have helped women and children continue to access services despite the Taliban's gender segregation policies and limits on women's movement.<sup>12</sup> A UN spokesperson told the Associated Press, "this really impacts how we can provide lifesaving humanitarian assistance," but did not specify next steps for UN partners on the ground.<sup>13</sup> A UN Security Council statement urged the Taliban to reverse its policies that restrict equal participation of women and girls in Afghan society, noting "positive developments in this area are crucial for building confidence with the international community." However, the Council affirmed its commitment to engage all stakeholders in Afghanistan and the importance of creating a political roadmap for Afghanistan's reintegration into the international community. The UN did not discuss what will happen if the Taliban are unwilling to reverse course.<sup>14</sup>

Since the 2022 ban on Afghan women's NGO employment, UN Women's Gender in Humanitarian Action Working Group has tracked the impacts the ban and other restrictions have on local NGOs, international NGOs, and the UN. Their most recent survey of 142 organizations from September 2024 found that 64% of female respondents still worked in the field, but that the majority of women could not work from their organizations' offices due to the Taliban restrictions. Respondents reported difficulty implementing awareness projects, difficulty registering projects that employed female staff, impediments due to the new morality law, and dress code restrictions preventing women from working. Approximately half the organizations surveyed reported that women beneficiaries could not access services due to Taliban restrictions.<sup>15</sup> If the ban is now fully implemented, the UN Office of the High Commissioner for Human Rights said an even greater number of women and children will lose access to humanitarian assistance.<sup>16</sup>

## **Women Banned from Nursing and Midwifery Programs**

In early December 2024, so-called Taliban emir Haibatullah Akhundzada issued a directive banning women from attending public and private medical institutions in Afghanistan. Midwifery and nursing were previously exempt from the ban on women's higher education, granting women one pathway to a degree and career.<sup>17</sup> Having female health workers also ensured women could receive medical care, since in some provinces, male doctors are not allowed to treat female patients.<sup>18</sup> UN Special Representative Roza Otunbayeva told the Security Council, "If fully implemented, this [ban] would have deadly implications for women and girls in particular, but also for men, and boys, entire communities, and the country as a whole."<sup>19</sup> For an update on women's health in Afghanistan and the ban's likely impact on the health care system, see pages 36–39.

### Taliban Restrictions Target Media and Free Speech

In November 2024, UNAMA published *Media Freedom in Afghanistan*, that analyzed the state of the press in Afghanistan since the Taliban takeover in August 2021. Afghanistan is a party to the International Covenant on Civil and Political Rights, which guarantees the right to freedom of expression under Article 19. According to UNAMA, Afghanistan is obligated to ensure the media can operate safely and independently. However, the Taliban “continue to create an extremely challenging operating environment for the media, including but not limited to censorship and difficulties in accessing information.” Journalists are also subject to threats, arbitrary arrest, and detention for their work.<sup>20</sup>

In the three years since the Taliban takeover, UNAMA has documented human rights violations against 336 journalists and media workers, including 256 instances of arbitrary arrest, 130 instances of torture and ill-treatment, and 75 instances of threats or intimidation. Given these circumstances, UNAMA said Afghanistan has adopted a “culture of self-censorship” which negatively impacts freedom of expression. The Taliban further control the media through the “Government Media and Information Centre,” which has banned the publication of content deemed contrary to Islam or against national interests.<sup>21</sup> During the Taliban’s previous rule from 1996 to 2001, there was only one domestic radio station, which broadcast Taliban messaging and religious content.<sup>22</sup>

Reporters Without Borders (RSF), an international non-profit focused on media freedom, described Afghanistan’s media landscape as “decimated” under Taliban rule. The group estimated that 43% of Afghan media outlets closed in the first three months following the Taliban takeover, and that 80% of female journalists have stopped working.<sup>23</sup> Remaining outlets may be forcibly closed at any time. In 2024, RSF said the Taliban closed an additional 12 television and radio stations for including music, fiction, depictions of living creatures, and news commentary on Taliban politics in their programming.<sup>24</sup>

A witness to the forced closure of television station Arezo TV in December told RSF that agents from the Taliban general intelligence directorate and a representative from the ministry for the propagation of virtue and prevention of vice jointly raided their offices. The authorities verbally harassed staff, confiscated cellphones, hard drives, and computers, and arrested seven employees. Arezo TV was accused of having links with exiled Afghan media outlets and broadcasting content contrary to Islamic values.<sup>25</sup>

In his December report on Afghanistan, UN Secretary-General António Guterres urged the Taliban to revoke all measures restricting free speech and limiting access to information, noting, “freedom of expression is essential for accountability and good governance. The continued use of arbitrary arrests and detentions of media workers, aimed at stifling opposing voices, is unacceptable.”<sup>26</sup>



# RECENT DEVELOPMENTS



Taliban forces train near the Afghanistan-Pakistan border in December 2024. (Photo screenshot of X/@RuleTaliban)

## Taliban Claim United Front, Despite Reported Division

Last quarter, the United States Institute of Peace (USIP) reported that the new morality law was intensifying intra-Taliban tensions, as conservative religious scholars inside and outside of Afghanistan disagree with the Taliban's interpretations of Islamic law. In response to the pushback, the Taliban issued a statement on September 20, barring religious scholars from engaging in debate on controversial topics.<sup>27</sup>

In October, Taliban deputy foreign minister Shir Mohammad Abbas Stanikzai publicly acknowledged internal disagreements over political, economic, and cultural issues, but framed any disputes as healthy discourse. However, on December 12, Taliban minister for refugees Khalil Rahman Haqqani was killed in a suicide bombing in Kabul. Although ISIS-K took responsibility, the assassination spurred reports of internal Taliban fighting.<sup>28</sup> At Haqqani's funeral, deputy chief minister Abdul Ghani Baradar emphasized the Taliban's unity, saying "there is intimacy and love among us as leaders."<sup>29</sup>

## SECURITY

Terror groups continued to operate from Afghanistan amid ongoing U.S., UN, and regional concerns that the country is once again becoming a terrorist haven, notwithstanding the Taliban's commitment in the 2020 Doha Agreement to fight terrorism. While the Taliban have moved against Islamic State in Iraq and Syria-Khorasan (ISIS-K) and other anti-Taliban groups, they remain tolerant of terror groups such as al Qaeda and Tehreek-e-Taliban Pakistan (TTP).<sup>30</sup> A UN sanctions monitoring team reported in July 2024 that Afghanistan "continues to be perceived as permissive or friendly territory by terrorist groups, which also aspire to project threats globally."<sup>31</sup> The Taliban

have publicly and privately reiterated its counterterrorism commitments to the United States, but State said it “remains unclear whether the Taliban have the will and capability to fully eliminate terrorist safe havens or control the flow of foreign terrorist fighters in and through Afghanistan.”<sup>32</sup>

## ISIS-Khorasan

ISIS-K remained a significant threat to Afghanistan and regional stability this quarter. ISIS-K claimed 60 attacks in 2024, including in Afghanistan, Iran, Russia, Pakistan, and Turkey, about a 40% increase from its attacks in 2023, according to data from the Armed Conflict Location and Event Data (ACLED) project.<sup>33</sup>

A UN sanctions monitoring team reported in July 2024 that ISIS-K had improved its financial and logistical capabilities and that European states assess the group posed the greatest threat to Europe. The UN sanctions monitoring team also reported that ISIS-K will “preserve battle readiness, increase revenue generation, and enhance recruitment,” in the short-term, while attempting to gain territorial control.<sup>34</sup> The UN Secretary-General said that ISIS-K maintains operations centers in Nuristan and Kunar Provinces.<sup>35</sup>

## ISIS-K Claims Taliban Minister Assassination

On December 11, ISIS-K claimed responsibility for assassinating acting Taliban minister for refugees and repatriation Khalil Haqqani in a suicide bombing at a Taliban ministry building in Kabul. Several staff members were also killed. Haqqani was a U.S.-specially designated global terrorist, senior member of the Haqqani Network, and uncle to Taliban interior minister Sirajuddin Haqqani.<sup>36</sup>

The Taliban condemned ISIS-K for the attack, with foreign minister Amir Khan Muttaqi stating that all ISIS-K operations in 2024 have been planned outside of Afghanistan. Al Qaeda central leadership and al Qaeda in the Arabian Peninsula also condemned the attack. The Haqqani Network and the Taliban maintain close ties with al Qaeda.<sup>37</sup> The Taliban’s general directorate for intelligence reportedly arrested two ministry of refugees and repatriation employees, but did not specify their roles or indicate if they were ISIS-K members.<sup>38</sup>

The attack marked the highest-profile killing of a Taliban leader since August 2021. ISIS-K suicide bombings have killed eight Taliban officials since the Taliban takeover, including the governors of Balkh and Badakhshan Provinces in 2023. *Afghanistan International* reported that ISIS-K is targeting several other Taliban leaders in Kandahar and Balkh Provinces, as well as the special forces commander. The Taliban have reportedly increased security check points throughout Kandahar.<sup>39</sup>

Since August 2021, the Taliban have repeatedly said that neither ISIS-K, nor other terrorist organizations operate on Afghan soil, yet allocate half of their revenue to security and regularly post military recruitment updates. However, “the killing of a top Haqqani leader inside one of its own ministries

undercuts that core narrative,” [that the Taliban can provide peace] said Michael Kugelman, the Wilson Center’s South Asia Institute Director.<sup>40</sup> UN sanctions monitoring teams have said the Taliban remain determined to counter ISIS-K, which they deem an existential threat, but their capabilities are deficient.<sup>41</sup>

In response to the assassination, then-White House National Security Communications Adviser John Kirby said, “We recognize—and we said so at the time—that there was still an ISIS threat inside Afghanistan, and clearly they have their sights set on the Taliban.” State told SIGAR that the Taliban have “take aggressive action to counter the group [ISIS-K]” this quarter, including 14 operations against ISIS-K, according to ACLED.<sup>42</sup>

## **ISIS-K Continues Attacks on Religious Minorities**

This quarter, ISIS-K claimed eight attacks across Afghanistan and Pakistan, according to ACLED.<sup>43</sup> ISIS-K attacked a Sufi shrine in Baghlan Province that killed at least 12 people. The Taliban said they were “pursuing this case to identify and bring the perpetrators to justice,” and that security concerns were driven by propaganda, though the group [ISIS-K] has been “significantly weakened.”<sup>44</sup> Since 2021, ISIS-K has used improvised explosive devices to carry out attacks on places of worship throughout Afghanistan, per UNAMA.<sup>45</sup>

## **ISIS-K Regional Activity**

ISIS-K did not successfully conduct any attacks outside of Afghanistan and Pakistan this quarter.<sup>46</sup> On December 27, Russia announced that it thwarted an ISIS-K attack on the Interior Ministry in Moscow and killed the assailants. Russia’s state-run media said the attackers were from Central Asia.<sup>47</sup> The 2023 State Department Country Report on Terrorism, released in December 2024, said that ISIS-K “demonstrated the ability to expand outside of Afghan soil, recruiting heavily from Central Asian states.”<sup>48</sup>

## **Al Qaeda**

The Taliban remain tolerant of al Qaeda and allow them safe haven in Afghanistan.<sup>49</sup> State’s 2023 Country Report on Terrorism said, “Al-Qa’ida has continued to keep a low profile, both within Afghanistan and across the rest of South and Central Asia.”<sup>50</sup> However, a July 2024 UN sanctions monitoring team report said that “al-Qaida remains strategically patient, cooperating with other terrorist groups in Afghanistan and prioritizing its ongoing relationship with the Taliban.” Al Qaeda has an estimated 12 senior leaders in Afghanistan and coordinates training with al Qaeda in the Indian Subcontinent and Tehreek-e-Taliban Pakistan (TTP or the so-called “Pakistani Taliban”), according to UN sanctions monitoring teams.<sup>51</sup>

## Armed Opposition Groups

This quarter, armed opposition groups, including the Afghanistan Freedom Front (AFF) and the National Resistance Front (NRF), claimed responsibility for 104 attacks against Taliban security forces, compared to 116 last quarter, according to ACLED.<sup>52</sup> The UN Secretary-General's December report on Afghanistan said that armed opposition groups "continued to pose no significant challenge to the Taliban's hold on territorial control."<sup>53</sup> State has previously affirmed that it does not endorse violence in Afghanistan.<sup>54</sup>

The NRF conducted 73 attacks this quarter, including one attack on the Taliban ministry of interior building in December, which killed at least 10 Taliban fighters and wounded five others. The NRF claimed a Taliban commander among those killed. This was the second overall attack on a Taliban ministry building this quarter.<sup>55</sup>

In October, the AFF claimed responsibility for attacks at Kabul Airport that it said led to "severe [Taliban] casualties and financial losses."<sup>56</sup> Since its creation in March 2022, the AFF has claimed over 320 attacks against the Taliban, including 90 attacks in 2024, across 10 provinces, primarily targeting Taliban positions in Kabul. "In 2025, we [AFF] plan to place more political and military pressure on the Taliban," General Yasin Zia, the AFF's leader, told the Foundation for Defense of Democracies' *Long War Journal*. The AFF said it has coordinated with the NRF and the Afghan United Front, and collects intelligence on al Qaeda, TTP, and the Islamic Movement of Uzbekistan. The AFF has 50 members on its leadership council and most of its fighters are former Afghan National Defense and Security Forces (ANDSF) members, according to the group.<sup>57</sup>

## Tehreek-e-Taliban Pakistan

The Afghan Taliban regime supports Tehreek-e-Taliban Pakistan (TTP), which has a UN-estimated 6,000–6,500 fighters mostly based in eastern Afghanistan. The TTP aims to maintain territorial control of northwestern Pakistan and targets Pakistani police and security forces.<sup>58</sup>

## TTP Attacks Instigate Taliban-Pakistan Clashes

The 2023 State Department Country Report on Terrorism said, "Pakistan saw a rise in terrorist attacks from both ISIS-K and TTP, both in frequency and in number of casualties, likely enabled by close proximity and the porous border with Afghanistan." In 2024, TTP and its affiliates conducted over 640 attacks, nearly a 25% increase compared to 2023, including 162 attacks this quarter, according to ACLED.<sup>59</sup>

In December, a TTP attack killed 16 Pakistani security officers in South Waziristan prompting the first cross-border fighting between Taliban and Pakistani security forces since March 2024.<sup>60</sup> Pakistan also conducted several airstrikes in Paktika Province, which the Taliban said killed nearly 50 civilians, mostly women and children; the UN said it received credible reports that

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women and children were killed in these attacks.<sup>61</sup> The Pakistani airstrikes reportedly killed several key TTP commanders and destroyed a TTP training facility. The Taliban responded with airstrikes of their own. Clashes between Pakistani and Taliban security forces were also reported on the border near Khyber Pakhtunkhwa, Pakistan, and Khost, Afghanistan.<sup>62</sup>

On December 31, Pakistani forces were reportedly gathering near the Wakhan Corridor near Badakhshan Province (Afghanistan) to seize the area. Taliban interior minister Sirajuddin Haqqani concurrently met with Chinese Ambassador to Afghanistan Zhao Xing to discuss security coordination, as China, Pakistan, and Afghanistan rely on the Wakhan Corridor for trade, though the Taliban denied Pakistani forces were in Afghanistan.<sup>63</sup> Pakistan’s Minister of Defense Khawaja Asif said the Taliban offered to relocate TTP to a western province if Pakistan paid them \$35 million. The Taliban denied the claim.<sup>64</sup>

In a press conference, Taliban information minister Khairullah Khairkhwa said, “We must honor the Afghan nation’s commitment to safeguarding these guests, friends,” the first public admission by a senior Taliban member that TTP militants are in Afghanistan (though the Taliban continue to deny TTP operates from Afghanistan).<sup>65</sup> UN sanctions monitoring teams have said that TTP is permitted freedom of movement and given Taliban support while in Afghanistan.<sup>66</sup> United States Institute of Peace expert Asfandyar Mir added that the “permissive” environment in Afghanistan allowed TTP to become “resilient and lethal.”<sup>67</sup>

## Taliban Security Forces

The Taliban ministry of defense claimed that 7,714 individuals joined the army this quarter, bringing their total reported, but unverified strength to 191,036, as seen in Table R.1. Additionally, the ministry of interior reported that 3,683 individuals completed police training across the country this quarter, bringing the total Taliban-reported police strength to 215,941.<sup>68</sup> SIGAR cannot independently verify the Taliban’s data, nor can State. DOD said it does not track **Order of Battle** information for the Taliban regime in the same way it did for the ANDSF.<sup>69</sup>

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

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

TABLE R.1

TALIBAN SECURITY FORCES AND ANDSF STRENGTH				
	Ministry of Defense	Ministry of Interior	Total	As Of
Taliban	191,036	215,941	406,977	1/15/2025
ANDSF*	182,071	118,628	300,699	4/29/2021

\*Data as of April 29, 2021. DOD/CSTC-A reported 300,699 ANDSF personnel in the Afghan Personnel and Pay System on April 29, 2021. Source: SIGAR analysis of Taliban ministry of defense on X, 1/15/2025; SIGAR analysis of Taliban ministry of interior on X, 1/15/2025; SIGAR, Quarterly Report to the United States Congress, 10/30/2021, p. 82.

## Explosive Remnants of War

The UN Mine Action Service (UNMAS) reported that over 1,200 Afghan communities remain affected by explosive remnants of war (ERW)—unexploded shells, grenades, bombs, and landmines. More than 400 educational and 200 health facilities are located within 1 km of hazardous areas. From January to November 2024, 83% (400 to 483) of casualties from landmines were children, with 50% of these casualties occurring while children were playing and an additional 9% while collecting scrap metal, according to UNMAS. Kandahar, Kunar, Herat, Ghazni, and Nangarhar Provinces were the most affected in 2024.<sup>70</sup>

UNMAS said mine clearance is a “severely underfunded sector” in Afghanistan, with many partners having stopped or reduced their clearance operations.<sup>71</sup> For more information on U.S. assistance to clear ERW, see pages 71–72.

## INTERNATIONAL ENGAGEMENT

### U.S. Engagement with the Taliban

At a January 19 rally, President Trump said any future financial assistance to Afghanistan will be contingent upon the Taliban returning U.S. military equipment left behind after the U.S. withdrawal in August 2021. The Taliban have reportedly rebuffed the remarks regarding the return of military equipment and disputed that they receive financial aid from the United States. Instead, the group’s leaders said that the United States “has confiscated and frozen billions of dollars that rightfully belong to the people of Afghanistan.” On Inauguration Day, President Trump ordered a 90-day pause on all foreign assistance to assess programmatic efficiencies and consistency with U.S. foreign policy. In response to the executive order, State paused new funding obligations; made directives to issue stop-work orders on existing foreign assistance awards; and suspended the review process for new awards pending a review of foreign assistance programs funded by or through State and USAID.<sup>72</sup>

The Biden Administration’s State Department spokesperson Matthew Miller said this quarter, “We remain concerned about the Taliban’s repressive edicts against women and girls and its unwillingness to foster inclusive governance. The decisions that it has made risk irreparable damage to Afghanistan’s society and move the Taliban further away from normalizing relations with the international community.”<sup>73</sup> However, State told SIGAR that “engagement with all Afghans, including the Taliban, is necessary to protect core U.S. national security interests,” though, “we use every opportunity to press the Taliban on our human rights concerns.”<sup>74</sup>



# RECENT DEVELOPMENTS

## **U.S. Secures the Release of Two American Hostages Held by the Taliban**

After seizing power in August 2021, the Taliban detained some American citizens including Ryan Corbett and William W. McKenty III. While negotiations for a prison swap started two years ago, it wasn't until the final hours of President Biden's term in office that the Taliban and the families of the two Americans confirmed their release. Corbett and McKenty were exchanged for a Taliban prisoner in U.S. custody. Although Corbett's detainment was well-known, McKenty's was not previously publicized. At least two more American citizens reportedly remain in Taliban custody.<sup>75</sup>

## **U.S. Special Envoy Rina Amiri Steps Down**

On January 20, 2025, Rina Amiri, left her position as U.S. Special Envoy for Afghan Women, Girls, and Human Rights. Amiri helped create the U.S.-Afghan Consultative Mechanism, which held hundreds of policy consultations with Afghans inside and outside Afghanistan. Amiri also launched the Alliance for Afghan Women's Economic Resilience, a public-private partnership with Boston University to promote training, mentoring, and job placement of Afghan women. In a letter posted on X, Amiri wrote, "There is so much more to be done to hold the Taliban to account and to leverage the efforts of brave Afghan women leaders and human rights advocates."<sup>76</sup>

## **UN Engagement with the Taliban**

### **UN Sanctions Monitoring Team Mandate Extended**

On December 13, the UN Security Council unanimously adopted resolution 2763 (2024), extending for 14 months the mandate of the monitoring team overseeing sanctions against the Taliban and associated individuals and entities.<sup>77</sup> Taliban deputy spokesperson Hamdullah Fitrat responded, "We consider the decision to extend the sanctions unjust and denounce it. These sanctions violate the rights of the people, and they have proven ineffective in the past. Continuing such measures benefits no one."<sup>78</sup> Despite the Taliban's statement, the U.S. representative to the Security Council noted, "the Monitoring Team's work is particularly salient given the Taliban's increasing restrictions on the rights of women, girls, and persons belonging to minority groups."<sup>79</sup>

The UN Secretary-General acknowledged in his December 2024 report on Afghanistan that constructive engagement with the Taliban has become increasingly difficult, citing the group's decision to implement their "morality" law shortly after the UN Special Envoys held their first meeting with the Taliban in Doha in July. He said Taliban restrictions have negatively impacted all Afghans, particularly the mental and physical health of women who are no longer able to receive humanitarian assistance.<sup>80</sup>

## **UN Special Envoys Meet in Geneva**

On December 16, 2024, the UN Special Envoys for Afghanistan from Canada, the European Union, France, Germany, Italy, Japan, Norway, the Republic of Korea, Turkey, the United Kingdom, and the United States met in Geneva, Switzerland, to discuss the situation in Afghanistan. They were joined by representatives from UNAMA, the World Bank, and the Organisation of Islamic Cooperation (OIC).<sup>81</sup>

In a joint statement, the envoys expressed “grave concern” over the Taliban’s decision to ban women from medical training institutions, citing the “devastating consequences for all Afghans.” The envoys recognized that this latest edict joins more than 80 existing repressive and discriminatory edicts aimed at Afghan women and girls, and called for their full reversal. However, the same statement also acknowledged Taliban efforts to combat terrorist threats from ISIS-K.<sup>82</sup>

The envoys encouraged the UN Secretary-General to appoint a Special Envoy for Afghanistan pursuant to resolution 2721 (2023), and expressed interest in increased engagement with regional countries to craft a joint response to the situation in Afghanistan, including countering terrorist threats and illegal migration, and improving regional security and stability. The envoys commended the OIC for its engagement with the Taliban on women and girls, and welcomed their leadership on issues such as access to education.<sup>83</sup>

## **Situation in Afghanistan Referred to ICC and ICJ**

On November 28, Chile, Costa Rica, Spain, France, Luxembourg, and Mexico referred the situation in Afghanistan to the International Criminal Court, expressing concern about the “severe deterioration” of human rights there. ICC Prosecutor Karim Khan confirmed receipt of the referral in a statement the following day, noting that his office is conducting an active investigation into alleged crimes in Afghanistan, including the crime against humanity of persecution on gender grounds.<sup>84</sup>

On January 23, Khan announced that his office had filed two applications to the court for arrest warrants, for the Taliban’s so-called emir Haibatullah Akhundzada, and chief justice Abdul Hakim Haqqani, for the crime against humanity of gender persecution. Khan also announced his intent to file additional arrest warrants for other senior Taliban members. In a press release, Khan stated that the Taliban’s interpretation of Sharia cannot be used as a justification for the deprivation of fundamental human rights. Judges from the ICC will review the arrest warrant applications, and if issued, Khan will seek the arrest of Haqqani and Akhundzada through cooperation of UN member states.<sup>85</sup>

In September, 27 UN member states, including Canada, Germany, the Netherlands, Australia, and Sweden, issued a joint statement condemning the Taliban’s systematic human rights abuses, especially its gender-based

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discrimination, which violate the Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW).<sup>86</sup> Four of the signatories, Australia, Canada, Germany, and the Netherlands, initiated proceedings to refer the Taliban to the International Court of Justice (ICJ) for these violations, marking the first instance a state is referred to the court for gender discrimination. The ICJ is the judicial branch of the UN, and settles legal disputes between countries. According to court proceedings, the Taliban will be given a chance to resolve the issue, and if they fail to do so, the ICJ will proceed with the case. The ICJ lacks an enforcement mechanism, but analysts have pointed out that a judgment against the Taliban would put political pressure on states who are considering normalizing relations with the regime.<sup>87</sup>

## **UNAMA Meets with Taliban Prison Authority**

On October 8, the UN Special Representative for Afghanistan Roza Otunbayeva met with the Taliban director general of the office of prison administration to discuss detainee conditions. The director general asked for greater assistance with health care, nutrition, education, and vocational training. Many prisons also lack electricity or generators and fuel, leaving them without heating. The prison director also promised continued cooperation with UNAMA, and access to prisons for UNAMA human rights teams. Following a visit to Pul-e Charkhi prison in Kabul, Representative Otunbayeva noted concerns including overcrowding, inadequate legal aid, and prolonged pretrial detention. As of October 26, the Taliban reported 26,000 persons in prison custody nationwide.<sup>88</sup>

The UN is further scrutinizing the Taliban's treatment of prisoners following the suspicious death of Hamza Ulfat, an Afghan social and civil activist and teacher who allegedly succumbed to injuries related to torture after being released from prolonged Taliban imprisonment. Richard Bennett, the UN Special Rapporteur on the situation of human rights in Afghanistan, called for an investigation into Ulfat's death. Ulfat was first arrested by the Taliban's intelligence agency in early 2024.<sup>89</sup>

## **Taliban Attend UN Climate Conference**

The Taliban were, for the first time, invited to attend the UN's annual climate conference, held November 11–22 in Baku, Azerbaijan. Matuil Haq Khalis, head of the Taliban's environmental protection agency, said in a statement to the Associated Press, "All countries must join hands and tackle the problem of climate change." According to climate scientists, Afghanistan is the sixth most vulnerable country to climate change, and has suffered from prolonged droughts and flash floods. Following the conference, Khalis said Afghanistan was updating its climate goals, and acknowledged the need for international investment in sustainable energy like wind and solar power.<sup>90</sup>

## Regional Engagement

This quarter, regional states continued to engage with the Taliban on economic and political issues, despite not yet recognizing the group as the official government of Afghanistan.<sup>91</sup>

### Taliban Undertake Official Visit to UAE

On January 7, 2025, Afghan media outlet Amu News reported that Taliban foreign minister Amir Khan Muttaqi was in the United Arab Emirates on an official diplomatic visit to discuss trade, joint investment, and economic cooperation. Muttaqi is subject to a UN travel ban, barring him from entering UN member states.<sup>92</sup> However, according to the State Department, the Security Council committee established pursuant to resolution 1988 (2011) approved a travel exemption for Muttaqi for his visit to Abu Dhabi from December 28 to January 7, for discussions on regional security, stability, and reconciliation.<sup>93</sup> The Security Council committee also approved a travel ban exemption for Noor Mohammad Saqib, a member of the Taliban supreme council, to travel to Saudi Arabia, January 13–16 to attend the Hajj Conference and Exhibition in Mecca.<sup>94</sup>

### Russia Votes to Delist Taliban as Terror Entity

On December 10, Russia's parliament voted in favor of a law that would allow the Taliban to be removed from Moscow's list of official terrorist organizations.<sup>95</sup> In July, Russian President Vladimir Putin described the Taliban as an ally in the fight against terrorism, referring to Islamist militant groups like Afghanistan-based ISIS-K. The Islamic State claimed responsibility for a March 2024 attack in Moscow that killed 145.<sup>96</sup>

### Taliban Hosts Indian Officials

The Taliban hosted a delegation from India November 4–5, led by the Indian foreign ministry's primary contact for Afghanistan, Jitender Pal Singh. Singh met with Taliban foreign minister Amir Khan Muttaqi and defense minister Mohammad Yaqoob. According to India's foreign ministry spokesperson, the meeting prioritized humanitarian assistance. Singh's delegation also met with representatives from UN agencies in Kabul. In addition to aid, the delegates discussed bilateral trade and possible Afghan access to the India-operated Chabahar port in Iran, which borders land-locked Afghanistan.<sup>97</sup>

### TAPI Project Accelerated

On December 16, TOLONews reported that representatives from the Taliban ministry of foreign affairs met with their Turkmenistan counterparts to assess progress on the Turkmenistan-Afghanistan-Pakistan-India (TAPI) pipeline that will transport Turkmenistan's natural gas through Afghanistan, on to Pakistan and India. The Taliban foreign ministry deputy spokesperson said, "Both sides agreed to accelerate the TAPI project, develop the railway,

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electricity, transportation facilities, streamline the visa issuance process, and enhance economic cooperation. Technical teams will continue their meetings in Kabul and Ashgabat.”<sup>98</sup>

Construction on the TAPI pipeline began in 2015, with support from the Asian Development Bank at an estimated total cost of \$8 billion, though the project was repeatedly delayed due to security issues in Afghanistan.<sup>99</sup> Once completed, the pipeline will have the capacity to carry 33 billion cubic meters of natural gas from the Galkynsh gas field in Turkmenistan each year, spanning 1,120 miles across Afghanistan. Pakistan and India agreed to purchase 42% each of the gas deliveries, with Afghanistan purchasing the remaining 16%. Transit fees charged by the Taliban are estimated to be worth \$500 million per year.<sup>100</sup>

## HUMANITARIAN CRISIS

According to the UN, “the humanitarian situation in Afghanistan is marked by deep seated structural and system challenges, including a lack of essential services, a strained economy, and recurring climatic and seasonal shocks, such as floods, harsh winters, and droughts.”<sup>101</sup> In addition, the Taliban’s restrictions on women and girls hinder humanitarian access. Of the 392 Taliban directives on humanitarian operations, 71 relate to Afghan women’s involvement in the work force. Despite these challenges, humanitarian partners have negotiated agreements with the Taliban at the local level, altered programming to comply with Taliban directives, and created gendered workspaces so that Afghan women and girls can be reached.<sup>102</sup>

### Humanitarian Response Plan 2025

In 2025, the UN estimates 22.9 million people in Afghanistan will require humanitarian assistance. This figure includes 21 million people who lack adequate access to water and sanitation services, 14.8 million people suffering acute food insecurity, 14.3 million people with limited access to health care, and 7.8 million women and children requiring nutrition assistance. In response, the UN Office for the Coordination of Humanitarian Affairs (UN OCHA) is requesting \$2.42 billion in donor funds to assist 16.8 million people with services including food assistance, emergency shelter, health care, nutrition, education, safe drinking water, hygiene items, and cash assistance.<sup>103</sup>

In 2024, donors contributed \$1.45 billion to the UN’s Humanitarian Response Plan, approximately half of the \$3.01 billion requested.<sup>104</sup> The UN has failed to meet its funding targets for Afghanistan in each of the three years following the Taliban takeover in 2021.<sup>105</sup> The funding deficit coincides with “one of the world’s largest and most complex humanitarian crises,” affecting the 23.7 million Afghans dependent on humanitarian aid

to meet their basic needs, according to the UN. In August, a consortium of NGOs warned that Afghanistan is at risk of “becoming a forgotten crisis” unless the international community commits to sustaining support and engagement.<sup>106</sup> However, the UN Secretary-General acknowledged in his September 2024 report that, “insufficient compliance of the de facto authorities with the country’s international obligations, particularly respect for the rights of women and girls, continue to pose challenges to resource mobilization efforts.”<sup>107</sup>

## **Executive Orders Impact Humanitarian Funding**

On January 20, 2025, President Trump issued two executive orders that have impacted humanitarian funding for Afghanistan. One titled “Reevaluating and Realigning United States Foreign Aid” pauses new obligations and disbursements of foreign aid for 90 days while agency heads and the director of the Office of Management and Budget review their consistency with U.S. policy. A second executive order withdrew the United States from the World Health Organization.<sup>108</sup>

The United States supported a number of WHO initiatives and programming related to public health in Afghanistan. This quarter, USAID’s Bureau for Humanitarian Assistance had two active programs implemented through WHO with a total award amount of more than \$13.8 million. WHO is also the implementing partner for one USAID/Afghanistan program with a total award of \$28.5 million. Funds for these programs have been appropriated by Congress and obligated, but not yet fully disbursed.<sup>109</sup>

## **Taliban Interference in Humanitarian Operations**

UN OCHA data from December 2024 cited 148 humanitarian access incidents, resulting in 52 temporary project suspensions. In November, 164 incidents were reported, a 56% increase from October. As a result, 72 humanitarian projects temporarily suspended operations, and two projects closed permanently. The majority of the incidents (99% in November and 92% in December) were due to Taliban interference in humanitarian activities, with the highest number of incidents occurring in Bamyan and Kandahar. Gender-related incidents increased “significantly” in December, with 31 reported compared to 18 in November. UN OCHA said that the Taliban’s attempts to restrict female aid workers have “devastating consequences for women-affected beneficiaries who depend on female aid workers’ involvement to be able to access lifesaving assistance and services.” The Taliban have also continued to perpetrate violence against humanitarian personnel with seven incidents reported in December and 13 incidents in November.<sup>110</sup>

This quarter, USAID/Afghanistan reported a number of Taliban interference incidents including, a female beneficiary who was questioned by the Taliban; staff and beneficiaries of another program who were questioned,



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UN officials meet with local authorities and beneficiaries of UN projects that support returnees. (Photo by UNAMA/Sama Kangwa-Wilkie)

harassed, and detained; PVPV inspectors who made an unannounced visit to a program office; and a staff member who received threats from Taliban officials over alleged “illegal acts.” The Taliban also threatened to shut down one program for supposed financial reporting errors and demanded a list of staff member names unless the program agreed to pay the officials money.<sup>111</sup>

Taliban restrictions also prevented beneficiaries from accessing services this quarter. State’s Bureau of Population, Refugees, and Migration (PRM) reported that multiple implementing partners suspended certain activities following attempted interference by Taliban contacts, including Taliban objections to providing services to female beneficiaries, Taliban demands for beneficiary information, and Taliban restrictions on methods of service delivery.<sup>112</sup> In Samangan Province, implementing partner staff reported to USAID that the Taliban prevented female beneficiaries from accessing health care services if they were not wearing a hijab or did not have a male guardian present. In Uruzgan Province, PVPV officials prevented program monitors from interviewing female beneficiaries remotely via telephone. In Kandahar, a training for female artisans was postponed due to the restrictions on women’s movement. USAID told SIGAR, “The Taliban’s enforcement of morality laws has had significant impacts, including restrictions on female staff, movement limitations for women, and increased Taliban intervention in businesses.”<sup>113</sup>

None of USAID’s implementing partners have closed their offices as a result of PVPV enforcement efforts, but they are closely monitoring the situation. Following the Taliban’s December directive reiterating that women cannot work for NGOs, implementing partner staff moved female workers to remote work from home. As a result, women-led activities have been suspended. USAID noted that the conditions vary by province; some offices

have been told to replace female employees with men, while others have not been contacted by the Taliban. As of January 15, the Taliban had not taken immediate action against any NGOs or INGOs that follow Sharia requirements such as separate gendered entrances, offices, and prayer spaces; wearing hijab; and using male guardians to escort women.<sup>114</sup>

## Migration and Refugees

### **President Trump Suspends the U.S. Refugee Admissions Program**

On January 20, 2025, President Trump issued an executive order titled “Realigning the United States Refugee Admissions Program,” stating that entry of refugees into the United States through the U.S. Refugee Admissions Program (USRAP) is “detrimental to the interests of the United States,” and therefore suspended beginning January 27. President Trump cited the “significant influxes” of migrants over the last four years, and the subsequent “compromise” in the “availability of resources for Americans” as the impetus for the order. However, the Secretaries of State and Homeland Security may jointly determine to admit refugees to the United States on a case-by-case basis, so long as they determine the entry of such refugees is in the national interest and does not pose a threat to the security of the United States. The USRAP suspension will be in effect until President Trump determines that the program is once again in the interests of the United States.<sup>115</sup>

As a result of the executive order, the Administration canceled the flights of 1,660 Afghans who had already been cleared by the U.S. government for resettlement. The group includes unaccompanied minors awaiting reunification with their families, family members of active-duty U.S. military personnel, and Afghans at risk of Taliban retribution. AfghanEvac, a non-profit organization that advocates for the United States upholding its commitments to Afghan allies said in an open letter to the Trump Administration that “Any pause in refugee processing that does not exempt Afghan allies endangers those who are patiently waiting their turn in this legal immigration path while hiding under Taliban rule.”<sup>116</sup>

State PRM reported that 14,708 refugees from Afghanistan were admitted to the United States through the U.S. Refugee Admissions Program in FY 2024, as of November 30. State PRM has not yet commented on the executive order. As of December 9, SIGAR had submitted 304 applications for P1 and P2 referral through the U.S. Refugee Admissions Program. Two individuals have had their applications for resettlement accepted; 63 cases have been rejected; two cases were deemed incomplete; and 237 cases are still in process and at-risk of dismissal. Afghans awaiting resettlement are currently located in Afghanistan, Pakistan, Qatar, the United Arab Emirates, Iran, Iraq, Turkey, and number of European countries.<sup>117</sup>

## **Afghanistan's Returnee Crisis**

In 2024, the UN's International Organization for Migration (IOM) estimated that 2.6 million Afghans have been displaced since the Taliban takeover in August 2021, driving humanitarian needs in Afghanistan and the region. Another 6.3 million Afghans are experiencing long-term displacement.<sup>118</sup> Many of the most vulnerable are returnees from Iran and Pakistan. According to IOM, returnees from Pakistan are the "primary focus" of humanitarian partners due to the high volume of returns since Pakistan's government announced its intention to deport Afghan migrants in late 2023. However, IOM noted that returns from Iran are increasing, and a surge of deportations would strain resources in Afghanistan and call for an updated humanitarian response plan.<sup>119</sup>

## **Returns from Pakistan**

As of January 14, 2025, the UN High Commissioner for Refugees (UNHCR) reported that 813,000 Afghans have returned to Afghanistan since Pakistan announced its "Illegal Foreigners' Repatriation Plan" to deport migrants without valid documentation in October 2023.<sup>120</sup>

In July, Pakistan approved a one-year extension for expired Proof of Registration visas, until June 30, 2025. According to the IOM, the extension has provided "significant relief to Afghan refugees."<sup>121</sup> However, in December, Taliban representatives in Pakistan claimed that Pakistani authorities have detained 800 Afghan migrants, including those with visas, and that the situation for Afghans in Pakistan is worsening.<sup>122</sup> UNHCR confirmed that in FY 2024, a total of 9,000 individuals were deported from Pakistan to Afghanistan, with 1,200 deportations in December. An additional 10,500 Afghans were arrested or detained; December saw 2,060 arrests, the highest rate of arrests for the year.<sup>123</sup>

## **Iran's Deportations Continue to Rise**

According to IOM, Iran hosts a large Afghan population, including 761,000 with registration cards, 270,000 with residence permits, 2.6 million without documentation registered through a government head count, and a "significant" number of undocumented migrants. Afghans without documentation face "significant vulnerabilities and protection risks... and the constant threat of detention and deportation."<sup>124</sup> In September 2024, Iranian police chief Ahmad Reza Radan told an Iranian news agency that security forces would deport two million undocumented Afghans in the next six months.<sup>125</sup> As anti-migrant sentiment in Iran increases, humanitarian partners are preparing for increased returns at the Milak and Islam Qala border points between Afghanistan and Iran.<sup>126</sup>

## PUBLIC HEALTH

### Public Health Under the Taliban

#### **Ban on Women’s Medical Education Undermines Health Care Sector**

On December 2, the Taliban’s so-called emir Haibatullah Akhundzada announced a ban on medical education for women, including nursing and midwifery, while addressing the heads of Afghanistan’s medical institutes at a meeting in Kabul.<sup>127</sup> Although women have been effectively banned from higher education since 2022, an important caveat issued in February 2024 allowed women to take nursing and midwifery courses. This provided a rare avenue for women to pursue education beyond the sixth grade and helped address a critical shortage of female health care professionals. Under the Taliban, male medical staff are only permitted to treat a woman if a male guardian is present, and, in some provinces, women cannot seek medical treatment from men at all.<sup>128</sup>

The ban has been criticized by human rights organizations for denying women their right to education, and for the negative impact the ban will have on women’s access to healthcare. The UN called the ban “profoundly discriminatory,” putting the “lives of women and girls at risk in multiple ways.”<sup>129</sup> On December 11, then-Secretary of State Blinken issued a statement condemning the ban, noting it is an “unjustifiable attack on women’s access to education and healthcare” and called on the “Taliban to rescind this directive and all previous directives denying women the enjoyment of their human rights and fundamental freedoms, including their right to education, and their access to essential services.”<sup>130</sup> On December 16, Special Envoys and Representatives for Afghanistan of the G7 countries met in Geneva with representatives from UNAMA, World Bank, and the Organisation of Islamic Cooperation. Their December 20 statement expressed grave concern for the ban on medical education and its devastating consequences that will further destabilize Afghanistan’s already “fragile healthcare system.”<sup>131</sup>

The Taliban minister of public health, Noor Jalal Jalali, was not in Afghanistan when the ban on medical education was announced and USAID told SIGAR that some suspect Jalali was not involved in or may not support the decision.<sup>132</sup> Jalali has not formally commented on the ban, but in an August 2024 meeting with members of the Health Strategic Thematic Working Group (H-STWG), co-led by Canada, the World Bank, and the World Health Organization (WHO), he recognized the value of female doctors and acknowledged the shortage of female health workers in some key specialties.<sup>133</sup> Other ministry officials disagree. On December 26, Mohammad Hassan Ghiasi, the deputy minister of public health for policy, claimed that Afghanistan is not facing a female healthcare worker shortage.

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Ghiasi said the country has 30,000 trained midwives and that the Taliban are working on employing them in newly established healthcare centers.<sup>134</sup> Last quarter, SIGAR reported on Afghanistan’s midwife shortage prior to the ban on medical education. Despite a UN Population Fund (UNFPA)-reported 34,000 graduated midwives in May 2021, as of September 2024, the WHO identified only 8,000 working midwives in Afghanistan.<sup>135</sup>

The UN said the decree will likely cause significant harm to women as health care becomes even less accessible.<sup>136</sup> Afghanistan ranked poorly for women’s health outcomes even before the Taliban takeover. In 2020, Afghanistan had the 8th highest maternal mortality ratio (MMR) in the world of 620 per 100,000 live births.<sup>137</sup> MMR measures number of maternal deaths during birth or within 42 days of giving birth and is used as an indicator of quality healthcare for women.<sup>138</sup> According to the UNFPA, Afghanistan already needs an additional 18,000 skilled working midwives for women to get adequate care.<sup>139</sup> Taliban restrictions have compounded these issues by limiting women’s mobility, affecting both patients and female providers. Under these conditions, UN Women predicts that by 2026 there will be a 45% increase in early childbearing and a 50% increase in maternal mortality.<sup>140</sup>

## Epidemiological Update

### Infectious Disease Outbreaks

As of December 28, WHO recorded the following cumulative infectious disease outbreaks in 2024:<sup>141</sup>

- Measles: 59,753 cases, 289 deaths
- Acute watery diarrhea: 175,262 cases, 88 deaths
- Acute respiratory infections: 1,357,350 cases, 2,999 deaths
- COVID-19: 13,810 cases, 75 deaths
- Crimean-Congo hemorrhagic fever: 1,221 cases, 95 deaths
- Dengue fever: 4,722 cases, 2 deaths
- Malaria: 81,304 cases, 2 deaths

### Polio Update

As of December 16, Afghanistan reported 106 environmental samples (a key indicator to detect the presence of polio) and 25 confirmed cases of polio in 2024, with the most recent case reported in November 2024. Afghanistan and Pakistan are the two remaining countries where polio is endemic, meaning wild poliovirus is native and regularly occurs.<sup>142</sup> According to WHO, there was a 283% increase in paralytic cases of polio between 2023 and 2024 in Afghanistan, and a 550% increase in Pakistan. Migratory movement between Pakistan and Afghanistan continues to increase the risk of cross-border poliovirus spread and spread within each country, with the highest rates of transmission occurring in the cross-border area, comprising

the southern region of Afghanistan and the Quetta block of Pakistan. WHO said wild poliovirus transmission rates in the early low transmission season (December 2024 through May 2025) are indicative of under-immunized children.<sup>143</sup>

A December 3 statement from the WHO Polio International Health Regulations Emergency Committee Meeting expressed concerns about polio in Afghanistan, particularly the Taliban's restrictions on house-to-house vaccine campaigns, since site-to-site campaigns are less likely to reach children, particularly young children and girls, which may increase wild poliovirus cases.<sup>144</sup> The Taliban suspended polio vaccinations nationally in September 2024, following a successful house-to-house campaign, without an official reason.<sup>145</sup> According to *The Guardian*, an anonymous health official reported that the suspension was due to security concerns that vaccination campaigns might reveal Taliban leaders' locations and that female healthcare workers were involved in administering vaccines.<sup>146</sup> At the end of October 2024, the ministry of public health resumed site-to-site vaccination in the country when it launched a three-day campaign covering 16 out of 34 provinces.<sup>147</sup>

## Other Ongoing Health Risks

### Malnutrition Imperils Children and Pregnant Women

Malnutrition has impacted Afghanistan for decades, variably caused by prolonged drought, natural shocks, population displacement, rises in the cost of living, food insecurity, and massive unemployment, according to a 2024 International Federation of Red Cross and Red Crescent Societies (IFRC) report.<sup>148</sup> The Taliban's restrictive policies and edicts have undermined humanitarian efforts to provide food and nutrition, further endangering vulnerable Afghans.<sup>149</sup> Recent studies show children and pregnant and breastfeeding women are particularly at risk of malnutrition.<sup>150</sup>

Malnutrition refers to deficiencies or excesses in nutrient intake, imbalance of essential nutrients or impaired nutrient utilization. Nutrition deficiencies can manifest in four forms: wasting, stunting, underweight, and micronutrient deficiencies according to WHO.<sup>151</sup> Malnutrition levels reached "unprecedented and alarming levels" in May and September 2024, with a sudden spike in acute malnutrition among children and pregnant and lactating women. As of October 2024, IFRC estimated 840,000 women were suffering from acute malnutrition in Afghanistan. The World Food Programme (WFP) estimates 1.15 million pregnant and breastfeeding women in Afghanistan are at risk for acute malnutrition in 2025, making them more likely to deliver low-birth-weight infants which may lead to growth, developmental, and cognitive effects in children. The IFRC said that exclusive breastfeeding is also used as a preventive solution for malnutrition in children younger than six months. Malnourished women who



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cannot breastfeed, they added, will predispose children to “malnutrition, common infections due to compromised immunity, stunted growth, poor cognitive function, and untimely death.”<sup>152</sup>

Some 3.2 million children under five are suffering from acute malnutrition in Afghanistan, with 1.7 million suffering severe acute malnutrition and associated medical complications that can lead to premature death and lifelong complications.<sup>153</sup> The WFP projects 3.5 million children to be at risk of acute malnutrition and 2.95 million children will experience stunted growth in 2025. This represents an increase of 28% in moderately acute malnourished children. According to WFP, these rising malnutrition rates are compounded by funding constraints.<sup>154</sup>

## EDUCATION

For more than three years, the Taliban have instituted a strict nationwide ban on female education, preventing girls and women from attending school beyond the sixth grade.<sup>155</sup> USAID told SIGAR that the education sector is “in a challenging state, largely due to political, economic, and humanitarian crises, compounded by restrictions imposed by the Taliban since their return to power in 2021.” According to USAID, over 1.5 million girls have been barred from secondary and higher education, leading to billions of lost learning hours. Furthermore, USAID said, “Many children, particularly in rural and disadvantaged areas, face limited access to schools due to inadequate infrastructure, long travel distances, and security concerns,” and that around 48% of teachers lack minimum academic qualifications.<sup>156</sup>

There is debate about the education ban inside Taliban leadership. This quarter, the Taliban’s political deputy at the ministry of foreign affairs spoke out against the education ban. At a religious school ceremony in Khost, he said there was no justification for denying women and girls of their right to education: “Just as there was no justification for it in the past and there shouldn’t be one at all.”<sup>157</sup>

## Update on Taliban-run Madrassas

Reversing two decades of progress in public schools, the Taliban are overhauling Afghanistan’s education system by creating and bolstering madrassas instead of regular schools. Madrassas focus more on religious education and de-emphasize subjects in the sciences and math. Some of the differences between madrassa and school curricula are shown in Table R.2. For more information about the difference between schools and madrassas, see SIGAR’s *January 2024 Quarterly Report to the United States Congress*.<sup>158</sup>

The UN Secretary-General’s December 2024 report on Afghanistan stated that there were around 21,000 Taliban-registered Islamic education centers in Afghanistan, as of September 2024. These centers included 19,669

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madrassas (Islamic religious schools), 1,277 Qur’an memorization centers, 115 Darul Uloom (advanced Islamic seminaries) and 39 orphanages.<sup>159</sup>

TABLE R.2

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

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

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

This quarter, two Afghan academics analyzed madrassas for Afghan girls and women in the Manchester Journal of Transnational Islamic Law and Practice. They argue that while madrassas do not serve as an alternative to schools, they could enable Afghan women “to increase pressure on the Taliban to respond to their demands.” Ideally, they said, “madrassa education emphasizes the interpretation and application of texts to daily life, highlighting the importance of *Talim* (education) and *Tarbiyat* (moral and spiritual training).” Therefore, “Being knowledgeable in the religious discourses, which the so-called Islamic Emirate of Afghanistan (IEA) uses to legitimize its rule, can enable Afghan women to navigate the IEA’s restrictive laws and access their Shari’ah rights, underlining the importance of being conversant in local legal systems and religious discourses.”

Source: Manchester Journal of Transnational Islamic Law and Practice, “Female Madrasas and Islamic Agency of Afghan Girls and Women: How Religious Education is Being Used by Afghan Women and Girls Under the Taliban Regime,” pp. 101–102.

## **Regional and International Pressure on the Taliban Proves Futile**

The Global Summit on Girls' Education in Muslim Communities was held in Islamabad, Pakistan, January 11–12. The summit hosted more than 150 international dignitaries from 44 Muslim and Muslim-friendly countries, along with representatives from international organizations such as UNESCO, UNICEF, the World Bank, and the Organisation of Islamic Cooperation. The Taliban did not attend. Participants advocated for the promotion of girls' education worldwide and denounced restrictions on female education as “contrary to the principles of Islam.” Mohammad bin Abdulkarim Al-Issa, the secretary-general of the Muslim World League, a nongovernmental international organization based in Saudi Arabia, said that men and women must acquire education and that Islam allows women to receive an education. “The Islamic world is united in its belief that those who oppose women's education are misguided and do not represent true Islam,” Al-Issa said.<sup>160</sup>

In August 2024, Taliban minister of foreign affairs Amir Khan Muttaqi attended the Organisation of Islamic Cooperation's Council of Foreign Ministers meeting in Yaoundé, Cameroon where he met with the UN Secretary-General's special envoy to discuss girls' education, women's employment, and their participation in public life.<sup>161</sup> In September, the foreign ministers of Russia, Iran, Pakistan, and China also met to reiterate their support for Afghanistan's sovereignty and expressed concern regarding girls' education, economic opportunities, and participation in public life.<sup>162</sup>

The Taliban were unmoved by the foreign ministers' concerns and hardened their repressive ban on girls' education this quarter. In December, the Taliban prohibited female students from medical/healthcare studies, subjects previously exempted from the ban. State condemned the move, calling it “an unjustifiable attack on women's access to education and healthcare.”<sup>163</sup> This quarter, State also told SIGAR that the United States continues to call on the Taliban to reopen schools for girls and women at all levels without delay. “We continue to raise concerns about the impact of education restrictions on Afghanistan's economy, stability, and future development,” State said.<sup>164</sup>

Second, the Taliban's August 2024 so-called morality law prevents the media from publishing or broadcasting previously accessible educational materials. The UN Secretary-General's December report on Afghanistan stated that the morality law “designates Hanafi jurisprudence as the interpretative source for defining virtue and vice, banning symbols, practices and celebrations that are considered ‘un-Islamic.’” In August 2024, radio stations in Khost and Paktiya were banned from broadcasting educational programs for girls beyond the sixth grade. The morality law also prohibits the broadcasting of images of living beings, and in several provinces the Taliban have instructed journalists to stop broadcasting and publishing images of living beings. As a result of the Taliban's prohibition on broadcasting living beings,

television stations in Badghis, Kandahar, and Takhar Provinces ceased their operations, according to the UN report.<sup>165</sup> For more information about the Taliban's crackdown on the Afghan and international media operating Afghanistan, see page 20.

## ECONOMY

Afghanistan's economy has experienced modest growth since 2023, but remains unable to improve social indicators substantially. The World Bank reported that "policy uncertainty, financial isolation, and limited human and physical capital," in addition to the Taliban's so-called "morality" law "continue to create significant barriers to sustainable development and long-term progress."<sup>166</sup>

### Economic Indicators

#### Downward Pressure on Prices

**Headline inflation** rose to -3.8% in November, compared to -4.7% in October, which was largely driven by falling food and non-food prices, despite supply improvements and trade disruptions. **Core inflation**, aside from volatile food and energy prices, fell to 0.4% year-on-year, driven by supply improvements and export disruptions, according to the December 2024 World Bank Economic Monitor.<sup>167</sup>

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

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

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

#### Non-Banking Update

The Taliban continued to regulate and consolidate the informal, non-banking financial sector, which 90% of Afghans use, by enforcing existing regulations and increasing certain requirements for registration, transactions, and reporting.<sup>168</sup> State said it was unclear how the Taliban's non-banking sector regulation efforts were influencing other countries to do business in Afghanistan.<sup>169</sup>

Da Afghanistan Bank (DAB), Afghanistan's central bank, continued to uphold licensing and minimum capital requirements for money service providers (MSPs) and support the detention of unlicensed MSPs. In December, the Taliban arrested over 60 MSPs in Herat for operating without a license, which reportedly costs about six million afghanis (\$84,507) to obtain.<sup>170</sup> State said it was not aware of DAB revoking any MSP licenses in 2023 and 2024.<sup>171</sup>

#### Banking Update

DAB did not request technical assistance from State to implement best practices for central bank governance this quarter. State also said it received reports of a noticeable number of DAB employees resigning this quarter.<sup>172</sup> DAB reportedly held intra-Taliban meetings related to anti-money

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laundering and countering the financing of terrorism (AML/CFT), including a renewed memorandum of understanding with the ministry of interior to coordinate on decreasing money-laundering and other financial crimes.<sup>173</sup> Treasury said that DAB “has not to date, in whole or part, “demonstrate[d] that it is free from political interference, [or] has appropriate AML/CFT control in place.”<sup>174</sup>

Private Afghan banks began transitioning to digital payment systems and there is reportedly an effort to deploy these services nationwide in the next several years, according to State. The World Bank estimated that 10% of Afghans have access to formal financial institutions, so “any movement to expand access to formal banking options will enable greater opportunities for businesses and could lead to greater private sector activity,” State said.<sup>175</sup> Additionally, one private Afghan bank has reportedly been prioritizing employing women, so that the bank can serve women customers. Previous State reporting has noted that many private bank branches employ women to provide customer service for female clients. Women staff members work inside the banks but are segregated from the men. State has not received any other reporting about the Taliban’s morality law and women’s participation in the banking sector.<sup>176</sup>

## Cash Shipments

The UN transports 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, but State said the frequency of shipments may be decreasing.<sup>177</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>178</sup>

## Economic Development

### Taliban Restrictions on Women’s Economic Participation Continue

The Taliban’s so-called morality law, issued in August 2024, “has further restricted women’s socio-economic participation by inducing a climate of fear,” State said.<sup>179</sup> The World Bank added that the morality law, if fully enforced, would lead to deepened poverty, reduced household income, and stifled economic recovery. In addition to the morality law, education bans, and other restrictions on women’s economic participation, underemployment has risen by 25% between 2020 and 2023, which has further compounded economic challenges.<sup>180</sup>

### Afghani Remains Stable

As of December 30, the afghani remained stable, trading at 70.7 per U.S. dollar, compared to 82 at the end of 2023. Afghanistan’s central bank has held regular foreign exchange auctions, which the World Bank said helped maintain the exchange rate’s stability.

Source: World Bank, Afghanistan Economic Monitor, 9/30/2024, p. 2; World Bank, Afghanistan Economic Monitor, 1/16/2025, p. 2.

On December 26, the Taliban ministry of economy reiterated that women were prohibited from working for nongovernmental organizations and those violating the ban would be suspended and have their licenses revoked.<sup>181</sup> Women are reportedly trying to draw little attention to themselves, including not attending work-related meetings and conferences. State said despite Taliban restrictions, “women’s engagement in livelihood and income-generating activities, at the household and community level, is supposedly an area that remains flexible.”<sup>182</sup> In December, the World Bank reported that Afghan women have continued to enter the job market to support their households, amid persistent challenges to meet basic needs and stagnant economic activity, but are restricted to “low-paying, informal jobs with limited prospects for advancement.”<sup>183</sup>

## **Regional Trade Update**

The World Bank reported that Afghanistan’s trade deficit grew by 53% from January to November 2024, to \$8.1 billion (40% of annual GDP), compared to \$5.3 billion (30% of GDP) in the same period in 2023. Afghanistan’s imports held steady this quarter at \$1.2 billion in November and remained affected by “limited foreign exchange availability and a weakening afghani,” the World Bank said. As of December, Afghanistan’s exports fell to \$237 million (an 8% month-on-month decline), primarily due to reduced winter harvests. Afghanistan had experienced some export growth this quarter, particularly in October, when it surged by 30% to \$258 million, as a result of key trade routes reopening, China’s tariff exemptions, and Pakistan’s removal of duties on fresh produce. The World Bank added that “unreliable trade relations with Pakistan” prompted the Taliban to diversify its export partners. Still, Pakistan remains Afghanistan’s largest export market.<sup>184</sup>

## **Extractives Update**

The Taliban ministry of mines and petroleum held several meetings this quarter to discuss mining and business opportunities. The UN Secretary-General’s December report stated that the Taliban mining revenue from the previous Afghan fiscal year (March 2023–March 2024, in line with the solar Hijri calendar) reached nearly \$154 million. This quarter, the Taliban and an Uzbek company signed an agreement to begin exploration and extraction of the Toti Maidan gas field in Faryab and Jowzjan Provinces, reportedly providing investments of \$100 million within a year and \$1 billion over 10 years. The Taliban also announced a new, 30-year, \$163 million contract with a Turkish company for a cement facility in Jowzjan Province.<sup>185</sup> The Taliban and Iran discussed iron and coal with several Iranian mining companies. Taliban minister of mines and petroleum Hidayatullah Badri met with Chinese Ambassador to Afghanistan Zhao Xing to discuss the Mes Aynak Copper Mine. Later in October, a Taliban delegation reportedly attended the China Mining Conference and Exhibition.<sup>186</sup>



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The ministry of mines and petroleum signed an agreement with the Afghanistan Administrative Reform and Civil Service Commission to help streamline contracting processes. In December, so-called Taliban emir Haibatullah Akhundzada requested the ministry of mines and petroleum, with the National Development Company, submit a plan to him to tender the Hajigak iron-ore mine, and said that anyone who smuggles iron will face six months to two years in prison. Hajigak has Afghanistan's largest deposit of iron-ore and is located in Maidan Wardak and Bamyan Provinces.<sup>187</sup>

## Afghan Fund Update

In October 2024, the Afghan Fund Board of Trustees met in Washington, DC, to review the Fund's finances, reporting, and accounting, including the Fund's audited financial statement for 2023. The board also nominated Guillaume Braid, a Switzerland-based lawyer, as the new executive secretary. The Fund's board plans to meet in Switzerland in March 2025. The Fund's assets totaled \$3.94 billion as of December 31, 2024.<sup>188</sup>

To date, the Afghan Fund has not yet made any disbursements to entities on behalf of Afghanistan.<sup>189</sup> According to the Fund's press statement, "The Board remains open to disbursing funds to the Asian Development Bank intended to address Afghanistan's outstanding arrears to that institution for the benefit of the Afghan people, as appropriate."<sup>190</sup> In June 2024, the Afghan Fund's board agreed to pay in principle Afghanistan's outstanding arrears to the Asian Development Bank, one year after the board agreed in principle that the Fund's assets could be used to clear Afghanistan's arrears with multilateral development banks and thereby elicit the banks' assistance "to stabilize the financial situation and sustain macroeconomic stability in Afghanistan."<sup>191</sup>

## COUNTERNARCOTICS

### Narcotics Ban Update

More than two years after the Taliban's 2022 narcotics ban, poppy cultivation levels are expected to remain historically low, though opium continues to be grown, cultivated, and sold in some areas. State said the Taliban continued to face challenges when "attempting to enforce their nationwide ban on narcotics, including severe economic effects; the presence of opium stockpiles; the continued sale and trafficking of banned narcotics; farmer resistance to the ban in certain areas; a lack of Taliban-provided alternative livelihood support to poppy farmers; and concerns over the ban's sustainability."<sup>192</sup>

This quarter, counternarcotics expert David Mansfield reported that the opium trade remains robust due to the substantial amounts of stored opium and the fall in the prices of opiates. Mansfield stressed that the decrease in opium prices “highlight the growing market uncertainty around the drugs trade in Afghanistan; these shifting dynamics are not only a result of the Taliban ban but also of broader geopolitics and its impact on cross-border trade with Pakistan and Iran.”<sup>193</sup>

Mansfield also reported that since the peak of the ephedra harvest in 2021, methamphetamine production has fallen every year because of the Taliban’s drug ban. Once openly traded, the methamphetamine industry is now “high-risk” business, with producers moving to more remote central highlands to produce the drug. Despite the shift, Afghanistan continues to produce far more methamphetamine than what is seized downstream, according to Mansfield.<sup>194</sup> The UN Office on Drugs and Crime (UNODC) also reported the continued production and trade of methamphetamine in Afghanistan, stating that the “scale of production remains unclear.”<sup>195</sup>

A November 2024 UNODC report on opium cultivation in Afghanistan said that despite the estimated 19% increase in areas under cultivation, opium cultivation remained lower than pre-ban levels. The report also pointed to a geographical shift in opium cultivation. Previously the south-western provinces were long the center of opium cultivation, but in 2024, 54% of opium cultivation moved to the north-east, particularly in Badakhshan.<sup>196</sup> For more information on the implications of the Taliban’s drug ban, see pages 13–28 in SIGAR’s July 2024 quarterly report.

A United States Institute of Peace (USIP) article this quarter stressed that the Taliban’s opium ban and the Afghan farmers’ replacement of opium with low-value wheat will likely increase dissatisfaction and political tensions in the country. USIP warned that if the ban persists, it will likely lead to increased humanitarian need and more outmigration to nearby countries. However, if the ban weakens, it will lead to a revival of the poppy cultivation and undermine the Taliban’s authority.<sup>197</sup>

## Taliban Drug Seizures

This quarter, drug seizures dropped significantly compared to last quarter. From October 1, 2024, to December 3, 2024, the Taliban seized at least 28,261 kg of ephedra in 23 seizure events, compared to at least 148,950 kg of ephedra in 14 seizure events last quarter, according to UNODC. The Taliban also seized at least 1,391 kg of methamphetamine in 36 seizure events, compared to 5,478 kg of methamphetamine in 39 seizure events last quarter, State told SIGAR.<sup>198</sup>

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# 3 U.S. ASSISTANCE TO AFGHANISTAN



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Patients at the Feroz Koh Family Health Center in Kabul. (Photo by Turquoise Mountain Trust)

## U.S. ASSISTANCE TO AFGHANISTAN

### KEY ISSUES & EVENTS

On January 20, 2025, President Donald J. Trump issued an executive order instituting a 90-day pause in foreign development assistance to assess “programmatic efficiencies and consistency with United States foreign policy.”

This quarter, USAID/Afghanistan and State’s Bureau of Population, Refugees, and Migration reported increased Taliban interference in humanitarian activities, correlating to enforcement of the group’s “morality” law.

This quarter, a Taliban edict banning women from pursuing health-related careers affected several U.S.-funded education programs, and jeopardizes healthcare access in Afghanistan.

## U.S. ASSISTANCE TO AFGHANISTAN

On January 20, 2025, President Donald J. Trump issued an executive order titled “Reevaluating and Realigning United States Foreign Aid,” instituting a 90-day pause in foreign development assistance to assess “programmatic efficiencies and consistency with United States foreign policy.” The order requires all department and agency heads responsible for foreign assistance programs to immediately pause new funding obligations and disbursements of assistance to foreign countries, nongovernmental organizations, international organizations, and contractors. The Director of the Office and Management and Budget will work with department and agency heads to determine whether to continue, modify, or cease each foreign assistance

program, although the Secretary of State has waiver authority to fund specific programs.<sup>1</sup>

The United States has been the largest donor to programs supporting the Afghan people, having disbursed more than \$3.71 billion in humanitarian and development assistance since the Taliban takeover in August 2021.<sup>2</sup> The majority of this funding (64%) is funneled through the United States Agency for International Development's (USAID) International Disaster Assistance account and the State Department's (State) Migration and Refugee Assistance account. USAID and State use these funds to support the humanitarian work of various UN agencies and international nongovernmental organizations (NGOs). In FY 2025, the United States disbursed over \$168 million from these two accounts. An additional \$59 million in development assistance was disbursed this fiscal year through USAID's Economic Support Fund and State's International Narcotics Control and Law Enforcement account.<sup>3</sup>

The United States does not recognize the Taliban, or any other entity, as the government of Afghanistan. According to State, any steps toward normalization will be based on Taliban actions, including initiating a "political process that promotes inclusion of all Afghans; fulfilling their counterterrorism commitments; and respecting the rights of all Afghans, including women and members of minority groups."<sup>4</sup>

Yet, State said that the United States "has undertaken significant efforts in coordination with the international community to assist the Afghan people during a period of humanitarian and economic catastrophe."<sup>5</sup> After the Ghani government collapsed in 2021, State committed to "facilitating the provision of life saving assistance for all Afghans in need, provided according to humanitarian principles amid the humanitarian crisis." In October 2023, State issued an updated country strategy for Afghanistan that prioritizes security, economic self-reliance, intra-Afghan reconciliation, and humanitarian support.<sup>6</sup>

As an organization on the U.S. Specially Designated Global Terrorist list, the Taliban are subject to sanctions, thus limiting their access to foreign funds.<sup>7</sup> However, since September 2021 Treasury's Office of Foreign Assets Control (OFAC) has authorized a series of licenses allowing for the provision of humanitarian aid to the people of Afghanistan while maintaining sanctions against the Taliban, the Haqqani Network, and other terror entities.<sup>8</sup> U.S.-funded programs are implemented through NGOs, international organizations, or other third parties, which State said minimizes benefit to the Taliban to the extent possible.<sup>9</sup>

The Taliban exert some control over humanitarian activities and have at times required NGOs to sign memoranda of understanding (MOUs) as a condition for operating in Afghanistan.<sup>10</sup> These MOUs create a framework for coordination between implementing partners and Taliban officials where local regulations can be discussed.<sup>11</sup> Because the United States

#### SIGAR Audit

An ongoing SIGAR audit is reviewing MOUs signed by State's implementing partners to determine the extent to which such agreements with the Taliban were completed and reviewed in accordance with applicable U.S. laws and agency requirements.



does not recognize the Taliban as the government of Afghanistan, USAID's Afghanistan Mission (USAID/Afghanistan) generally prohibits its partner NGOs from entering into any agreements with the Taliban.<sup>12</sup> But when it is necessary to operate or protect the safety and security of staff, USAID/Afghanistan may authorize implementing partners to negotiate and sign MOUs with Taliban officials on a case-by-case basis in accordance with agency-specific guidance.<sup>13</sup> USAID's Bureau for Humanitarian Assistance (BHA) and State's Bureau of Population, Refugees, and Migration (PRM) do not follow USAID/Afghanistan's administrative protocols and have coordinated to provide their own set of guidelines for implementing partners to consider when signing MOUs.<sup>14</sup>

The UN, through its Humanitarian Response Plan (HRP), leads international efforts to deliver humanitarian assistance directly to Afghans, including food, shelter, cash, and household supplies. The UN Office for the Coordination of Humanitarian Affairs (UN OCHA) requested \$3.06 billion to fund humanitarian activities in 2024, but raised just \$1.45 billion.<sup>15</sup> For 2025, UN OCHA is requesting \$2.42 billion in humanitarian funding to reach 16.8 million people in Afghanistan.<sup>16</sup> As of January 15, donors have committed \$84.9 million to the 2025 HRP. The United States was the largest contributor, with \$29.4 million donated.<sup>17</sup>

USAID/BHA supports 18 humanitarian activities in Afghanistan through partnerships with UN agencies providing emergency food and nutrition assistance, water, sanitation, and hygiene services, primary health care services, disease response, protection services, and shelter. The total award amount for these programs, as shown in Table A.1, is more than \$770 million.<sup>18</sup>

TABLE A.1

<b>BHA ACTIVE PROGRAMS IN AFGHANISTAN</b>				
<b>Program Supported</b>	<b>Implementer</b>	<b>Start Date</b>	<b>End Date</b>	<b>Award Amount</b>
Emergency Food and Nutrition Assistance and Air Services	UNWFP	1/16/2024	7/15/2025	\$280,000,000
WASH Response and Humanitarian Assistance Program	IOM	7/1/2022	12/31/2025	116,730,000
Project Name Withheld at the Request of BHA	redacted	12/19/2022	5/18/2025	71,000,000
Project Name Withheld at the Request of BHA	redacted	12/19/2022	8/18/2025	58,891,304
Integrated Nutrition, Cash, WASH, and Protection Services	UNICEF	12/14/2023	5/13/2025	40,245,916
Lifesaving assistance of integrated health, nutrition, WASH, and protection services for crisis-affected populations in East, Southeast, South, and Central regions of Afghanistan	redacted	1/1/2023	5/31/2025	39,000,000
Project Name Withheld at the Request of BHA	redacted	1/1/2023	5/31/2025	28,000,000
Project Name Withheld at the Request of BHA	redacted	5/1/2023	3/31/2025	14,900,000
Project Name Withheld at the Request of BHA	redacted	12/1/2022	4/30/2025	19,390,000
Project Name Withheld at the Request of BHA	redacted	12/1/2022	10/31/2025	46,089,130
Project Name Withheld at the Request of BHA	redacted	3/1/2022	6/30/2025	9,756,243
Scale Up Plan for Health Cluster Coordination Structure	UNWHO	12/26/2022	12/31/2024	10,583,333
Enhancing access to healthcare through accountability to affected populations, prevention of sexual exploitation and abuse, and provision of medicine	UNWHO	8/1/2024	7/31/2025	3,250,000
Provision of Lifesaving GBV Prevention and Response, MRH services in Emergency through Mobile Health Teams (MHTs) & Strengthen the AAP mechanism and capacity/human resources	UNFPA	8/18/2023	8/17/2025	24,100,000
Afghanistan Response	UNDP/WPHF	5/30/2024	5/29/2026	5,000,000
Information Mgmt. for Disaster Risk Reduction and Response	UNOCHA	1/1/2024	12/31/2024	3,200,000
Information Mgmt. for Disaster Risk Reduction and Response	UNFAO	1/1/2024	6/30/2025	500,000
Strengthening coordination of humanitarian food security and livelihoods response planning, implementation and monitoring	UNFAO	1/1/2023	9/30/2024	-
<b>Total</b>				<b>\$770,635,926</b>

Note: numbers have been rounded.

Source: USAID, BHA, response to SIGAR data call, 1/15/2025.

## USAID PROGRAMS IN AFGHANISTAN

USAID/Afghanistan funds basic needs programs in Afghanistan through its Office of Livelihood and Rights (OLR) and Office of Social Services (OSS). There are currently 24 active programs in Afghanistan. Quarterly updates are described by office below.<sup>19</sup> Due to ongoing security risks, USAID has asked that some information about its programs, especially those related to democracy, gender, and media, be withheld to protect staff and beneficiaries in Afghanistan.

### Office of Social Services

USAID implements 13 programs through OSS, with a total estimated cost of \$586 million, as seen in Table A.2.<sup>20</sup>

# U.S. ASSISTANCE

TABLE A.2

USAID ACTIVE OFFICE OF SOCIAL SERVICES PROGRAMS				
Project Title	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements, as of 1/7/2025
Assistance for Families and Indigent Afghans to Thrive (AFIAT)	7/10/2020	7/9/2025	\$117,000,000	\$75,722,335
Urban Health Initiative (UHI)	10/14/2020	10/13/2025	104,000,000	71,247,689
Women’s Scholarship Endowment (WSE)	9/27/2018	9/26/2028	60,000,000	50,000,000
Keep Schools Open	7/11/2022	12/31/2023	40,000,000	40,000,000
Let Girls Learn Initiative	6/29/2016	12/31/2023	29,000,000	29,000,000
New DEWS Plus	2/2/2022	9/30/2031	28,500,000	21,783,064
Supporting Student Success in Afghanistan (SSSA)	1/1/2023	12/31/2026	27,284,620	11,863,501
Local Health System Sustainability (LHSS)	8/29/2019	8/28/2025	13,999,997	9,999,997
Global Health Supply Chain Management	4/20/2015	11/28/2026	11,113,786	5,982,049
Accessible and Quality Basic Education (AQBE)	10/1/2023	9/30/2028	79,249,987	4,254,714
Central Contraceptive Procurement	4/20/2015	11/28/2024	9,099,998	3,676,081
Young Women Lead	9/28/2023	9/27/2025	4,935,797	1,330,271
Afghanistan Integrated Youth Activity	10/1/2024	9/30/2029	62,000,000	49,631
<b>Total</b>			<b>\$586,184,185</b>	<b>\$324,909,332</b>

Note: Numbers have been rounded.  
 Source: USAID, response to SIGAR data call, 1/14/2025.

## Local Health System Sustainability

The five-year, \$209 million Local Health System Sustainability (LHSS) program aims to help low- and middle-income countries transition to self-financed health systems. Through partnerships with local stakeholders, LHSS works to reduce financial barriers to care and treatment, and ensure equitable access to, and improve the quality of, essential health services.<sup>21</sup>

In its fifth year, LHSS continued to work with its grantees to improve access to essential health commodities for women and children by expanding retail distribution of its health products and consolidating a network of clinics and hospitals to serve low-income populations. LHSS also supported six grantees in expanding coverage by increasing grantee staffing and training to local health providers. Grantees also helped patients access services by offering integrated financing options and other subsidies.<sup>22</sup> In FY 2024, LHSS grantees trained 2,518 private health providers in technical areas including antenatal and prenatal care, emergency obstetrics, emergency triage assessment, infection prevention, anesthesia, ultrasound, and cancer screening, who in turn served 695,724 patients, 72% of whom were women.<sup>23</sup>

LHSS reported several programmatic challenges in 2024 including “excessive [Taliban] scrutiny and interference,” Taliban restrictions on female health providers, and Taliban delays in signing MOUs.<sup>24</sup>

### **Assistance for Families and Indigent Afghans to Thrive**

Assistance for Families and Indigent Afghans to Thrive (AFIAT) is a five-year, \$117 million program that aims to improve health outcomes for Afghans, particularly women of childbearing age and preschool children, in rural and peri-urban Afghanistan. AFIAT implementers signed an MOU with the Taliban ministry of public health on March 10, 2024, and continue to adapt to Taliban restrictions.<sup>25</sup>

AFIAT's objectives for its fourth year included (1) improving the quality of health and nutrition services in targeted rural areas; (2) increasing access to high-impact, evidence-based health and nutrition services; (3) enhancing adoption of optimal health and nutrition behaviors by communities; and (4) collaborating with partners to plan, finance, and manage the public health system.<sup>26</sup>

AFIAT conducted quality improvement assessments in 397 health facilities and 1,251 health posts, and implemented performance improvement plans at the health facilities. In pursuit of objective three, AFIAT engaged with local health councils to increase community engagement and improve accountability by implementing community monitoring of health workers. Monitoring assessments allow community representatives to “obtain a clear understanding of the types of services and amenities available to them, and their rights.” In FY 2024, council members made 939 visits to 378 health facilities and 2,768 visits to 1,154 health posts. As a result, AFIAT has recorded local health council buy-in for repairs, construction, and service provision. AFIAT also carried out community health dialogues, leading to increased utilization of services and improved maternal and neonatal interventions in three provinces.<sup>27</sup>

### **Urban Health Initiative**

The Urban Health Initiative (UHI) program is a five-year, \$104 million cooperative agreement funded by USAID and implemented by a consortium of partners. UHI aims to support the health service ecosystem and improve access to primary care and lifesaving secondary and referral care for Afghans in urban areas, particularly women, children, and other vulnerable populations.<sup>28</sup> This quarter, USAID reported that provincial officials from the Taliban ministry for the propagation of virtue and prevention of vice made an unannounced visit to one of UHI's offices to question staff about their program activities.<sup>29</sup>

UHI reported making progress towards all of its program objectives in its fourth year despite the “challenging political situation and worsening gender oppression.” In order to achieve results at UHI-supported health facilities and improve health service delivery, implementing partners served with the Taliban ministry of public health at national and provincial levels on task forces that addressed nutrition; reproductive, maternal, newborn, child, and adolescent health; community-based health care; and disease

surveillance and response. UHI also works with other USAID-supported programs and various UN agencies.<sup>30</sup>

## **WHO Polio and Immunization II (formerly Strengthening National Disease Surveillance and Response in Afghanistan)**

USAID/Afghanistan supports national disease surveillance efforts, including polio surveillance, through the World Health Organization (WHO). The 18-month agreement, from September 2024 to March 2026, aims to prevent mortality and morbidity in Afghanistan through the early detection of, and efficient and appropriate response to, infectious disease outbreaks, by strengthening and expanding the capacity of Afghanistan's National Disease Surveillance and Response system.<sup>31</sup>

FY 2024 Q4 data was not available when this report went to press. In FY 2024 Q3, 3,131,631 cases of infectious disease were reported through the national surveillance system. Over 6,700 samples were tested in WHO-supported laboratories, with 2,555 samples testing positive for Crimean-Congo hemorrhagic fever, dengue fever, cholera, chickenpox, and COVID-19.<sup>32</sup>

## **BHA Support for WHO Initiatives**

USAID/BHA has supported the WHO in delivering primary health care services, maintaining a pharmaceutical pipeline for emergency health service providers, responding to disease outbreaks, and leading the Afghanistan Health Cluster coordination—a collective of 69 humanitarian health partners focused on improving access to and quality of conflict-related services. In September 2024, BHA reported a \$3.25 million award to continue supporting the WHO's work in Afghanistan.<sup>33</sup> For more information on public health in Afghanistan, see pages 36–39.

## **Accessible and Quality Basic Education**

Accessible and Quality Basic Education (AQBE) is a five-year, \$79.2 million program that began in October 2023 and aims to improve safe, equitable access to quality education for primary school-aged girls and boys and secondary school-aged girls. AQBE has four goals (1) achieve improved delivery of quality instruction in foundational skills and delivery of support for student well-being by educators; (2) reinforce community school management and family engagement to sustain access to safe public and community-based education; (3) increase the transition rate of community-based education students into public primary schools; and (4) sustain secondary education engagement and learning opportunities for adolescent girls.<sup>34</sup>

In FY 2024 Q4, the most recent data available, AQBE conducted a review of existing educational tools and teacher training materials to ensure the project builds on existing educational models. It also conducted mapping and verification of community-based education (CBE) classes across 16 provinces. The purpose of the mapping and verification was to identify CBE

### **Education Programs**

USAID supports primary school education for girls and boys, as well as women's and men's higher education, but reported that the Taliban's ban on girls' secondary and higher education has directly affected OSS programs. OSS also focused on sustaining higher education opportunities for women and girls in health-related career fields previously exempted by the Taliban, such as midwifery degree programs. However, the Taliban's edict this quarter dissolving those exemptions has negatively impacted OSS programs, as reported in each relevant section. For more information about the Taliban's recent edict banning women from continuing their education in formerly exempted fields, see page 39.

Source: USAID, Mission, response to SIGAR data call, 1/14/2025; USAID, Mission, response to SIGAR vetting, 1/12/2024.

classes that were concluding within the first year of the AQBE project and lacked funding. AQBE intends to take over these CBEs once the ministry of education approves its operations. AQBE conducted two assessments this quarter: the first, Afghan Children Read, evaluated the status of female teachers, their plans to return to school, and behavioral insights to improve teacher engagement. The second assessment focused on female teachers at secondary schools, evaluating their current state and identifying needs for future engagement.<sup>35</sup> USAID told SIGAR that all participants in this rapid assessment were female teachers from public primary schools or former secondary schools who have now been reassigned to teach at primary schools.<sup>36</sup>

In its FY 2024 annual report, AQBE said that the Taliban's ban on girls' secondary education continues to pose significant challenges. In its first full year, AQBE met with various organizations to learn of and plan for access solutions to secondary education for girls.<sup>37</sup>

### **Young Women Lead**

Young Women Lead (YWL), which started in September 2023, is a two-year, \$4.9 million program to expand post-secondary education opportunities and enhance job readiness skills and professional networks for young Afghan women. YWL focuses on post-secondary programs in female-specific fields of study, such as allied health fields (anesthesia, dental prosthesis, medical technology, midwifery, and nursing) that were formerly exempted from the Taliban's sweeping prohibition of female secondary and higher education, but banned this quarter.<sup>38</sup>

In FY 2024 Q4, the most recent data available, YWL awarded 400 scholarships for young women to study in allied health fields. Out of 400 students, 386 were female. USAID reported that the Taliban's December 2024 directive preventing women from continuing their education in health-related fields has significantly impacted YWL's Allied Health Science program. This quarter, all 386 female students were forced to suspend their studies due to the new directive. YWL also helped 373 women participate in a mentorship program to improve their job readiness skills and professional networks. YWL plans to offer a one-year Diploma in Information in Technology program to support 100 male students in FY 2025.<sup>39</sup> USAID told SIGAR that in light of the Taliban's ban on female education in allied health fields, YWL has plans to initiate online learning for Allied Health Science program students.<sup>40</sup>

### **Supporting Student Success in Afghanistan**

Since January 2023, USAID's Supporting Student Success in Afghanistan (SSSA) aims to sustain access to and improve retention in local higher education opportunities for students by providing \$27.3 million to the American University of Afghanistan (AUAF).<sup>41</sup> Following the closure of AUAF's Kabul



campus after the Taliban takeover, AUAF opened a campus in Doha, Qatar, and began online classes for students in Afghanistan and elsewhere. AUAF continues to provide this model of education to over 1,000 enrolled academy, undergraduate, and graduate students.<sup>42</sup>

This reporting period, AUAF completed its fall 2024 semester, which ended mid-December. That semester had 1,146 students enrolled, including 827 female and 319 male students. AUAF offered 13 hybrid courses, whereby students in Qatar attend some classes in person, while students from Afghanistan and other locations attend online.<sup>43</sup> USAID told SIGAR that since January 2023, 187 students—68 female and 119 male—have graduated from AUAF. USAID also said that employment data for these graduates is not yet available.<sup>44</sup>

## **Women’s Scholarship Endowment**

The Women’s Scholarship Endowment (WSE) is intended to help Afghan women obtain an undergraduate or graduate degree in science, technology, engineering, and mathematics (STEM). WSE aims to develop and implement a scholarship program for Afghan women, strengthen the organizational capacity at local partner universities, and provide beneficiaries with career development and leadership training.<sup>45</sup>

WSE has provided scholarships for 222 female students to complete their graduate and post-graduate studies inside and outside of Afghanistan. As of this quarter, 44 students studied in-person at AUAF in Qatar, while 27 have pursued their studies through AUAF’s online program. Additionally, 76 female students recently enrolled at Middle East College in Oman for the 2024–2025 academic year. Another 12 students have continued their education at other institutions in Pakistan, Turkey, and Kazakhstan, and one student attended online classes at a university in the United Kingdom. The remaining students participated in a short-term program within the Allied Health Science programs in Afghanistan. The new Taliban directive banning medical education for women affected 21 female scholars studying, or in the process of enrolling in, Allied Health Science programs in various private universities in Afghanistan.<sup>46</sup>

USAID told SIGAR that due to the Taliban’s new edict preventing women from continuing their education in the allied health fields, WSE students are not currently attending any allied health fields classes in Afghanistan. USAID also noted that there is no online allied health field program for WSE students.<sup>47</sup>

## **Afghanistan Integrated Youth Activity**

The Afghanistan Integrated Youth Activity (AIYA) is a five-year, \$62 million program that began on October 1, 2024. AIYA aims to empower Afghan youth, particularly girls and young women, by equipping them with market-relevant technical and soft skills. This initiative seeks to enhance income,

food security, and economic resilience among participants. AIYA's targeted outcomes hope to (1) improve post-secondary technical and vocational education or learning opportunities for youth, with a focus on market-relevant, skills-based learning within the agricultural sector and its related value chains; and (2) help youth, particularly girls and young women, acquire market-relevant skills to improve livelihood opportunities and engage in climate resilient agricultural value chains in their home, community, or other settings.<sup>48</sup> AIYA is in its initial start-up phase and SIGAR will report on its deliverables once they are available.

### Office of Livelihood and Rights

USAID currently implements 11 programs through OLR, with a total estimated cost of nearly \$475 million, as seen in Table A.3.<sup>49</sup>

TABLE A.3

USAID ACTIVE OFFICE OF LIVELIHOOD AND RIGHTS PROGRAMS				
Project Title	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements, as of 1/7/2025
Afghanistan Competitiveness of Export-Oriented Businesses Activity (ACEBA)	1/27/2020	1/26/2025	\$105,722,822	\$95,283,972
Afghanistan Value Chains	6/9/2018	6/8/2025	75,672,170	69,643,191
Strengthening Rural Livelihoods and Food Security (SRL-FS)	7/25/2022	7/24/2026	80,000,000	54,292,479
Rural Water Supply, Sanitation & Hygiene (Ru-WASH)	6/24/2020	6/23/2025	35,841,332	35,841,332
Supporting Transformation for Afghanistan's Recovery (STAR)	2/18/2021	9/30/2025	28,338,901	22,393,700
Enabling Essential Services for Afghan Women and Girls	7/25/2022	7/24/2025	30,000,000	21,291,247
Afghanistan Support Program (ASP)	9/16/2022	9/15/2025	25,884,633	18,509,663
Carpet and Jewelry Value Chains	1/31/2019	4/30/2025	14,935,752	13,434,789
Information, Dialogue, and Rights in Afghanistan (IDR)	9/23/2022	9/1/2025	14,079,528	5,600,000
Countering Trafficking in Persons (CTIP-III)	10/1/2024	9/30/2027	4,500,000	247,877
Women and Men in Agriculture (WAMA)	10/1/2024	9/30/2029	59,910,649	-
<b>Total</b>			<b>\$474,885,787</b>	<b>\$336,538,249</b>

Note: Numbers have been rounded.

Source: USAID, response to SIGAR data call, 1/14/2025.

### Countering Trafficking in Persons

Countering Trafficking in Persons (CTIP-III) is a three-year, \$8.25 million program that began on October 1, 2024. Its goal is to reduce vulnerability to human trafficking in Afghanistan by empowering civil society organizations and providing support services to vulnerable communities. CTIP-III employs a flexible and adaptive implementation approach, USAID reported, to provide a wide range of services to counter trafficking, including public awareness campaigns, protection services, and support services.<sup>50</sup>

In November 2024, CTIP-III began the administrative process of onboarding implementing partners, including pre-award assessments, contract development, and processing vetting requests. Facilitation meetings

with implementing partners began in December 2024, and CTIP-III will award and execute grants through September 2025. CTIP-III will provide technical support to implementing partners throughout 2025, while monitoring progress and improving capacity.<sup>51</sup>

## **Supporting Transformation for Afghanistan’s Recovery**

Since February 2021, USAID’s STAR program has aimed to build resilience in some of Afghanistan’s poorest and most conflict-affected communities by strengthening food and livelihood security through a consortium of implementing partners. The program provides cash assistance, agricultural and livestock support, and supports market skills and linkages across nine provinces. STAR, originally scheduled to end on December 31, 2024, has been extended to September 30, 2025, to continue assisting vulnerable, conflict-affected households.<sup>52</sup>

According to STAR’s annual report, its implementing partners made significant advancements in improving water, sanitation, and hygiene conditions in 18 communities in FY 2024. STAR-constructed solar-powered water supply systems reportedly benefit over 37,000 individuals in those communities with an additional 35,000 people benefiting from water, sanitation, and hygiene facilities located in schools and health facilities.<sup>53</sup> Partners also engaged in other livelihood projects, including constructing health centers, borewells, and road improvements.<sup>54</sup>

## **Enabling Essential Services for Afghan Women and Girls**

The UN Entity for Gender Equality and the Empowerment of Women (UN Women) implements the USAID-funded Enabling Essential Services for Afghan Women and Girls activity to prevent and respond to violence against women, strengthen opportunities for women’s economic empowerment, and safeguard spaces for women’s civil society organizations.<sup>55</sup>

This quarter, USAID reported that following the introduction of the Taliban’s sweeping restrictive so-called “morality” law on the propagation of virtue and prevention of vice in August 2024, women-led civil society organizations and women-focused programming across Afghanistan have been subjected to increased scrutiny. UN Women and its partners continue to advocate for their programming and access to beneficiaries through engagement with local Taliban officials. One implementing partner briefly paused operations following the law’s announcement to assess potential risks, but resumed them.<sup>56</sup>

## **Afghan Support Program**

The Afghan Support Program (ASP) aims to support civil society organizations, civic activists, human rights defenders, and journalists in their efforts to protect basic rights and freedoms and ensure access to credible media. ASP also supports efforts to combat trafficking in persons and raise

awareness of the issue.<sup>57</sup> ASP advances its objectives by providing financial, operational, and professional development support to media and civil society. Its activities are implemented by a consortium of NGOs and media partners.<sup>58</sup>

This quarter, ASP reported that the environment for civil society in Afghanistan is more restrictive, with heightened scrutiny and attempted Taliban interference in civic activities, especially those involving women.<sup>59</sup>

### **Information, Dialogue, and Rights in Afghanistan**

Information, Dialogue, and Rights (IDR) was created to help deliver news and educational content to national audiences that strengthen Afghanistan's human capital and enable citizens to freely organize and communicate. IDR aims to accomplish this by supporting independent media and reporting on rights and governance issues; developing a strong cadre of female journalists and producers; helping journalists operate safely; and informing Afghan citizens about critical issues of public interest.<sup>60</sup>

In December 2024, the United States Institute of Peace and IDR organized a two-day dialogue on how Central and South Asian states can promote regional trade and connectivity while navigating the political and security environment in Afghanistan.<sup>61</sup> According to USAID, participants from nine countries agreed there are mutual benefits to supporting greater trade and connectivity with Afghanistan. Although concerns about women's exclusion in economic activity were cited, some participants argued trade is an important entry point to gradual improvements in this area. A second dialogue on transboundary water cooperation is planned for February.<sup>62</sup>

### **Afghanistan Competitiveness of Export-Oriented Businesses Activity**

USAID's five-year, \$105.7 million Afghanistan Competitiveness of Export-Oriented Businesses Activity (ACEBA) is designed to provide technical assistance and grants to small and medium export-oriented enterprises. In its fifth and final year, ACEBA focused on three value chains: cashmere, saffron, and carpets. Since the Taliban takeover, ACEBA has prioritized livelihood support in almost all provinces by facilitating access to credit, bolstering private sector efforts to increase liquidity, helping the jobless secure apprenticeships, and assisting private sector suppliers of humanitarian goods to start or sustain production.<sup>63</sup>

According to its implementer's FY 2024 annual report, ACEBA reached over 101,000 individuals since the program began, surpassing its initial target of 82,000 individuals, and assisted more than 220 exporters.<sup>64</sup> ACEBA reported "sporadic interference in or resistance to" program activities in some provinces, noting that Taliban policies were not uniformly enforced. ACEBA was scheduled to end on January 26, 2025, but was extended to August 2025 to continue program activities.<sup>65</sup>

## **Turquoise Mountain Trust - Exports, Jobs, and Market Linkages in Carpet and Jewelry Value-Chains**

Turquoise Mountain Trust's six-year, \$14.9 million project aims to create jobs within the carpet weaving and jewelry industries by providing development assistance to micro-, small-, and medium-size enterprises in Kabul, Jowzjan, and Bamyan Provinces.<sup>66</sup>

In its FY 2024 annual report, TMT reported helping 21,308 individuals obtain jobs. To date, nearly 53,000 artisan jobs have been created, compared to its goal of 29,000, and have largely supported Afghan women. TMT continued to provide technical support for carpet and jewelry industry artisans, with annual revenue reaching \$6.9 million, including \$2.2 million last quarter. TMT said that its focus “remains on helping artisans and producer companies maintain and expand their market opportunities” in its final year of the program.<sup>67</sup>

## **Strengthening Rural Livelihoods and Food Security**

USAID's four-year, \$80 million, Strengthening Rural Livelihoods and Food Security (SRL-FS) program began in July 2022, and supports food security and resilience among vulnerable Afghan households.<sup>68</sup> The UN Food and Agriculture Organization (FAO) implements this activity in eight provinces. These provinces are all classified at the Phase 4 (Emergency) level of the Integrated Food Security Phase Classification (IPC), meaning that households have very high acute malnutrition and elevated mortality. This program aims to improve the efficiency of staple crops (wheat, beans and legumes, and fresh fruits and vegetables); expand households' access to nutritious food; support livestock; increase production of fodder crops (for livestock grazing); strengthen farmers' knowledge of climate smart cultivation/production practices; connect farmers with domestic markets to provide a short-term income boost; and collect data from all of Afghanistan's 34 provinces for the IPC Acute Food Insecurity Analysis.<sup>69</sup>

This quarter, SRL-FS supported about 30,750 households (23,000 headed by women) with various assistance packages across the eight provinces. SRL-FS also provided 11,600 households (100% of targeted beneficiaries) wheat seeds for its Winter Wheat Campaign.<sup>70</sup> In addition to assistance packages, the FAO began collecting data for a comprehensive nationwide livestock survey, which will help improve national and international databases that track population size, for example. SRL-FS operated “without notable obstacles” this quarter, but the challenges of high staff turnover and Taliban policies, including a lack of policies to address droughts, remained.<sup>71</sup>

## **Afghanistan Value Chains Program**

USAID's \$75.6 million Afghanistan Value Chains Program (AVCP), a combination of two former programs—AVC–Livestock and AVC–Crops—operates

throughout Afghanistan.<sup>72</sup> AVCP is a market-driven, private sector program, aiming to increase the income, employment, commercial viability, and productivity of anchor firms in livestock and crops value chains to support food security and women in agriculture. AVCP also supports sustainable, agriculture-led economic growth by partnering with anchor firms, providing credit, and collaborating with key stakeholders to better respond to market opportunities.<sup>73</sup>

In its FY 2024 annual report, AVCP reported that its activities directly benefited over 32,000 households, surpassing its annual goal of 10,000. AVCP activities in FY 2024 also led to over \$194.2 million in sales revenue from partner businesses and over \$1.3 million in new loans.<sup>74</sup> This quarter, USAID reported AVCP supported several literacy trainings for women-run businesses and launched a climate-smart agriculture training. AVCP reported it maintained “consistent communication with relevant district and provincial authorities,” helping it minimize security issues.<sup>75</sup>

### **Women and Men in Agriculture**

USAID’s Women and Men in Agriculture (WAMA) is a \$59.9 million, five-year program that began on October 1, 2024. WAMA aims to improve food security and climate resiliency, expand women’s empowerment, and support sustainable agricultural livelihoods by partnering with the private sector.<sup>76</sup> WAMA is in its initial start-up phase and SIGAR will report on the program’s deliverables once they are available.

## **STATE DEPARTMENT PROGRAMS IN AFGHANISTAN**

### **Democracy and Human Rights**

State’s Bureau of Democracy, Human Rights, and Labor (DRL) supports a diverse range of programs intended to protect the rights of Afghan civil society, independent media, women and girls, and human rights actors. DRL attempts to help protect victims of gender-based-violence, strengthen and support freedom of association by supporting civil society organizations and national NGOs, and provide access to independent sources of information by supporting media outlets and journalists. DRL also attempts to promote respect for human rights, especially for ethnic and religious minority groups, as well as other vulnerable communities. According to State, since the withdrawal of U.S. troops in 2021, DRL has provided more than \$26 million in emergency, resiliency, and advocacy assistance to almost 900 members of civil society, including Afghan women leaders, and over 1,600 women, girls, and their families, both inside and outside the country. At State’s request, additional details of its DRL programs have been withheld to protect the safety of staff and beneficiaries in Afghanistan.<sup>77</sup>





An Afghan woman waits to leave Pakistan. (Photo by IOM/Mina Nazari)

## Support for Refugees and Internally Displaced People

USAID/BHA and State Bureau of Population, Refugees, and Migration (PRM) support Afghan refugees and internally displaced people across Afghanistan. In FY 2021 Q1, PRM obligated \$32.1 million for humanitarian assistance activities in Afghanistan.<sup>78</sup>

Humanitarian efforts have concentrated on Afghan returnees from Pakistan since November 2023 when Pakistan’s government began implementing its “Illegal Foreigners’ Repatriation Plan,” authorizing the arrest, detention, and deportation of all unregistered migrants.<sup>79</sup> According to PRM, UN agencies are reporting a massive need for scaled-up services in rural and peri-urban areas to meet the needs of returnees and host communities. Food, shelter, and cash assistance are the highest needs for returnees.<sup>80</sup>

This quarter, PRM’s implementing partner identified one instance of diversion involving non-food items (NFI) during routine post-distribution monitoring. Their findings showed that some households not on the beneficiary list received NFI kits and some beneficiaries on the list received partial kits. In addition, households were charged an unauthorized fee of 300 Afghani (\$4). As a result of the investigation, PRM’s implementing partner fired one staff member and issued a written warning to another. All beneficiaries who paid the unauthorized fee will be reimbursed, and kits were delivered to the original beneficiaries.<sup>81</sup>

For more information on Afghan refugees and internally displaced people, see pages 34–35.

## Counternarcotics

Prior to the Taliban takeover in 2021, the State’s Bureau of International Narcotics and Law Enforcement Affairs (INL) operated multiple programs in Afghanistan to reform the criminal justice system and limit the

production and trafficking of illegal drugs.<sup>82</sup> For more information on Afghanistan's narcotics production and seizures see page 45.

### **Ongoing Programs**

Since FY 2021 Q4, INL has obligated \$71.2 million for counternarcotics programming, including \$29.4 million in newly obligated funds and \$41.9 million in realigned funds from other State programs, to support research, alternative livelihoods, and prevention and treatment services programs in Afghanistan.<sup>83</sup>

### **Research Programs**

INL supports counternarcotics oversight and messaging efforts, by funding programs through the UN Office on Drugs and Crime (UNODC). The Afghanistan Opium Surveys utilize data collected by UNODC through remote sensing, surveys, and global data collection on drugs to predict medium- and long-term trends in the narcotics industry.<sup>84</sup> The Afghan Opiate Trade Project (AOTP) monitors and analyzes trends in Afghanistan's opiate industry to support the international response to the illicit drug economy.<sup>85</sup> In November, the second phase of AOTP began, with \$3.2 million disbursed. INL has disbursed \$28.4 million for the Afghanistan Opium Surveys since 2006 and \$9.9 million for the AOTP from December 2011 to November 2024.<sup>86</sup> Additionally, since 2019, INL has disbursed \$6.9 million for the Drugs Monitoring Platform that captures near-real time data on drug seizure and trafficking for drugs originating and produced in Afghanistan.<sup>87</sup>

### **Alternative Livelihoods Programs**

The United Nations Development Programme (UNDP) has implemented INL-funded alternative livelihood programs in six provinces with a history of high poppy cultivation to support farmers with licit crop production and facilitate market linkages.<sup>88</sup> Since 2016, INL has disbursed approximately \$88.4 million to implement these programs, \$16.7 million of which has been disbursed through one active program, the Consolidated Community-Based Agriculture and Rural Development–Access to Licit Livelihoods program (CBARD-ALL), which operated from January to September 2024. In September, the second phase of CBARD-ALL began with an estimated \$14.7 million disbursed from realigned INCLE funds.<sup>89</sup>

### **Prevention and Treatment Services Programs**

INL supports several prevention and treatment services programs implemented by the U.S. Agency for Global Media (USAGM) and the Colombo Plan. USAGM facilitates antinarcotics messaging via television, radio, and online news, with total INL disbursements of \$5.9 million since February 2017. The Colombo Plan supports over 20 drug treatment centers for

women and children in Afghanistan, with total INL disbursements of \$13.3 million since September 2022.<sup>90</sup>

## Removing Explosive Remnants of War

State's Bureau of Political-Military Affairs' Office of Weapons Removal and Abatement (PM/WRA) manages the Conventional Weapons Destruction (CWD) program in Afghanistan and—due to the ongoing risk to civilians—continues to fund landmine and explosive remnants of war (ERW) clearance activities through implementing partners. PM/WRA supports three Afghan NGOs, three international NGOs, and two public international organizations to help clear areas in Afghanistan contaminated by ERW and conventional weapons (e.g., unexploded mortar rounds). State has provided \$492 million in weapons-destruction and mine-action assistance to Afghanistan since 1997.<sup>91</sup>

## Operating Environment

Direct U.S. assistance to the Directorate for Mine Action Coordination (DMAC), an Afghan government entity that manages, coordinates, regulates, and monitors humanitarian mine action activities, was canceled on September 9, 2021, following the Taliban's takeover.<sup>92</sup> PM/WRA implementing partners have signed MOUs with DMAC, with two partners signing five MOUs with the ministry of national disaster management this quarter; none signed agreements with Taliban provincial and district officials this quarter.<sup>93</sup>

DMAC continued **operational accreditation** of U.S.-funded projects and PM/WRA implementing partners this quarter.<sup>94</sup> However, one PM/WRA partner reported interference, prompting it to carry out its program in a different province. Additionally, partners reported that they have to change security mechanisms, as the Taliban are not permitting international security companies to operate in Afghanistan.<sup>95</sup>

## Clearance Operations

This quarter, PM/WRA implementing partners cleared nearly 1.95 million square meters of minefields, and destroyed 76 anti-tank mines and anti-personnel weapons, 155 items of unexploded ordnance, and 113 small arm ammunitions. After FY 2025 Q1, PM/WRA estimated there are about 1.2 billion square meters of contaminated minefields and battlefields remaining. Since 1997, PM/WRA implementing partners have cleared a total of 393.7 million square meters of land and destroyed over eight million landmines and ERW.<sup>96</sup>

## Funding Update

Since September 2021, PM/WRA implementing partners have paid Taliban entities over \$1.8 million in taxes, including about \$145,897 this quarter,

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**Operational accreditation:** certifies that an organization has the technical capacity to conduct demining programs and its procedures are consistent with international and national mine action standards. These technical certifications are to assess and ensure safe and efficient operations, and not indicative of political support from any entity. Current DMAC accreditation of U.S.-funded projects and programs are extensions of those granted prior to August 2021.

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Source: State, PM/WRA, response to SIGAR vetting, 1/12/2024.

the majority of which in payroll taxes. PM/WRA has \$5 million in FY 2024 bilateral funds available for obligation.<sup>97</sup> For more information on State's contributions to the Nonproliferation, Anti-Terrorism, Demining, and Related Programs (NADR) Fund, see page 113.

## DEPARTMENT OF DEFENSE PROGRAMS

### U.S. Security Contract Close-Outs

Following the Taliban takeover, U.S. funding obligations of the Afghan National Defense and Security Forces (ANDSF) ceased, but disbursements to contractors continue, as necessary, until all Afghanistan Security Forces Fund (ASFF) obligations incurred prior to the U.S. withdrawal are liquidated.<sup>98</sup>

The Continuing Appropriations and Ukraine Supplemental Appropriations Act, 2023, enacted September 30, 2022, appropriated \$100 million to ASFF for obligation in the FY 2022 to FY 2025 period to facilitate ASFF contract close-out activities.<sup>99</sup> According to DOD, resolving ASFF-funded contracts is an ongoing contract-by-contract matter between contractors and the contracting office in the military departments (Army, Air Force, and Navy). Contract vendors must submit claims to begin the close-out process. Vendors typically have a five-year window after contracts are executed to submit claims, and DOD cannot force vendors to submit invoices for payment. Therefore, DOD said it cannot at this time provide information on estimated contract closing dates, the amount of funds available to be recouped, or the approximate costs of terminating each contract.<sup>100</sup>

As seen in Table A.4, remaining unliquidated ASFF obligations are nearly \$132.5 million.<sup>101</sup>

Between FY 2002 and FY 2021, Congress appropriated \$88.8 billion to support the ANDSF.<sup>102</sup>

# U.S. ASSISTANCE

TABLE A.4

<b>SUMMARY STATUS OF ASFF OBLIGATED CONTRACTS</b> (\$ MILLIONS)				
	<b>Cumulative Obligations</b>	<b>Cumulative Expenditures</b>	<b>Unliquidated Obligations (ULO)<sup>a</sup></b>	<b>ULO as of:</b>
<b>Military Departments</b>				
<b>Department of the Air Force</b>				
A-29s	\$1,022,359,000	\$992,885,000	\$29,474,000	1/16/2025
C-130	242,450,000	111,550,000	10,752,500	1/16/2025
PC-12	40,306,651	20,745,134	19,561,518	1/16/2025
C-208	120,903,024	115,620,239	2,253,634	1/16/2025
Munitions	10,881,000	10,730,000	148,900	10/10/2024*
<b>Department of the Army</b>				
ASFF	\$195,942,654	\$192,367,893	\$3,574,761	1/21/2025
UH-60	150,977,217	148,651,550	2,325,667	1/21/2025
ASFF Ammunition	59,149,127	45,934,882	13,214,245	1/21/2025
PEO STRI (simulation, training, and instrumentation)	7,250,683	7,216,782	33,881	9/20/2024*
<b>Department of the Navy</b>				
Contracts	\$8,825,470	\$8,075,625	\$496,142	1/16/2025
Subtotal (All Military Departments)	\$1,766,663,994	\$1,564,425,444	\$81,835,248	
<b>Military Command</b>				
<b>Defense Security Cooperation Management Office-Afghanistan</b>				
Contracts	\$202,793,759	\$152,132,888	\$50,660,871	1/21/2025
<b>Total</b>	<b>\$1,969,457,753</b>	<b>\$1,716,558,332</b>	<b>\$132,496,118</b>	

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

\* DOD did not report any updates this quarter.

Source: DOD, response to SIGAR data call, 1/16/2025 and 1/21/2025; DOD, "DOD Dictionary of Military and Associated Terms," 11/2021, p. 295.

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# 4 SIGAR OVERSIGHT



## SIGAR OVERSIGHT CONTENTS

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Afghan women meet the UN Deputy Special Representative (Political) in Badakhshan Province. (Photo by UNAMA/Tahmina Osta)

## SIGAR OVERSIGHT ACTIVITIES

On December 23, 2024, President Joseph R. Biden signed into law the National Defense Authorization Act for Fiscal Year 2025, which included Section 7089 stipulating that SIGAR will terminate on January 31, 2026. Former IG Sopko had recommended that SIGAR cease operations on that date in SIGAR's Fiscal Year 2026 budget request to the Office of Management and Budget, and in subsequent communications with SIGAR's Congressional committees of jurisdiction. SIGAR's work to date has identified approximately \$3.97 billion in savings to the U.S. taxpayer.

SIGAR issued 14 products this quarter, including this quarterly report. SIGAR issued its 13th lessons learned report that examines how U.S. officials were unable to overcome critical deficiencies in U.S. military and civilian personnel practices during two decades in Afghanistan. SIGAR also issued one performance audit examining State Department (State) and United States Agency for International Development (USAID) programming to prevent and respond to gender-based violence in Afghanistan. SIGAR completed 11 financial audits of U.S.-funded projects in Afghanistan that identified \$1,106,466 in questioned costs as a result of internal-control deficiencies and noncompliance issues by U.S. government contractors. This quarter, SIGAR's criminal investigations resulted in one sentencing. SIGAR has seven ongoing cases.

### 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 five ongoing performance audits and evaluations, and 11 ongoing financial audits, as shown in Appendix B of this report.

In response to the 2021 U.S. withdrawal and the collapse of the Afghan government, SIGAR's Audits and Inspections Directorate has adapted and re-prioritized its oversight work to meet emergent programming priorities and address areas of interest and concern to Congress and to the American taxpayer. These include U.S.-funded programs in Afghanistan across multiple key sectors that support girls' and women's rights, water, sanitation, and hygiene, and demining and humanitarian assistance.

Additionally, SIGAR has long emphasized the need for third-party verification of reports, which remains relevant as U.S. implementing agencies continue to rely on third-party monitoring and evaluation for their in-country programming. Moreover, SIGAR has identified donor coordination as an area needing improvement, a particularly applicable concern given ongoing U.S. funding to international organizations. The Audits and Inspections Directorate maintains vigorous oversight in these areas to improve

accountability and transparency, suggest process improvements, and generate lessons learned for other current and future overseas reconstruction and development efforts.

## Performance Audit Reports

SIGAR issued one performance audit this quarter.

### **Performance Audit 25-03-AR: Combating Violence Against Women in Afghanistan: State and USAID Can't Fully Determine Impacts of U.S. Efforts Without Developing Goals and Increasing Site Visits**

Prior to the Afghan government's August 2021 collapse, both State and USAID had invested in long-term activities to prevent and respond to gender-based violence (GBV) in Afghanistan. Following the Taliban takeover, assisting the survivors of GBV became more difficult because many survivor services were no longer available, and the Taliban issued numerous edicts limiting the rights of women and girls. Despite these challenges, State and USAID continue to advocate for the rights of Afghan women and girls, including by combating GBV. According to SIGAR's estimates, since October 1, 2020, State and USAID funded 31 GBV-related awards in Afghanistan, which provided over \$237 million to their implementing partners, \$122.5 million of which was provided from September 2021 to October 2022.

The objectives of this audit were to assess the extent to which State and USAID (1) implemented projects and activities that aligned with U.S. government strategic goals to combat GBV in Afghanistan; (2) conducted required monitoring and oversight for those projects and activities, and tracked and measured progress towards achieving their goals; and (3) coordinated those projects and activities with their partners.

SIGAR reviewed 16 State and USAID awards and found their implementing partners met 128 of 207 (62%) of their GBV-related targets. State and USAID told SIGAR that they judged success by the extent to which their implementing partners achieved their award targets. However, State's Integrated Country Strategy (ICS) doesn't have any GBV goals or anticipated outcomes, and USAID's Strategic Framework does not discuss USAID's strategic approach for addressing U.S. priorities to prevent or respond to GBV in Afghanistan. Without the connection between the individual award targets and broader strategic goals contained in documents like the ICS, State and USAID may not know how the money being spent on those awards changed GBV in Afghanistan.

SIGAR recommended that the Secretary of State direct State's Mission Afghanistan to update State's 2023 ICS for Afghanistan to include specific objectives or goals for preventing and responding to GBV in Afghanistan, as recommended by the U.S. Global GBV Strategy. SIGAR also recommended



that the USAID Mission Director to Afghanistan direct the responsible agreements officer for the UN Entity for Gender Equality and the Empowerment of Women (UN Women) award to conduct site visits using the Mission’s third-party monitor, as permitted by the award.

## 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 selects independent accounting firms to conduct the financial audits and ensures that the audit work is performed in accordance with U.S. government auditing standards. Financial audits are coordinated with the federal inspector-general community to maximize financial-audit coverage and avoid duplicative efforts.

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

This quarter, SIGAR completed 11 financial audits of U.S.-funded projects in support of the Afghan people. An additional 11 ongoing financial audits are reviewing \$63 million in auditable costs, as shown in Table S.1. A list of completed and ongoing financial audits can be found in Appendix B of this quarterly report.

SIGAR issues each financial audit report to the funding agency that made the award(s). The funding agency is responsible for making the final determination on **questioned amounts** identified in the report’s audit findings. As of December 31, 2024, funding agencies had disallowed \$31.33 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 several of SIGAR’s issued financial audits. SIGAR’s financial audits have also identified and reported 876 compliance findings and 947 internal-control findings to the auditees and funding agencies.

## Financial Audit Reports Issued

The 11 financial audits completed this quarter identified \$1,106,466 in questioned costs as a result of internal-control deficiencies and noncompliance issues.

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

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

TABLE S.1

<b>SIGAR’S FINANCIAL AUDIT COVERAGE</b> (\$ BILLIONS)	
284 completed audits	\$10.0
11 ongoing audits	0.1
<b>Total</b>	<b>\$10.1</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, 12/19/2024.

**Financial Audit 25-14-FA: USAID's [redacted] Program****Audit of Costs Incurred by [redacted]**

On December 16, 2022, USAID awarded a \$36,000,000 grant to [redacted] in Afghanistan. The grant's purpose was to provide [redacted]. The grant's period of performance was from December 19, 2022, through November 18, 2024. USAID modified the agreement once, which did not change the funding nor the period of performance.

SIGAR's financial audit, performed by Conrad LLP, reviewed \$16,220,118, in costs charged to the agreement from December 19, 2022, through November 30, 2023. Conrad identified four deficiencies in [redacted]'s internal controls and four instances of noncompliance with the terms of the grant agreement. Because of these issues, Conrad questioned a total of \$152,307 in costs charged to the grant.

**Financial Audit 25-13-FA: USAID's Supporting Transformation for Afghanistan's Recovery Program****Audit of Costs Incurred by Catholic Relief Services**

On February 17, 2021, USAID awarded a two-year, \$19,997,965 cooperative agreement to Catholic Relief Services to implement its Supporting Transformation for Afghanistan's Recovery Program. The program sought to build the resilience of marginalized communities in some of the poorest and most conflict-affected districts in Afghanistan. USAID modified the agreement seven times. The modifications increased the total obligated amount to \$28,338,901 and extended the performance period to December 31, 2024.

SIGAR's financial audit, performed by Conrad LLP, reviewed \$17,421,662 in costs charged to the agreement from February 18, 2021, through September 30, 2023. Conrad identified five significant deficiencies in CRS's internal controls and five instances of noncompliance with the terms of the cooperative agreement. Because of these issues, Conrad questioned a total of \$244,956 in costs charged to the agreement.

**Financial Audit 25-12-FA: State's Justice Sector Support Program****Audit of Costs Incurred by Tetra Tech Inc.**

On August 28, 2017, the State Department's Bureau of International Narcotics and Law Enforcement Affairs awarded a \$116,494,908 task order to Tetra Tech Inc. to support the Justice Sector Support Program. The program's objective was to bolster the Afghan justice system's capacity to administer justice in a sustainable and Afghan-led manner, with the goal of ensuring self-sufficiency and to plan for post-transition realities. The task order included a base year and four option years. State modified the contract 47 times. The modifications exercised the four option years and decreased the total award amount to \$89,950,404.

SIGAR's financial audit, performed by Conrad LLP, reviewed \$14,943,890 in costs incurred under the contract from May 1, 2021, through August 27, 2022. Conrad identified four significant deficiencies in Tetra Tech's internal controls and four instances of noncompliance with the terms of the award. Because of these issues, Conrad questioned a total of \$176,504 in costs charged to the task order.

### **Financial Audit 25-11-FA: USAID's Urban Health Initiative Audit of Costs Incurred by Jhpiego Corporation**

On October 13, 2020, USAID's Mission to Afghanistan awarded a cooperative agreement to Jhpiego Corporation to improve health outcomes in five urban areas of Afghanistan. The agreement provided health services related to reproductive, maternal, newborn, and child health; family planning; immunizations; nutrition; and tuberculosis control. The cooperative agreement was for \$104,000,000 with a performance period of October 14, 2020, to October 13, 2025. USAID modified the cooperative agreement seven times, but the modifications did not change the amount or end date.

SIGAR's financial audit, performed by Conrad LLP, reviewed \$31,700,613 in costs charged to the cooperative agreement, plus \$1,075,914 in cost share, from November 1, 2021, through August 31, 2023. Conrad identified three deficiencies in Jhpiego's internal controls and three instances of noncompliance with the terms of the cooperative agreement or the uniform guidance. Because of these issues, Conrad questioned a total of \$21,169 in costs charged to the agreement.

### **Financial Audit 25-10-FA: USAID's [redacted] in Afghanistan Audit of Costs Incurred by [redacted]**

On June 10, 2022, USAID's Bureau for Humanitarian Assistance (BHA) awarded a \$4,500,000 grant to [redacted] to support the [redacted] program. On January 20, 2023, BHA awarded [redacted] an additional \$20,500,000 grant to support the [redacted] program. BHA modified the grants four times, extending the period of performance from April 30, 2023, through October 31, 2023, for the first grant. The modifications did not change the period of performance for the second grant, which ended on November 30, 2024. The total amount of funding for both grants remained unchanged.

SIGAR's financial audit, performed by Conrad LLP, reviewed a total of \$7,972,613 in costs charged to the grants from May 1, 2022, through November 30, 2023. Conrad identified one material weakness and seven significant deficiencies in [redacted] internal controls, and eight instances of noncompliance with grant terms. Because of these issues, Conrad questioned a total of \$387,254 in costs charged to the grants.

**Financial Audit 25-09-FA: USAID's Assistance for Families and Indigent Afghans to Thrive****Audit of Costs Incurred by Management Sciences for Health Inc.**

On July 9, 2020, USAID awarded a \$117,000,000 cooperative agreement to Management Sciences for Health Inc. (MSH) to implement the Assistance for Families and Indigent Afghans to Thrive program. The program's purpose is to improve health outcomes for women of childbearing age and pre-school children in the rural and peri-urban parts in Afghanistan's 34 provinces. The agreement's performance period is from July 10, 2020, to July 9, 2025. Although USAID modified the cooperative agreement eight times, the modifications did not change the amount or end date.

SIGAR's financial audit, performed by Conrad LLP, reviewed \$31,582,464 in costs charged to the cooperative agreement, including \$23,173 in cost share, from August 1, 2021, through July 31, 2023. Conrad identified three significant deficiencies in MSH's internal controls and three occurrences of noncompliance with the terms of the cooperative agreement or applicable regulations. Because of these issues, Conrad questioned a total of \$44,280 in costs charged to the agreement.

**Financial Audit 25-08-FA: USAID's [redacted]****Audit of Costs Incurred by [redacted]**

On December 9, 2022, USAID awarded a \$40,000,000 grant to [redacted] to provide [redacted] in Afghanistan. The agreement's period of performance was from December 19, 2022, to November 30, 2024. USAID modified the agreement twice, which increased the total funding to \$43,000,000, but did not extend the period of performance.

SIGAR's financial audit, performed by Conrad LLP, reviewed \$14,593,275, in costs charged to the agreement from December 19, 2022, through November 30, 2023. Conrad identified five significant deficiencies in [redacted] internal controls and five instances of noncompliance with the terms of the agreement. Because of these issues, Conrad questioned a total of \$35,633 in costs charged to the grant.

**Financial Audit 25-07-FA: Department of State's Scholarship Program in Afghanistan****Audit of Costs Incurred by the American University of Beirut**

On September 30, 2019, the Department of State awarded a \$2,000,000 cooperative agreement to the American University of Beirut to support a scholarship program in Afghanistan. The agreement's purpose was to provide Afghan students with an American-style undergraduate education at the University of Beirut in Lebanon. Through four modifications, State increased the total funding to \$3,193,783 and extended the period of performance from December 31, 2023, through September 30, 2024.

SIGAR's financial audit, performed by Conrad LLP, reviewed \$2,042,085 in costs charged to the agreement from October 1, 2019, through December 31, 2023. Conrad identified two significant deficiencies in the university's internal controls and two instances of noncompliance with the terms of the agreement. Because of these issues, Conrad questioned a total of \$1,513 in costs charged to the agreement.

## **Financial Audit 25-06-FA: USAID's Afghanistan Women's Scholarship Endowment**

### **Audit of Costs Incurred by Texas A&M AgriLife Research**

On September 10, 2018, USAID awarded a five-year, \$50,000,000 cooperative agreement to Texas A&M AgriLife Research to provide support for USAID's PROMOTE Scholarship Endowment. The program aims to increase women's leadership in Afghanistan by assisting Afghan women to obtain university or graduate education in a science, technology, engineering, and mathematics fields of study. USAID modified the agreement eight times, changing the program name to Women's Scholarship Endowment, increasing the total estimated award amount to \$60,000,000, and extending the performance period to September 26, 2028.

SIGAR's financial audit, performed by Conrad LLP, reviewed \$4,347,075 in costs charged to the agreement from January 1, 2021, through September 26, 2023. Conrad identified one significant deficiency in AgriLife's internal controls and one instance of noncompliance with the terms of the cooperative agreement. Conrad did not identify any questioned costs.

## **Financial Audit 25-04-FA: Department of Defense's Afghanistan Automated Biometric Identification System Maintenance, Operations, and Sustainment Support Services**

### **Audit of Costs Incurred by Ideal Innovations Inc.**

On September 28, 2018, the Department of Defense awarded a \$4,274,657 cost-plus-fixed-fee and cost-reimbursable contract to Ideal Innovations Inc. to support the Afghanistan Automated Biometric Identification System Maintenance, Operations, and Sustainment Support Services. The contract supported the Afghan national biometrics program and provided biometrics training, systems administration, and coordination between Resolute Support and Afghan ministries. DOD modified the contract 12 times, increasing the total funding to \$13,136,777, but not the period of performance.

SIGAR's financial audit, performed by Conrad LLP, reviewed \$11,411,785 in costs charged to the contract from September 30, 2018, through September 29, 2021. Conrad identified four significant deficiencies in Ideal Innovations' internal controls and four instances of noncompliance with the terms of the contract. Because of these issues, Conrad questioned a total of \$42,850 in costs charged to the contract.

**Financial Audit 25-02-FA: USAID's Engineering Support Program  
Audit of Costs Incurred by Tetra Tech Inc.**

On July 14, 2016, USAID/Mission Afghanistan awarded a five-year, \$125 million time-and-materials contract to Tetra Tech Inc. in support of the Engineering Support Program. The objective of the program is to provide engineering support and technical expertise to complement USAID's infrastructure and construction activities in Afghanistan. USAID modified the contract 19 times. The modifications changed the structure of the contract to a cost-plus-fixed-fee contract and extended the period of performance from July 22, 2021, through August 1, 2025. The total award amount did not change.

SIGAR's financial audit, performed by Conrad LLP, reviewed \$8,538,719 in costs incurred under the contract from January 23, 2022, through November 30, 2023. Conrad did not identify any material weakness or significant deficiencies in Tetra Tech's internal controls, or any instances of noncompliance with the terms of the contract. Accordingly, the auditors did not identify any questioned costs.

**Status of SIGAR Recommendations**

The Inspector General Act of 1978, as amended, requires SIGAR to report on the status of its recommendations. This quarter, SIGAR closed 25 recommendations contained in nine performance audit, inspection, and financial audit reports. From 2009 through December 2024, SIGAR issued 515 audits, alert letters, and inspection reports, and made 1,453 recommendations to recover funds, improve agency oversight, and increase program effectiveness.

SIGAR has closed 1,346 of these recommendations, about 93%. Closing a recommendation generally indicates SIGAR's assessment that the audited agency either has implemented the recommendation or has otherwise appropriately addressed the issue. In some cases, where the agency has failed to act, SIGAR will close the recommendation as "Not Implemented;" SIGAR closed a total of 299 recommendations in this manner.

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

This quarter, SIGAR continued to monitor agency actions on 106 open recommendations. Of these recommendations, 36 have been open for more than 12 months because the agency involved has not yet produced a corrective-action plan that SIGAR believes would resolve the identified problem, or has otherwise failed to appropriately respond to the recommendation(s).

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



## LESSONS LEARNED

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

### Lessons Learned Program Report

This quarter, SIGAR issued one Lessons Learned Program report.

#### **SIGAR 25-05-LL: Staffing the Mission: Lessons from the U.S. Reconstruction of Afghanistan**

Between late 2001, when the Bonn Conference established a process for the construction of a new political order in Afghanistan, to August 2021, when that political order collapsed, thousands of U.S. civilian employees and roughly 832,000 American soldiers deployed to Afghanistan. Many of these personnel participated in the \$145 billion effort to rebuild Afghanistan, its security forces, civilian government institutions, economy, and civil society. Throughout the reconstruction effort, U.S. officials were unable to overcome critical deficiencies in U.S. military and civilian personnel practices, including: (1) a recurring inability to staff a demanding mission, (2) rapid turnover of the staff they did find, and (3) poor coordination between military and civilian organizations. There were often not enough staff to oversee the spending, and not enough who were qualified to do so. As detailed in SIGAR's 2021 report, *What We Need to Learn*, this was particularly true for civilian agencies, such as the State Department and USAID. Both agencies should have been leading the reconstruction effort given their expertise in navigating complex political and development dynamics, but they were unable to meaningfully perform these roles.

SIGAR identified four key lessons on the use of U.S. personnel in Afghanistan's reconstruction. First, U.S. agencies struggled to recruit and hire qualified staff, resulting in significant shortages and compromises. Second, Department of Defense (DOD), State, and USAID training often fell short in preparing personnel for the specific tasks and challenges they encountered in Afghanistan. Third, growing insecurity forced civilian agencies to depend on the military for various needs, creating conflict as

immediate military priorities clashed with the long-term political nature of reconstruction efforts. Fourth, brief assignments and weak handovers for both military and civilian personnel eroded institutional memory and programmatic continuity.

SIGAR offered seven recommendations to U.S. agencies and for the U.S. Congress:

1. U.S. agencies should consider requiring personnel departing their post to write for their replacements a detailed exit memo to be included in a searchable database.
2. U.S. agencies should begin working on the various components of recruiting and retaining qualified candidates to meet the needs of large-scale reconstruction and other contingency missions so that agencies are prepared before these missions begin.
3. State, USAID, and DOD should consider significantly improving the quality of pre-deployment training for their staff.
4. The U.S. Army should consider instructing and empowering its Security Force Assistance Command to build the human capital and administrative infrastructure necessary for scaled operations in preparation for the next contingency operation requiring the training of host nation security forces.
5. Congress may wish to consider conducting an extensive review of U.S. personnel practices in countries undergoing reconstruction.
6. Congress may wish to consider giving State and USAID staff dual compensation waivers to open up the available pool of qualified retired staff.
7. Congress may wish to consider encouraging the U.S. Army to retain or enhance the capability of the Security Force Assistance Brigades to ensure the U.S. government's readiness to train partner forces as part of a contingency operation.

### **Ongoing Lessons Learned Program Work**

SIGAR has one ongoing lessons learned project examining the challenges faced by donors, the UN, and NGOs in getting aid to vulnerable people in Taliban-controlled Afghanistan, to develop best practices, it is also examining similar efforts in other countries, including 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 current open investigations and criminal inquiries into corruption-related theft of U.S. taxpayer monies spent in and on Afghanistan. SIGAR's Investigations Directorate oversees and investigates the misuse of reconstruction funds provided prior to and post-August 2021, and works with cooperating U.S. government partners to identify weaknesses in financial institutions that contribute to capital flight from Afghanistan and to access intelligence on illicit financial networks. To date, SIGAR investigations have resulted in 169 criminal convictions. Criminal fines, restitutions, forfeitures, civil settlements, and U.S. government cost savings and recoveries total approximately \$1.67 billion.

During the reporting period, SIGAR's criminal investigations resulted in one sentencing. No new cases were initiated and 17 were closed. There are seven ongoing investigations.

### **Follow the Money and Capital Flight Initiatives**

Over the last four quarters, the SIGAR Investigation Directorate's analytical group reviewed millions of lines of financial data related to monetary transactions following the collapse of the Afghan government. The review focused on uncovering suspicious transactions and identifying occurrences of theft or fraudulent receipt of U.S. reconstruction funds. As a result, SIGAR opened multiple criminal inquiries and have two ongoing investigations.

SIGAR's analytical team is advancing this initiative by reevaluating processes that could illuminate additional suspicious transactions to identify individuals, entities, and shell corporations used by former Afghan government officials or politically connected individuals who may have benefited from the theft of reconstruction funds or capital flight from Afghanistan. The data may also identify Afghan financial institutions and other entities which may have been involved in the diversion of funds. SIGAR is particularly focused on destinations with low barriers for international individuals to access high end luxury real estate markets, where secrecy and anonymity is prioritized, and transnational monetary movements to enter the markets are less scrutinized.

### **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 Hotline**

The SIGAR Hotline (by e-mail: [sigar.hotline@mail.mil](mailto:sigar.hotline@mail.mil); web submission: <https://www.sigar.mil/hotline/>) received 25 complaints this quarter. In addition to working on new complaints, the Investigations Directorate continued work on complaints received prior to October 1, 2024. Seven of these were referred to SIGAR's investigative partners.

**Former U.S. Navy Reserves Officer Sentenced for Special Immigration Visa Bribery Scheme**

On October 28, 2024, in the U.S. District Court of New Hampshire, Commander Jeromy Pittmann, of the U.S. Navy Reserves, was sentenced to 30 months' imprisonment and one-year supervised release. The sentencing follows Pittmann's previous jury conviction of charges of conspiracy to commit bribery and false writing, bribery, false, writing and conspiracy to commit concealment money laundering.

The Afghan Allies Protection Act of 2009 authorized the issuance of Special Immigrant Visas (SIV) to Afghan nationals who worked with the U.S. Armed Forces in Afghanistan as interpreters or translators. Among other requirements, an Afghan national applying for an SIV under this program was required to submit a letter of recommendation from a person associated with the U.S. government in a specified supervisory or senior position. The U.S. Department of State's National Visa Center, located in Portsmouth, New Hampshire, was responsible for reviewing applications for SIVs. As part of its procedures for processing an SIV application, it was State's practice to request verification from the recommender.

Pittmann is a U.S. citizen who resided in Naples, Italy, and Pensacola, Florida, and served as a U.S. Navy Reserves officer for approximately 20 years, including in Afghanistan. As a naval officer, Pittmann prepared approximately 22 false letters of recommendation for Afghans whose SIV applications had been submitted to State for processing. He received bribe money from an Afghan co-conspirator for each false letter of recommendation submitted to State.

SIGAR, the Naval Criminal Investigative Service (NCIS), and the Defense Criminal Investigative Service (DCIS) investigated the case.

## OTHER SIGAR OVERSIGHT ACTIVITIES

### Legislation Setting SIGAR's Sunset Date Signed into Law

On December 23, 2024, President Joseph Biden signed into law the National Defense Authorization Act for Fiscal Year 2025, which included Section 7089 stipulating that SIGAR will terminate on January 31, 2026. Former IG Sopko had previously recommended that SIGAR cease operations in SIGAR's fiscal year 2026 budget request to the Office of Management and Budget, and in subsequent communications with SIGAR's Congressional committees of jurisdiction.

In addition to setting SIGAR's sunset date, the law also provides that on the date of enactment, SIGAR employees are considered eligible to fully participate in the Interagency Career Transition Assistance Program (ICTAP) and be further appointed into the competitive service without examination.

### Development and State-Building Lessons Seminar in Papua New Guinea

On October 22, 2024, Lessons Learned Program Deputy Director David Young was a guest lecturer for the Australian National University and the University of Papua New Guinea. The event, Development and State-Building Lessons from U.S. Intervention in Afghanistan, focused on the challenges faced by the United States trying to build Afghan institutions and infrastructure, including compressed timelines, challenges with implementation and building local capacity challenges, and insufficient monitoring and evaluation. The audience was comprised of PNG civil servants who work on development and governance issues in conflict-affected areas of PNG.



SIGAR Lessons Learned Program Deputy Director David Young speaks with Papua New Guinea civil servants in October. (SIGAR photo)

## **SIGAR BUDGET**

SIGAR is currently funded under H.R. 10545, Further Continuing Appropriations Act, 2025 (Pub. L. No. 118-158), signed into law on December 21, 2024. SIGAR was previously funded under H.R. 2882, Further Consolidated Appropriations Act, 2024 (Pub. L. No. 118-47), providing \$24.8 million to support SIGAR's oversight activities and products by funding SIGAR's Audits and Inspections, Investigations, Management and Support, Research and Analysis Directorates, and Lessons Learned Program.

## **SIGAR STAFF**

With 102 employees on board at the end of the quarter, SIGAR had nine fewer staff members than reported in its last quarterly report to Congress.



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# 5 OVERSIGHT BY OTHER GOVERNMENT AGENCIES



## OVERSIGHT BY OTHER GOVERNMENT AGENCIES CONTENTS

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**Photo on previous page**

An Afghan mother and child inside their home. (Photo by UN Women/Sayed Habib Bidell)

## 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

This quarter, participating agencies issued one oversight report related to Afghanistan, which is listed in Table O.1 and described in the following section by agency.

TABLE O.1

COMPLETED OVERSIGHT ACTIVITIES OF OTHER U.S. AGENCIES, AS OF DECEMBER 31, 2024			
Agency	Report Number	Date Issued	Report Title
State OIG	AUD-GEER-25-01	10/16/2024	Audit of the Disposition of Sensitive Security Assets at U.S. Embassies Kabul, Afghanistan, and Kyiv, Ukraine

Source: State OIG, response to SIGAR data call, 12/13/2024.

## State Office of Inspector General - Middle East Regional Operations

State OIG issued one report this quarter related to Afghanistan reconstruction.

### **Audit of the Disposition of Sensitive Security Assets at U.S. Embassies Kabul, Afghanistan, and Kyiv, Ukraine**

U.S. Embassy Kabul, Afghanistan, suspended operations on August 31, 2021, and U.S. Embassy Kyiv, Ukraine, suspended operations on February 28, 2022. In accordance with State requirements and guidance, both posts were required to remove or destroy sensitive security assets—including special protective equipment and armored vehicles—in advance of the suspensions of operations to prevent their use by hostile forces. State OIG conducted this audit to determine whether Embassies Kabul and Kyiv managed, safeguarded, and disposed of sensitive security assets in advance of evacuation at each post in accordance with State guidance.

State OIG found that Embassies Kabul and Kyiv faced different challenges that impacted their ability to manage, safeguard, and dispose of sensitive security assets in advance of their respective evacuations. For example, State OIG found that 26% of Embassy Kabul's firearms and 63% of its armored vehicles were left in Afghanistan. Many of those assets were abandoned intact, although some were disabled using ad hoc methods. State OIG identified several issues that contributed to assets being abandoned intact, including that Embassy Kabul maintained more assets than needed for daily operations, inadequate disposition planning, inadequate guidance, and insufficient training. In contrast to Embassy Kabul, Embassy Kyiv staff were able to remove all the embassy's sensitive security assets prior to the suspension of operations. However, a senior Embassy Kyiv security official acknowledged that they had a smaller inventory of sensitive assets than Embassy Kabul and may have also had to abandon or destroy assets if they had faced a more exigent evacuation scenario.

In addition, State OIG found that State did not fully and accurately account for sensitive assets exfiltrated from Embassy Kabul. Finally, State OIG found that State issued a waiver allowing the transfer of half of Embassy Kyiv's armored vehicle fleet to the government of Ukraine after the suspension of operations in February 2022. As a result of the transfer, Embassy Kyiv did not have sufficient armored vehicles after resuming operations.

State OIG made 12 recommendations to address the shortcomings identified in this report. State concurred with all 12 recommendations and, at the time the report was issued, State OIG considered all 12 recommendations resolved, pending further action. The recommendations will remain open until State OIG receives documentation that all agreed-upon actions have been completed.



# OVERSIGHT BY OTHER GOVERNMENT AGENCIES

## ONGOING OVERSIGHT ACTIVITIES

This quarter, participating agencies reported two ongoing oversight activities related to Afghanistan, which are listed in Table O.2 and described in the following section by agency.

TABLE O.2

ONGOING OVERSIGHT ACTIVITIES OF OTHER U.S. AGENCIES, AS OF DECEMBER 31, 2024			
Agency	Project Number	Date Initiated	Project Title
State OIG	22AUD012	12/2/2021	Review of the Department of State Afghan Special Immigrant Visa Program
USAID OIG	551F0123	4/21/2023	Audit of USAID's Efforts to Safeguard Implementers and Activities in Afghanistan

Source: State OIG, response to SIGAR data call, 12/13/2024; USAID OIG, response to SIGAR data call, 12/12/2024.

### State Office of Inspector General–Middle East Regional Operations

State OIG had one ongoing project this quarter related to Afghanistan.

#### Review of the Department of State Afghan Special Immigrant Visa Program

This review will be issued as a series of reports in response to requests from multiple congressional committees to review a range of topics regarding the Afghan SIV program.

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

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

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

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

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## **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





# APPENDICES

## APPENDIX A

### STATUS OF FUNDS

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

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

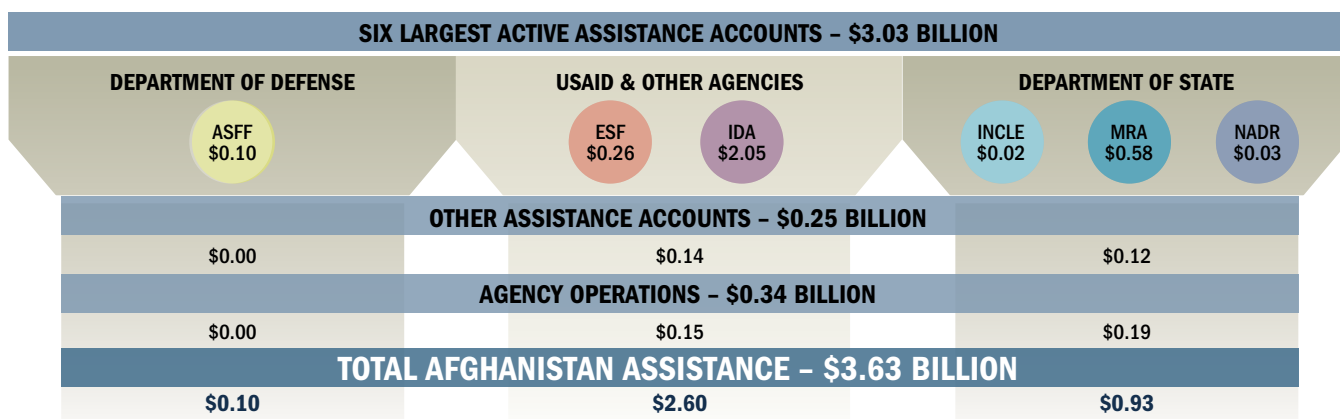
### APPROPRIATED FUNDS

U.S. appropriations following the U.S. withdrawal from Afghanistan, for the FY 2022 to FY 2025 period ending December 31, 2024, are presented in Figure F.1.

- Total appropriations reached \$3.63 billion.
- The six largest assistance accounts comprised \$3.03 billion of the total.
- International Disaster Assistance (IDA) and Migration and Refugee Assistance (MRA), the two humanitarian assistance accounts, accounted for more than \$2.63 billion, or 72%, of the total amount.
- Congress appropriated \$100 million to the Afghanistan Security Forces Fund (ASFF) in September 2022 to provide additional funds to settle ASFF-funded contracts originally obligated before the Taliban takeover in August 2021.
- In addition to the six largest accounts, appropriations of \$597.68 million were made to another 10 accounts for a variety of programming purposes and agency operating costs.

FIGURE F.1

U.S. APPROPRIATIONS SUPPORTING AFGHANISTAN ASSISTANCE FY 2022 TO DECEMBER 31, 2024 (\$ BILLIONS)



Note: Numbers have been rounded. Details of accounts are presented in Table F.10, U.S. Appropriations Made Available for Afghanistan Reconstruction and Post-Withdrawal Assistance, as of December 31, 2024.

## CIVILIAN SECTOR DISBURSED FUNDS

U.S. funds disbursed from civilian sector assistance accounts in the period 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 December 31, 2024, were nearly \$3.71 billion, exceeding total appropriations of \$3.63 billion by nearly \$72.80 million. Disbursements post-withdrawal include funding from appropriations made prior to August 2021.
- Disbursements from the Economic Support Fund (ESF) of nearly \$921.48 million exceeded appropriations of \$262.88 million by more than \$658.59 million.
- The two humanitarian assistance accounts, IDA and MRA, accounted for more than \$2.38 billion, or 64%, of total post-withdrawal disbursements.
- Total disbursements include contributions to UN agencies, the UN Assistance Mission in Afghanistan (UNAMA), and the Afghanistan Resilience Trust Fund (ARTF) from seven civilian sector assistance accounts. Post-withdrawal disbursements to these multilateral institutions were nearly \$2.38 billion. 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 118.

TABLE F.1

<b>CIVILIAN SECTOR ACCOUNT DISBURSEMENTS</b>					
<b>OCTOBER 1, 2021, TO DECEMBER 31, 2024</b> (\$ MILLIONS)					
	<b>Disbursements</b>				
<b>Civilian Sector Assistance Accounts</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>Total</b>
Economic Support Fund (ESF)	\$421.47	\$289.06	\$152.39	\$58.55	\$921.48
International Disaster Assistance (IDA)	408.25	786.07	422.24	93.54	1,710.09
International Narcotics Control & Law Enforcement (INCLE)	109.35	10.42	28.55	0.75	149.07
Migration and Refugee Assistance (MRA)	228.40	249.45	120.60	74.35	672.80
All Other Accounts	72.98	75.79	75.01	28.15	251.92
<b>Total</b>	<b>\$1,240.45</b>	<b>\$1,410.78</b>	<b>\$798.78</b>	<b>\$255.34</b>	<b>\$3,705.35</b>
<b>Disbursements to UN Agencies, UNAMA, and ARTF</b>	<b>\$787.58</b>	<b>\$968.87</b>	<b>\$463.89</b>	<b>\$158.50</b>	<b>\$2,378.84</b>
<b>Percent of Total Disbursements</b>	<b>63.5%</b>	<b>68.7%</b>	<b>58.1%</b>	<b>62.1%</b>	<b>64.2%</b>

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

Source: SIGAR analysis of Development and Humanitarian accounts in the SIGAR Quarterly Report to the United States Congress, 1/30/2025, 10/30/2024, 10/30/2023, 10/30/2022, and 10/30/2021.

## AFGHANISTAN FUNDING PIPELINE

Each quarter, SIGAR examines the amount of funding that Congress has authorized for spending on activities subject to SIGAR oversight. Funds reported in this section as available for possible disbursement as of December 31, 2024, are subject to President Donald J. Trump’s executive order titled “Reevaluating and Realigning United States Foreign Aid,” that pauses new obligations and disbursements of U.S. foreign aid for 90 days.<sup>1</sup> At this time, it is unclear to what extent the executive order will permanently impact agencies’ abilities to obligate appropriated funds or make payments on current obligations.

Funds remaining available for possible disbursement for any given account consist of two broad components (1) funds that have been appropriated and allocated to the account for Afghanistan programming, but not yet obligated for these purposes, and (2) funds that have been obligated for Afghanistan programming, but not yet disbursed under the obligated contract (“unliquidated obligations”).

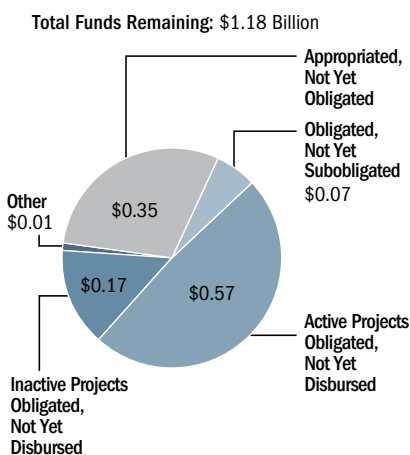
Table F.2, Appropriated Funds Remaining Available for Possible Disbursement, presents these two components for each of the six largest active accounts. The first column, “FY 2020–2025 Funds Appropriated, Not Yet Obligated,” identifies \$347.41 million in FY 2020–2025 appropriations remaining available for obligation as of December 31, 2024. The second column, “FY 2014–2025 Funds Obligated, Not Yet Disbursed,” identifies more than \$829.16 million in FY 2014 through FY 2025 appropriations that have been obligated and remain available for disbursement as of December 31, 2024. 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 the first two columns results in the third column, “Funds Remaining for Possible Disbursement” of nearly \$1.18 billion as of December 31, 2024.

The nearly \$829.16 million in funds that have been obligated but not yet disbursed consist of four sub-components, as follows:

- **Funds Obligated, Available for Subobligation.** USAID reported that it had obligated \$73.53 million in FY 2014 through FY 2019 ESF funds through bilateral agreements with the former Afghan government and remain available for subobligation. USAID plans to subobligate these funds on new or existing awards in upcoming quarters.
- **Active Projects, Funds Obligated and Available for Disbursement.** State and USAID reported that ESF, IDA, INCLE, MRA, and NADR accounts together had \$571.15 million in unliquidated obligations for 62 active projects. Approximately 48% of this amount, or \$275.88 million, was obligated to eight UN agencies. All of DOD’s ASFF contracts are being closed out.
- **Inactive Projects, Funds Obligated and Available for Disbursement.** DOD, State, and USAID reported that ASFF, ESF, IDA, INCLE, MRA, and NADR accounts together held more than \$169.78 million in unliquidated obligations for inactive, expired, or terminated contracts.

FIGURE F.2

### FUNDS REMAINING BY FUNDING SEGMENT, SIX LARGEST ACTIVE ACCOUNTS, AS OF DECEMBER 31, 2024 (\$ BILLIONS)



Note: Numbers have been rounded. Inactive Projects includes inactive, expired, and terminated contracts.

Source: See Table F.3 through Table F.8 on pages 106–114 for additional details of ASFF, ESF, INCLE, IDA, MRA, and NADR funds remaining for possible disbursement and for the sources of this information.



- **Administrative and Program Support, Funds Obligated Available for Disbursement.** USAID and State reported a total of \$14.70 million in unliquidated obligations for administrative and program support.

DOD has not provided an ASFF contract count, but State and USAID reported that 99 of their projects met one of the inactive project criteria. The components of funds remaining available for possible disbursement 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

<b>APPROPRIATED FUNDS REMAINING AVAILABLE FOR POSSIBLE DISBURSEMENT SIX LARGEST ACTIVE ACCOUNTS DECEMBER 31, 2024</b> (\$ MILLIONS)			
<b>Six Largest Active Accounts</b>	<b>FY 2020–25 Funds Appropriated, Not Yet Obligated</b>	<b>FY 2014–25 Funds Obligated, Not Yet Disbursed</b>	<b>Funds Remaining for Possible Disbursement</b>
Afghanistan Security Forces Fund (ASFF)	\$91.76	\$131.84	\$223.60
Economic Support Fund (ESF)	45.00	286.98	331.98
International Narcotics Control and Law Enforcement (INCLE)	4.15	2.69	6.84
International Disaster Assistance (IDA)	201.50	361.93	563.43
Migration and Refugee Assistance (MRA)	-	39.86	39.86
Non-Proliferation, Antiterrorism, Demining, and Related Programs (NADR)	5.00	5.86	10.86
<b>Total</b>	<b>\$347.41</b>	<b>\$829.16</b>	<b>\$1,176.57</b>

Note: Numbers have been rounded. Funds remaining available for possible disbursement consist of (1) funds appropriated or otherwise made available for Afghanistan reconstruction, as defined in Pub. L. No. 110–181 (as amended), that remained available for possible obligation; and (2) funds obligated for Afghanistan reconstruction that remained available for possible disbursement at December 31, 2024. 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 106–114 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 Act, 2022.<sup>2</sup>

# APPENDICES

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

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

DOD has not yet reconciled the unliquidated obligations (ULOs) shown in Table F.3 (to the right) with the ULOs—calculated as the difference between cumulative obligations and disbursements—in its financial reporting. SIGAR will publish restated ASFF balances in its quarterly report upon the completion of DOD's reconciliation and restatement.

Source: DOD IG, Audit of the DoD's Financial Management of the Afghanistan Security Forces Fund (DODIG-2023-082), 6/9/2023, accessed 6/13/2023, at <https://www.dodig.mil/reports>.

The Continuing Appropriations and Ukraine Supplemental Appropriations Act, 2023, enacted September 30, 2022, mandated an additional rescission of ASFF FY 2021 appropriations of \$100 million, and at the same time appropriated \$100 million to ASFF for obligation in the FY 2022 to FY 2025 period to facilitate ASFF contract close-out activities.<sup>3</sup> There were no ASFF appropriations from FY 2023 through FY 2025 period ending December 31, 2024.<sup>4</sup>

DOD managed an ASFF funding pipeline of \$223.60 million as of December 31, 2024, consisting of \$91.76 million in FY 2022 appropriations that remained available for obligation, and \$131.84 million in FY 2018 to FY 2022 appropriations that had been obligated and remained available for disbursement, as shown in Table F.3.

TABLE F.3

<b>AFGHANISTAN SECURITY FORCES FUND FUNDS REMAINING AVAILABLE FOR POSSIBLE DISBURSEMENT DECEMBER 31, 2024 (\$ 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	\$91.76
<b>Funds Obligated, Not Yet Disbursed</b>	
<b>Terminated Contracts, Balances Reserved for Close-Out</b>	
Air Force (A-29, C-130, PC-12 & C-208 Airframes & Munitions)	62.19
Army (UH-60 Airframe, Ammunition, PEO STRI, and Other)	18.50
Navy (Joint Warfare Center and Other)	0.50
Contracts Obligated by CSTC-A and DSCMO-A	50.66
<b>Total Unliquidated Obligations</b>	<b>131.84</b>
<b>Total Funds Remaining Available for Possible Disbursement</b>	<b>\$223.60</b>

Note: Numbers may not add due to rounding. Details of Funds Obligated, Not Disbursed are presented in Table A.4, Summary Status of ASFF Obligated Contracts on page 72.

Source: DOD/OUSD-P response to SIGAR data call, 1/17/2025; DOD/DFAS, AR(M) 1002 Appropriation Status by FY Program and Subaccounts (Cumulative) December 2024 Certified, at [www.dfas.mil/dodbudgetaccountreports/](http://www.dfas.mil/dodbudgetaccountreports/) accessed on 1/22/2025.

## ECONOMIC SUPPORT FUND

Economic Support Fund (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 is used for humanitarian and non-humanitarian assistance to vulnerable populations. Humanitarian assistance includes health, food security, education, and livelihoods programming. Non-humanitarian assistance aims to help Afghans navigate political and economic challenges through democracy, human rights, and governance programming.<sup>5</sup>

ESF was allocated \$45.00 million in FY 2024 and \$95.00 million in FY 2023 for Afghanistan through the Section 653(a) allocation process.<sup>6</sup> This

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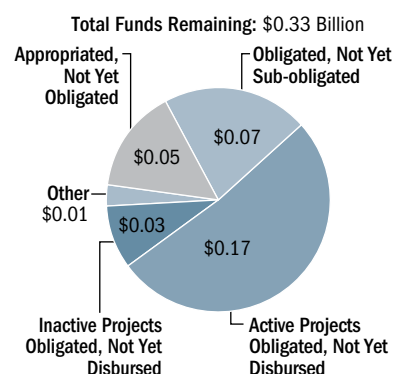
follows a FY 2022 Section 653(a) allocation of \$122.88 million and an additional allocation of \$99.50 million of ESF FY 2021 funds received in FY 2022.<sup>7</sup> USAID implemented rescissions of more than \$855.64 million in the Consolidated Appropriations Act, 2022, by rescinding FY 2017, FY 2018, 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>8</sup>

USAID managed an ESF funding pipeline of \$331.66 million as of December 31, 2024, consisting of \$45.00 million in FY 2024 appropriations that remained available for obligation, and \$286.66 million in FY 2014 to FY 2023 appropriations that had been obligated and remained available for disbursement.<sup>9</sup> There were four components of funds obligated but not yet disbursed:

- **Active Projects.** USAID had obligated \$173.89 million in ESF funds on 18 active projects as described in Table F.4 that remained available for disbursement.
- **Inactive/Expired Awards, Balances Reserved for Close-Out.** USAID had obligated \$25.36 million in ESF funds on 44 inactive or expired projects that remained available for disbursements. Among this group, eight power sector projects had unliquidated obligations of \$17.87 million.
- **Allocable to Active, Inactive and Expired Awards.** USAID had obligated \$13.87 to program support and other that remained available for disbursement.
- **Bilateral Unsubobligated Balances.** Prior to the Taliban takeover in August 2021, USAID obligated FY 2014 to FY 2019 funds through bilateral agreements with the former Afghan government. USAID plans to subobligate the remaining \$73.53 million of these funds on new or existing awards in upcoming quarters, as set forth in the highlight box next to Table F.4.

FIGURE F.3

**FUNDS REMAINING BY FUNDING SEGMENT, ECONOMIC SUPPORT FUND, AS OF DECEMBER 31, 2024 (\$ BILLIONS)**



Note: Numbers have been rounded. Inactive Projects includes inactive, expired, and terminated projects.

Source: See page 108 for additional information and sources of information.

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TABLE F.4

<b>ECONOMIC SUPPORT FUND FUNDS REMAINING AVAILABLE FOR POSSIBLE DISBURSEMENT DECEMBER 31, 2024</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>			
ESF FY 2024 Section 653(a) Allocation for Afghanistan			\$45.00
<b>Funds Obligated, Not Yet Disbursed</b>			
<b>Active Projects</b>			
Accessible and Quality Basic Education (AQBE)	Education	U.S. Nonprofit	44.71
Afghanistan Integrated Youth Activity (AIYA)	Education	U.S. Nonprofit	21.24
Urban Health Initiative (UHI) Program	Health	U.S. for Profit	14.58
Women and Men in Agriculture (WAMA)	Agriculture	U.S. for Profit	12.00
Competitiveness of Export-Oriented Businesses (ACEBA)	Economic Growth	U.S. for Profit	10.44
Information, Dialogue and Rights in Afghanistan (IDR)	Good Governance	U.S. Nonprofit	8.48
Supporting Student Success in Afghanistan (SSSA)	Education	Afghan NP	7.70
Afghan Support Program (ASP)	Civil Society	U.S. Nonprofit	7.37
Afghanistan Monitoring, Evaluation and Learning Activity (AMELA)	Agriculture	U.S. for Profit	7.19
Assistance for Families and Indigent Afghans to Thrive (AFIAT)	Health	U.S. Nonprofit	7.11
Afghanistan Value Chains—Livestock	Agriculture	U.S. for Profit	6.03
Central Contraceptive Procurement (CCP)	Health	U.S. for Profit	5.42
Global Health Supply Chain Management (GHSCM-PSM)	Health	U.S. for Profit	5.05
Countering Trafficking in Persons (CTIP3)	Civil Society	U.S. Nonprofit	4.25
Supporting Transformation of Afghanistan's Recovery (STAR)	Civil Society	U.S. Nonprofit	4.19
Young Women Lead (YWL)	Education	U.S. Nonprofit	3.61
Local Health System Sustainability (LHSS)	Health	U.S. for Profit	3.00
Carpet and Jewelry Value Chains	Economic Growth	PIO	1.50
Total Active			173.89
<b>Inactive/Expired Awards, Balances Reserved for Close-Out</b>			
Power Sector (8 Inactive and Expired Projects)	Power	7 IPs	17.87
Other Sectors (36 Inactive and Expired Projects)	Various	23 IPs	7.49
Total Inactive/Expired			25.36
<b>Allocable to Active, Inactive, and Expired Awards</b>			
Program Support and Other	Various	Various	13.87
<b>Bilateral Unsubobligated Balances</b>			
Bilateral Obligations of ESF FY 2014–19 Not Yet Subobligated			73.53
<b>Total Unliquidated Obligations</b>			286.66
<b>Total Funds Remaining Available for Possible Disbursement</b>			<b>\$331.66</b>

### Bilateral Unsubobligated Balances

USAID plans to obligate \$73.53 million from legacy bilateral obligations with the former Afghan government relating to ESF FY 2014–2019 funds into new and existing awards. Some of these obligations will require State's Office of Foreign Assistance approval or Congressional notification.

### Planned Obligations

<b>Sector</b>	<b>(\$ Millions)</b>
Program Support	\$20.41
Economic Growth	20.28
Infrastructure	13.10
Democracy and Governance	5.99
Education	5.32
Gender	4.96
Health	3.36
Agriculture	0.11
<b>Total</b>	<b>\$73.53</b>

Source: USAID/Mission, response to SIGAR data call, 1/14/2025.

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

Source: USAID/Mission, response to SIGAR data call, 1/14/2025; State/F, response to SIGAR data call, 1/10/2025.

## INTERNATIONAL DISASTER ASSISTANCE

The International Disaster Assistance (IDA) account has been the largest recipient of U.S. government funding for Afghanistan assistance since the Taliban takeover in August 2021.<sup>10</sup> USAID's Bureau for Humanitarian Assistance (BHA), created through the combination of its Offices of U.S. Foreign Disaster Assistance and Food for Peace in June 2020, administers IDA funds. BHA is responsible for leading and coordinating the U.S. government's response to disasters overseas and obligates funding for emergency food assistance projects when there is an identified need and local authorities lack the capacity to respond. BHA works 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>11</sup>

BHA managed an IDA funding pipeline of \$563.43 million as of December 31, 2024, consisting of \$201.50 million in FY 2025 IDA allocations not yet obligated, and FY 2022–25 appropriations that had been obligated and remained available for disbursement.<sup>12</sup> There were two components of funds obligated but not yet disbursed:

- **Active Projects.** BHA had obligated \$356.07 million in IDA funds on 17 active projects as described in Table F.5 that remained available for disbursement.
- **Inactive/Expired Awards, Balances Reserved for Close-Out, Program Support and Other.** BHA had obligated \$5.87 million on 14 inactive or expired projects and activities that remained available for disbursement.

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TABLE F.5

<b>INTERNATIONAL DISASTER ASSISTANCE FUNDS REMAINING AVAILABLE FOR POSSIBLE DISBURSEMENT DECEMBER 31, 2024</b> (\$ MILLIONS)			
<b>Fund Status and Project Details</b>	<b>Sector</b>	<b>Implementing Partners</b>	<b>Funds Remaining</b>
<b>Allocated Funds, Not Yet Obligated</b>			
FY 2025 IDA Allocation for Afghanistan			\$201.50
<b>Funds Obligated, Not Yet Disbursed</b>			
<b>Active Projects</b>			
Emergency Food and Nutrition Assistance and Air Services	Food Assistance	WFP	141.88
WASH Response and Humanitarian Assistance Program	Non-Food Assist.	IOM	63.34
Project Name Withheld at Request of USAID	Multisector	U.S. Nonprofit	31.54
Provision of Lifesaving GBV Prevention and Response, MRH	Non-Food Assist.	UNFPA	23.93
Integrated Nutrition, Cash, WASH, and Protection Services	Multisector	UNICEF	21.91
Project Name Withheld at Request of USAID	Multisector	U.S. Nonprofit	19.47
Project Name Withheld at Request of USAID	Multisector	Foreign NP	13.79
Project Name Withheld at Request of USAID	Multisector	U.S. Nonprofit	11.67
Project Name Withheld at Request of USAID	Multisector	Foreign NP	10.78
Project Name Withheld at Request of USAID	Multisector	Foreign NP	7.55
Project Name Withheld at Request of USAID	Multisector	U.S. Nonprofit	3.67
Enhancing Access to Healthcare Through Accountability	Multisector	WHO	3.22
Project Name Withheld at Request of USAID	Multisector	U.S. Nonprofit	2.60
All Other (4 Active Projects and Activities)	Various	4 PIOs	0.73
Total Active			356.07
<b>Inactive/Expired Awards, Balances Reserved for Close-Out, Program Support, and Other</b>			
14 Inactive and Expired Projects and Activities	Various	10 IPs	5.87
<b>Total Unliquidated Obligations</b>			<b>361.93</b>
<b>Total Funds Remaining Available for Possible Disbursement</b>			<b>\$563.43</b>

Note: Numbers may not add due to rounding. The acronym "NP" is used for Nonprofit, "PIO" is used for Public International Organization, and "IP" for Implementing Partner. UN agency acronyms are described in Table F.9, U.S. Contributions to UN Agencies, UNAMA, and ARTF. Source: USAID/BHA, response to SIGAR data call, 1/14/2025; USAID/Mission, response to SIGAR data call, 1/14/2025.

## 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, which funds efforts to advance the rule of law and reduce narcotics production and trafficking. In Afghanistan, INCLE programs are directed towards combating substance abuse through drug treatment and prevention efforts and decreasing poppy production by providing farmers with high-value alternatives.<sup>13</sup>

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



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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>14</sup>

INL managed an INCLE funding pipeline of \$6.84 million as of December 31, 2024, consisting of \$4.15 million in FY 2024 INCLE appropriations allocated for Afghanistan that remained available for obligation, and \$2.69 million in FY 2017 to FY 2024 appropriations that had been obligated and remained available for disbursement.<sup>15</sup> There were two components of funds obligated but not yet disbursed:

- **Active Projects.** INL had obligated \$1.08 million in INCLE funds on two active projects as described in Table F.6 that remained available for disbursement.
- **Inactive/Expired Award, Balance Reserved for Close-Out, and Program Support.** INL had obligated \$1.10 million in INCLE funds on one inactive project and \$0.51 million on administrative support that remained available for disbursement.

TABLE F.6

<b>INTERNATIONAL NARCOTICS CONTROL AND LAW ENFORCEMENT FUNDS REMAINING AVAILABLE FOR POSSIBLE DISBURSEMENT DECEMBER 31, 2024</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>			
INCLE FY 2024 allotment and Section 653(a) Allocation for Afghanistan			\$4.15
<b>Funds Obligated, Not Yet Disbursed</b>			
<b>Active Projects</b>			
Counternarcotics Public Information	Counternarcotics	USAGM (IAA)	1.08
Assistance to Drug Treatment Centers	Counternarcotics	Colombo Plan	0.00
Total Active			1.08
<b>Inactive/Expired Awards, Balances Reserved for Close-Out, and Program Support</b>			
Flexible Implementation and Assessment Team (FIAT) II	M&E	U.S. for Profit	1.10
Administrative Support	Various		0.51
Total Inactive and Program Support			1.61
<b>Total Unliquidated Obligations</b>			2.69
<b>Total Funds Remaining Available for Possible Disbursement</b>			<b>\$6.84</b>

Note: Numbers may not add due to rounding. The acronym "IAA" is used for Inter-Agency Agreement.  
Source: State/INL, response to SIGAR data call, 1/7/2025; State/F, response to SIGAR data call, 1/10/2025.

## MIGRATION AND REFUGEE ASSISTANCE

The Department of State's Bureau of Population, Refugees, and Migration (PRM) administers the Migration and Refugee Assistance (MRA) account that funds programs to protect and assist refugees, conflict victims, internally displaced persons, stateless persons, and vulnerable migrants. Through MRA, PRM supports the work of the UN High Commissioner for Refugees (UNHCR), other international organizations, and various nongovernmental organizations (NGOs) in Afghanistan to assist Afghan refugees throughout the region and upon their return to Afghanistan.<sup>16</sup>

PRM allocated \$406.35 million in FY 2022 MRA funds for Afghan refugees, internally displaced persons, and returnees; \$12.97 million in FY 2023; and \$161.76 million in FY 2024, as shown in Table F.10. As of December 31, 2024, there were no FY 2025 MRA appropriations. PRM disbursed \$228.40 million in FY 2022 MRA funds; \$249.45 million in FY 2023; \$120.60 million in FY 2024; and \$74.35 million in FY 2025 as shown in Table F.1.<sup>17</sup>

PRM managed an MRA funding pipeline of \$39.86 million as of December 31, 2024, consisting of FY 2017 to FY 2024 appropriations that had been obligated and remained available for disbursement.<sup>18</sup> There were two components of funds obligated but not yet disbursed:

- **Active Projects.** PRM had obligated \$34.54 million in MRA funds on 19 active projects as described in Table F.7 that remained available for disbursement.
- **Terminated Projects, Balances Reserved for Close-Out.** PRM had obligated \$5.32 million in MRA funds on 39 terminated projects that remained available for disbursement.

TABLE F.7

<b>MIGRATION AND REFUGEE ASSISTANCE FUNDS REMAINING AVAILABLE FOR POSSIBLE DISBURSEMENT DECEMBER 31, 2024</b> (\$ MILLIONS)			
<b>Fund Status and Project Details</b>	<b>Sector</b>	<b>Implementing Partners</b>	<b>Funds Remaining</b>
<b>Funds Obligated, Not Yet Disbursed</b>			
<b>Active Projects</b>			
Addressing Needs of Undocumented Returnees	Multisector	IOM	\$10.13
Project Name Withheld at the Request of State	Multisector	PIO	5.78
Assistance to Refugee Returnees and Host Communities	Multisector	U.S. Nonprofit	2.92
Humanitarian and Protection to Vulnerable Populations	Protection	U.S. Nonprofit	2.77
Multisector Assistance to Returnee Populations	Multisector	Foreign NP	2.25
Promoting Afghan Children's Education (PACE)-Pakistan	Education	U.S. Nonprofit	1.89
2024 Afghanistan Appeal	Multisector	IOM	1.85
Afghanistan Third Party Monitoring	Monitoring	U.S. for Profit	1.81
2024 Afghanistan Situation Regional Refugee Response Plan	Multisector	IOM	1.63
Afghan Refugees Integrated Interventions (ARISE)-Pakistan	Health, Protection	U.S. Nonprofit	1.56
Schools and Livelihoods for Afghan Refugees in Quetta	Multisector	U.S. Nonprofit	1.12
All Others Under \$0.50 Million (8 Active Projects and Activities)	Various	5 IPs	0.85
Total Active			34.54
<b>Terminated Projects, Balances Reserved for Close-Out</b>			
39 Projects are Terminated	Various	3 PIOs, 9 Other	5.32
<b>Total Funds Remaining Available for Possible Disbursement</b>			<b>\$39.86</b>

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

Source: State/PRM, response to SIGAR data call, 1/10/2025.

## NONPROLIFERATION, ANTITERRORISM, DEMINING, AND RELATED PROGRAMS

The Non-Proliferation, Antiterrorism, Demining, and Related Programs (NADR) account plays a critical role in removing dangerous explosive remnants of war.<sup>19</sup> While NADR funding for Afghanistan was historically funneled through four subaccounts—Conventional Weapons Destruction (CWD), Antiterrorism Assistance (ATA), Export Control and Related Border Security (EXBS), and Counterterrorism Financing (CTF)—only the CWD account, managed by State's Office of Weapons Removal and Abatement within the Bureau of Political-Military Affairs (PM/WRA), has continued to fund active projects following the U.S. withdrawal from Afghanistan in August 2021.<sup>20</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>21</sup>

In FY 2024, a total of \$1.72 million in FY 2019 and FY 2020 funds were de-obligated and reclassified as funds available for re-obligation through FY 2025.<sup>22</sup>

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PM/WRA managed the NADR pipeline of \$10.86 million as of December 31, 2024. The pipeline consisted of \$5.00 million in NADR CWD appropriations that remained available for obligation, \$5.76 million in FY 2019 to FY 2025 obligations that remained available for disbursement, and \$0.10 million in NADR ATA funds remaining available for disbursement.<sup>23</sup> There were two components of NADR CWD funds obligated but not yet disbursed:

- **Active Projects.** PM/WRA had obligated \$5.57 million in NADR CWD funds on six active projects as described in Table F.8 that remained available for disbursement.
- **Terminated Project with De-Obligated Balance Pending Reclassification.** PM/WRA had unliquidated obligations of \$0.19 million on one terminated project that was deobligated and pending reclassification.

TABLE F.8

<b>NONPROLIFERATION, ANTITERRORISM, DEMINING, AND RELATED PROGRAMS FUNDS REMAINING AVAILABLE FOR POSSIBLE DISBURSEMENT DECEMBER 31, 2024</b> (\$ MILLIONS)			
<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>			
<b>Active Projects</b>			
Third Party Monitoring and Oversight	Oversight	Foreign NP	2.19
Humanitarian Mine Action (Helmand)	Demining	Foreign NP	1.54
Weapons and Ammunition Disposal	Weapons	Foreign NP	1.02
Humanitarian Mine Action (Badakhshan)	Demining	Foreign NP	0.35
Victim Assistance (Paktika/Nimroz)	Victim Assistance	Foreign NP	0.29
Conventional Weapons Destruction	Weapons	Foreign NP	0.19
Total Active			5.57
<b>Terminated Project - De-Obligated Balance Pending Reclassification</b>			
1 Project is Terminated	Demining	Afghan NP	0.19
<b>Total Unliquidated Obligations</b>			5.76
<b>CWD Funds Remaining Available for Possible Disbursement</b>			<b>\$10.76</b>
<b>Antiterrorism Assistance (ATA) Subaccount, Funds Remaining Available for Possible Disbursement</b>			<b>\$0.10</b>
<b>Total Funds Remaining Available for Possible Disbursement</b>			<b>\$10.86</b>

Note: Numbers may not add due to rounding. The acronym "NP" is used for Nonprofit.

Source: State/PM/WRA, response to SIGAR data call, 1/8/2025; State/DS/CT, response to SIGAR data call, 1/16/2025; State/F, response to SIGAR data call, 1/10/2025.

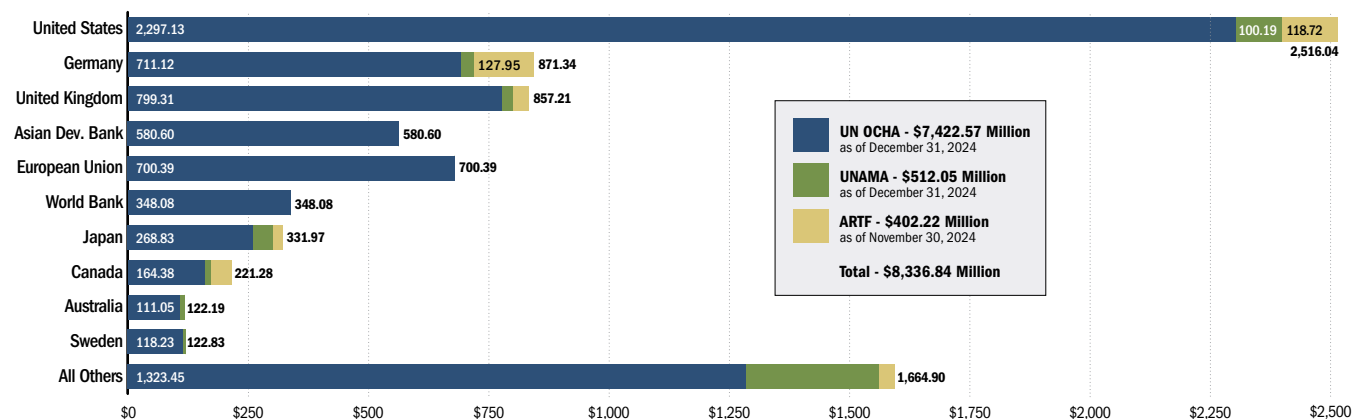
## INTERNATIONAL ASSISTANCE FOR AFGHANISTAN

The international community has provided significant funding to support Afghanistan relief efforts through multilateral institutions since the U.S. withdrawal. These institutions include United Nations and nongovernmental humanitarian assistance organizations; two special-purpose United Nations organizations—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 contributed more than \$7.42 billion for Afghanistan from January 1, 2022, to December 31, 2024, as shown in Figure F.4. UNAMA and ARTF have also reported national government contributions of nearly \$914.27 million over this same period, bringing total contributions to these multilateral institutions operating in Afghanistan since the U.S. withdrawal to nearly \$8.34 billion. The United States has contributed nearly \$2.52 billion to these organizations, representing more than 30% of the total amount.

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 November 30, 2024 (for CY 2024), and December 31, 2023 (for FY 1401 and FY 1402), at [www.wb-artf.org](https://www.wb-artf.org) accessed 1/6/2025 and 4/1/2024; UN OCHA, Financial Tracking Service at <https://fts.unocha.org>, accessed 1/6/2025; State/IO, response to SIGAR data call, 1/17/2025, 10/16/24, 4/19/2023, and 7/13/2022; UN, Country Assessments, at <https://www.un.org/en/ga/contributions/scale.shtml> accessed 9/30/2024.

## Contributions to UN OCHA-Coordinated Humanitarian Assistance Programs

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 \$3.28 billion in 2022, \$1.68 billion in 2023, \$1.45 billion in 2024, and \$83.49 million in 2025 to the HRP, as reported through December 31, 2024. Total contributions to UN OCHA-coordinated humanitarian assistance programs (including the HRP) were \$3.82 billion in 2022, \$1.90 billion in 2023, \$1.57 billion in 2024, and \$130.14 million in 2025, as reported through December 31, 2024.<sup>24</sup>

The United States has been the largest contributor to UN OCHA-reported humanitarian assistance organizations from January 1, 2022, to December 31, 2024, with contributions of nearly \$2.30 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>25</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>26</sup> The UN Security Council voted on March 15, 2024, to extend UNAMA's mandate through March 17, 2025.<sup>27</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 budgets and are funded through the Contribution to International Organizations (CIO) account. The United States fully funded its share of the UN budget for calendar years 2021–2023. In 2024, CIO made a partial payment to the UN towards the 2024 requirement—\$12.04 million of this amount represents the U.S. share of the total UNAMA assessment of \$28.01 million. UNAMA contributions for calendar years 2021–2024 totaled \$100.19 million paid with FY 2022 through FY 2024 funds. Other UN member governments have funded \$411.86 million over this period.<sup>28</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>29</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 \$402.22 million through November 30, 2024, as shown in Figure F.4.<sup>30</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 undisbursed grants in the project portfolio of nearly \$1.22 billion were made available to support operations focused on basic services delivery.

There are currently seven active investment projects—addressing health, food security, water, education, community resilience and livelihoods, NGO capacity support, and empowering microfinance providers and enterprises—with approved grant funding of \$1.39 billion and disbursements of \$1.21 billion through November 30, 2024.<sup>31</sup>

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

The United States has been the leading contributor to UN agencies and the World Bank-managed ARTF, and as the government with the largest member contribution to the United Nations, it is also the largest contributor to UNAMA. These contributions are funded by the Department of State and USAID through seven accounts and have totaled nearly \$2.38 billion from October 1, 2021, to December 31, 2024, as shown in Table F.9.

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TABLE F.9

<b>U.S. CONTRIBUTIONS TO UN AGENCIES, UNAMA, AND ARTF OCTOBER 1, 2021, TO DECEMBER 31, 2024</b> (\$ MILLIONS)						
Recipients of U.S. Contributions	Funding Sources	Disbursements				
		FY 2022	FY 2023	FY 2024	FY 2025	Total
<b>United Nations Agencies</b>						
World Food Programme (WFP)	IDA, ESF	\$329.44	\$600.24	\$236.96	\$39.61	\$1,206.25
UN High Commissioner for Refugees (UNHCR)	MRA	123.60	82.00	40.00	6.82	252.42
UN Children's Fund (UNICEF)	ESF, IDA, MRA	106.94	51.23	31.38	8.16	197.71
Food and Agricultural Organization (FAO)	ESF, IDA	59.72	31.37	0.46	14.45	106.00
UN Population Fund (UNFPA)	MRA, IDA	18.86	49.60	36.22	36.06	140.75
International Organization for Migration (IOM)	MRA, IDA	26.19	46.02	42.59	20.30	135.10
World Health Organization (WHO)	ESF, GHP, MRA, IDA	12.72	25.42	13.36	5.17	56.67
UN Women	ESF, INCLE	24.40	1.00	6.69	0.00	32.09
UN Office on Drugs and Crime (UNODC)	INCLE	-	-	15.89	0.00	15.89
UN Development Programme (UNDP)	ESF, IDA, INCLE	-	-	7.98	-	7.98
Office for Coord. Humanitarian Affairs (UN OCHA)	IDA	0.90	1.30	2.32	0.88	5.40
UN Mine Action Service (UNMAS)	NADR	0.59	1.20	0.89	-	2.68
International Labor Organization (ILO)	MRA	0.41	0.58	-	-	0.99
Subtotal		703.75	889.97	434.74	131.47	2,159.94
<b>Other Public International Organizations</b>						
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
<b>Total</b>		<b>\$787.58</b>	<b>\$968.87</b>	<b>\$463.89</b>	<b>\$158.50</b>	<b>\$2,378.84</b>

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, 1/7/2025, 10/7/2024; State/IO, response to SIGAR data call, 1/17/2025, 10/16/2024, 4/19/2023, and 1/10/2022; State/PM/WRA, response to SIGAR data call, 1/10/2025, 10/7/2024, and 10/18/2023; State/PRM, response to SIGAR data call, 1/8/2025, 10/16/2024; USAID/Mission, response to SIGAR data call, 1/14/2025, 10/15/2024; USAID/BHA, response to SIGAR data call, 1/14/2025, 10/11/2024.

## Afghan Fund

In addition to the funds appropriated by Congress, in 2022, the United States transferred \$3.50 billion in Afghan central bank assets previously frozen in the United States to the Swiss-based Fund for the Afghan People or Afghan Fund. Although no disbursements to benefit the Afghan people have yet been made, the Fund is intended to protect macro financial stability on behalf of the Afghan people that could, in the long-term, include recapitalizing Afghanistan's central bank should the conditions materialize, keep Afghanistan current on debt payments to international financial institutions to preserve its eligibility for development assistance, and pay for critically needed imported goods. According to the Fund's website, the Fund's balance stood at \$3.94 billion as of December 31, 2024, including interest accrued.<sup>32</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. assistance following the U.S. withdrawal from FY 2022 to December 31, 2024, has amounted to more than \$3.63 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 December 31, 2024, on the following page.

# APPENDICES

TABLE F.10

<b>U.S. APPROPRIATIONS MADE AVAILABLE FOR AFGHANISTAN RECONSTRUCTION PRE- AND POST-WITHDRAWAL AS OF DECEMBER 31, 2024 (\$ MILLIONS)</b>								
U.S. Funding Sources	Agency	Pre-Withdrawal	Post-Withdrawal Assistance					Total
		FY 2002-2021	FY 2022	FY 2023	FY 2024	FY 2025	Combined	
<b>Security</b>								
Afghanistan Security Forces Fund (ASFF)*	DOD	\$80,644.25	\$100.00	\$ -	\$ -	\$ -	\$100.00	\$80,744.25
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, FEPR, EDA & ACSA)	DOD	2,339.14	-	-	-	-	-	2,339.14
<b>Total - Security</b>		<b>88,788.14</b>	<b>100.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100.00</b>	<b>88,888.14</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	45.00	-	262.88	20,813.36
Development Assistance (DA)	USAID	900.93	-	-	-	-	-	900.93
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	8.54	98.19	404.96
Drug Enforcement Administration (DEA)	DOJ	290.80	-	-	-	-	-	290.80
<b>Total - Development</b>		<b>35,354.67</b>	<b>217.76</b>	<b>188.58</b>	<b>129.95</b>	<b>21.47</b>	<b>557.76</b>	<b>35,912.43</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	201.68	2,050.88	3,459.13
Transition Initiatives (TI)	USAID	40.20	-	-	-	-	-	40.20
Migration and Refugee Assistance (MRA)	State	1,788.74	406.35	12.97	161.76	-	581.08	2,369.82
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>696.38</b>	<b>201.68</b>	<b>2,631.96</b>	<b>7,251.99</b>
<b>Agency Operations</b>								
Diplomatic Programs, including Worldwide Security Protection (DP)	State	11,839.28	171.87	9.60	9.60	-	191.06	12,030.34
Embassy Security, Construction, & Maintenance (ESCM) - Capital Costs	State	1,478.60	1.11	0.00	-	-	1.11	1,479.71
Embassy Security, Construction, & Maintenance (ESCM) - Operations	State	159.63	0.01	0.61	0.00	-	0.62	160.25
USAID Operating Expenses (OE)	USAID	1,805.59	15.68	12.03	9.36	1.20	38.27	1,843.86
Oversight (SIGAR, State OIG, and USAID OIG)	Multiple	703.03	40.53	35.20	24.84	11.21	111.77	814.80
<b>Total - Agency Operations</b>		<b>15,986.13</b>	<b>229.19</b>	<b>57.44</b>	<b>43.79</b>	<b>12.41</b>	<b>342.83</b>	<b>16,328.96</b>
<b>Total Funding</b>		<b>\$144,748.97</b>	<b>\$1,624.65</b>	<b>\$902.23</b>	<b>\$870.11</b>	<b>\$235.56</b>	<b>\$3,632.55</b>	<b>\$148,381.53</b>

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

# APPENDICES

## STATUS OF FUNDS ENDNOTES

- 1 The White House, Reevaluating and Realigning United States Foreign Aid, Executive Order, 1/20/2025.
- 2 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.
- 3 Continuing Appropriations and Ukraine Supplemental Appropriations Act, 2023, Pub. L. No. 117-180, Section 124, 9/30/2022.
- 4 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; DOD, response to SIGAR data call, 1/17/2025.
- 5 Department of State, Congressional Budget Justification, Foreign Operations, Appendix 2, FY 2024, Released March 9, 2023, pp. 277–298.
- 6 State, F, response to SIGAR data call, 1/10/2025 and 10/10/2023.
- 7 USAID, response to SIGAR data call, 11/12/2022 and 7/20/2022.
- 8 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.
- 9 USAID, BHA, response to SIGAR data call, 1/14/2025.
- 10 See Table F.10, U.S. Appropriations Made Available for Afghanistan Reconstruction and Post-Withdrawal Assistance, FY 2002 to December 31, 2024, at page 120.
- 11 USAID, Office of U.S. Foreign Disaster Assistance, “Afghanistan-Complex Emergency, Fact Sheet #4, FY 2017,” at [www.usaid.gov](http://www.usaid.gov), accessed 4/9/2020.
- 12 USAID, BHA, response to SIGAR data call, 1/14/2025; USAID, Mission, response to SIGAR data call, 1/14/2025.
- 13 Department of State, Congressional Budget Justification, Foreign Operations, Appendix 2, FY 2024, Released March 9, 2023, pp. 348–360.
- 14 State, F, response to SIGAR data call, 1/10/2025 and 10/10/2023.
- 15 State, INL, response to SIGAR data call, 1/7/2025.
- 16 Department of State, Congressional Budget Justification, Foreign Operations, Appendix 2, FY 2019, Released February 12, 2018, pp. 44–52; State, PRM, response to SIGAR data call, 4/17/2019.
- 17 State, PRM, response to SIGAR data call, 1/10/2025, 10/16/2024, 10/11/2023, 10/17/2022, and 10/15/2021.
- 18 State, PRM, response to SIGAR data call, 1/10/2025.
- 19 Department of State, Congressional Budget Justification, Foreign Operations, Appendix 2, FY 2019, Released February 12, 2018, p. 423.
- 20 State, PM/WRA, response to SIGAR data call, 4/14/2023, 4/13/2023, 4/4/2023, and 3/29/2013.
- 21 State, F, response to SIGAR data call, 1/10/2025 and 10/10/2023.
- 22 State, PM/WRA, response to SIGAR data call, 1/8/2025.
- 23 State, PM/WRA, response to SIGAR data call, 1/8/2025; State, DS/CT, response to SIGAR data call, 1/16/2025.
- 24 UN OCHA, Financial Tracking Service, <https://fts.unocha.org>, accessed 1/6/2025.
- 25 UN OCHA, Financial Tracking Service, <https://fts.unocha.org>, accessed 1/6/2025.
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- 27 UNAMA, Security Council Extends Mandate of United Nations Mission in Afghanistan, Unanimously Adopting Resolution 2727 (2024), 3/15/2024, at <https://press.un.org/en/2024/sc15628.doc.htm>, accessed on 4/20/2024.
- 28 State, IO, response to SIGAR data call, 1/17/2025, 10/16/2024, 4/19/2023, 7/13/2022, and 1/10/2022.
- 29 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.
- 30 World Bank, ARTF: Administrator’s Report on Financial Status as of November 30, 2024, [www.wb-artf.org](http://www.wb-artf.org) accessed 1/12/2025.
- 31 World Bank, ARTF: Administrator’s Report on Financial Status as of November 30, 2024, [www.wb-artf.org](http://www.wb-artf.org) accessed 1/12/2025.
- 32 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, 11/25/2024; Afghan Fund balance with interest, <https://afghanfund.ch>, accessed 1/12/2025.

## APPENDIX B

### SIGAR WRITTEN PRODUCTS\*

#### SIGAR AUDITS

##### Performance Audit Report Issued

SIGAR issued one performance audit report this reporting period.

SIGAR PERFORMANCE AUDIT REPORT ISSUED		
Report Identifier	Report Title	Date Issued
SIGAR-25-03-AR	Combating Violence Against Women in Afghanistan: State and USAID Can't Fully Determine Impacts of U.S. Efforts Without Developing Goals and Increasing Site Visits	11/2024

##### Ongoing Performance Audits

SIGAR had four ongoing performance audits during this reporting period.

SIGAR PERFORMANCE AUDITS ONGOING		
Project Identifier	Project Title	Date Initiated
SIGAR 162A	Audit of State's Risk Assessment	5/2024
SIGAR 161A	Audit of State's Demining Activities in Afghanistan	11/2023
SIGAR 160A	Audit of State's Implementing Partner Memorandums of Understanding with the Taliban in Afghanistan	9/2023
SIGAR 159A	Audit of U.S. Agencies' Oversight of Funds Provided to Public International Organizations for Activities in Afghanistan	4/2023

##### Ongoing Evaluation

SIGAR had one ongoing evaluation during this reporting period.

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

\* As provided in its authorizing statute, SIGAR may also report on products and events occurring after December 31, 2024, up to the publication date of this report.



## Financial Audit Reports Issued

SIGAR issued 11 financial audit reports during this reporting period. Due to the current security situation in Afghanistan, including threats from terrorist groups and criminal elements, the names and other identifying information of some implementing partners administering humanitarian assistance in Afghanistan have been withheld at the request of the State Department and/or USAID, and the award recipient.

### SIGAR FINANCIAL AUDIT REPORTS ISSUED

Report Identifier	Report Title	Date Issued
SIGAR-25-02-FA	Audit of Costs Incurred by Tetra Tech Inc.	11/2024
SIGAR-25-04-FA	Audit of Costs Incurred by Ideal Innovations Inc.	11/2024
SIGAR-25-06-FA	Audit of Costs Incurred by Texas A&M AgriLife Research	12/2024
SIGAR-25-07-FA	Audit of Costs Incurred by the American University of Beirut	12/2024
SIGAR-25-08-FA	Audit of Costs Incurred by [redacted]	12/2024
SIGAR-25-09-FA	Audit of Costs Incurred by Management Sciences for Health Inc.	12/2024
SIGAR-25-10-FA	Audit of Costs Incurred by [redacted]	12/2024
SIGAR-25-11-FA	Audit of Costs Incurred by Jhpiego Corporation	12/2024
SIGAR 25-12-FA	Audit of Costs Incurred by Tetra Tech Inc.	1/2025
SIGAR 25-13-FA	Audit of Costs Incurred by Catholic Relief Services	1/2025
SIGAR-25-14-FA	Audit of Costs Incurred by [redacted]	1/2025

## Ongoing Financial Audits

SIGAR had 11 financial audits in progress during this reporting period.

### SIGAR FINANCIAL AUDITS ONGOING

Project Identifier	Project Title	Date Initiated
SIGAR-F-310	American Councils for International Education	12/2023
SIGAR-F-309	Colombo Plan	12/2023
SIGAR-F-308	Jhpiego Corporation	11/2023
SIGAR-F-307	Management Systems International Inc.	11/2023
SIGAR-F-306	AECOM International Development Inc.	11/2023
SIGAR-F-305	[Redacted]	11/2023
SIGAR-F-304	Chemonics International Inc.	11/2023
SIGAR-F-303	Chemonics International Inc.	11/2023
SIGAR-F-302	Public Health Institute	11/2023
SIGAR-F-300	ABT Associates Inc.	11/2023
SIGAR-F-299	Raytheon (Blackbird)	8/2023

## SIGAR LESSONS LEARNED PROGRAM

### Lessons Learned Reports Issued

SIGAR issued one lessons learned report during this reporting period.

SIGAR LESSONS LEARNED REPORT ISSUED		
Report Identifier	Report Title	Date Issued
SIGAR 25-05-LL	Staffing the Mission: Lessons from the U.S. Reconstruction of Afghanistan	11/2024

### Ongoing Lessons Learned Projects

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

SIGAR LESSONS LEARNED PROJECT ONGOING		
Project Identifier	Project Title	Date Initiated
SIGAR-LL-21	Taliban Bypass	11/2022

## SIGAR RESEARCH AND ANALYSIS DIRECTORATE

### Quarterly Report Issued

SIGAR issued one quarterly report during this reporting period.

SIGAR QUARTERLY REPORT ISSUED		
Report Identifier	Report Title	Date Issued
SIGAR 2025-QR-1	Quarterly Report to the United States Congress	1/2025



سر دفترش ویژه برای بازسازی افغانستان



اداره

سنتز دفترش

د پیار غاونی لپاره د خانمېري سنتز دفترش افغانستان د





Afghans ride a zipline to cross the Kokcha River in Badakhshan Province. (Photo by Omer Abrar/AFP)

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SIGAR 2025-QR-1

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