

OFFICE OF INSPECTOR GENERAL

U.S. Agency for International Development

Terminated USAID Awards in Thailand: Implementers Have Disposed of Assets by Donating and Selling Them as Approved

Audit Report 5-000-26-002-P
March 11, 2026

Audit



Office of Audits, Inspections, and Evaluations



OFFICE OF INSPECTOR GENERAL U.S. Agency for International Development

DATE: March 11, 2026

TO: Eric Ueland
Performing the Duties of Administrator and Chief Operating Officer
U.S. Agency for International Development

FROM: Gabriele Tonsil /s/
Acting Assistant Inspector General for Audits, Inspections, and Evaluations

SUBJECT: Terminated USAID Awards in Thailand: Implementers Have Disposed of Assets
by Donating and Selling Them as Approved

This memorandum transmits our final audit report. Our audit objective was to determine the status of the disposition of USAID-funded physical assets procured under selected awards in Thailand.

The report contains our audit findings and no recommendations. USAID did not have any comments on the report.

We appreciate the assistance you and your staff provided to us during this audit.

Contents

Report in Brief.....	1
Introduction	2
Background	3
USAID/RDMA Approved Implementer Disposition Plans for Selected Awards, and Implementers Disposed of Assets by Donating and Selling Them	5
USAID/RDMA Approved Disposition Plans for Selected Terminated Awards	6
Inventory Lists for Three Selected Terminated USAID/RDMA Awards Were Incomplete	7
Implementers Disposed of Assets by Donating or Selling Them in Accordance With Their Approved Plans.....	7
Conclusion	8
OIG Response to Agency Comments	9
Appendix A. Scope and Methodology.....	10



Report in Brief

Why We Did This Audit

On January 20, 2025, Executive Order 14169 directed a government-wide pause and review of U.S. foreign assistance. As of March 2025, USAID had terminated over \$76.5 billion out of a total of \$159 billion (about 50 percent) in foreign assistance awards. As a result, implementers began disposing of government-funded assets.

In response to the award terminations, we initiated a series of audits examining asset disposition processes for eight USAID missions around the world. The objective of this audit was to determine the status of the disposition of USAID-funded physical assets procured under selected terminated awards in Thailand.

We identified 17 programmatic awards the USAID Regional Development Mission for Asia (USAID/RDMA) managed that were terminated between January 20, 2025, and February 26, 2025. Of these, we selected a judgmental sample of 10 awards and inspected assets valued at over \$1,000 procured under the selected awards.

What We Found

USAID/RDMA approved implementer disposition plans, and implementers disposed of assets by donating and selling them. The mission approved 7 of the 10 asset disposition plans for selected terminated awards. The other three awards, implemented by public international organizations, were reactivated by the Department of State in August 2025. As a result, disposition plans were no longer needed.

We identified discrepancies, totaling \$5,204 in underreported funds, in the inventory lists for three of the seven selected terminated awards with disposition plans. After we brought this to USAID/RDMA's attention, the mission notified the implementers, and they provided justification that resolved the discrepancies.

Finally, USAID/RDMA approved implementers' requests to donate 310 of 388 assets (80 percent) for the 7 selected awards to local universities and nongovernmental organizations, consisting of \$196,542 worth of information technology equipment, and sell the remaining 78 (20 percent) worth \$18,517. All seven implementers completed the asset disposition by September 2025. During site visits to two implementer sites, we found that selected assets were functional. We could not assess the condition of two laptops, which were being used by staff who were working remotely. According to implementers, the laptops would be disposed of in accordance with the approved plans.

Introduction

On January 20, 2025, the President issued Executive Order 14169, “Reevaluating and Realigning United States Foreign Aid,” initiating a pause and review of all U.S. foreign assistance, including USAID programs. As of March 2025, USAID had terminated over \$76.5 billion of a total of \$159 billion (about 50 percent) in foreign assistance awards. As a result of the awards terminations, USAID implementers began disposing of government-funded assets. On March 28, 2025, the Secretary of State announced that USAID would cease operating as an independent agency, and on July 1, 2025, the Department of State assumed responsibility for many of the Agency’s functions and ongoing programming. However, remaining USAID personnel are responsible for managing the closeout of its terminated awards and the wind-down of the Agency’s independent operations.

In response to the award terminations and subsequent preparation for asset disposal, we initiated a series of audits examining these processes for eight USAID missions around the world. The objective of this audit was to determine the status of the disposition of USAID-funded physical assets procured under selected terminated awards in Thailand.¹

To answer the audit objective, we identified 17 programmatic awards estimated at \$214 million managed by the USAID Regional Development Mission for Asia (USAID/RDMA) that were terminated between January 20 and February 26, 2025.² From these awards, we excluded seven due to the relatively low amount budgeted for procurement of physical assets (all under \$10,000) or because assets were located outside Thailand. We selected the remaining 10 awards for review and assets valued at over \$1,000 procured under these awards. For the selected awards, we reviewed associated asset disposition plans and inventory lists and examined disposition activities through November 14, 2025. We reviewed Federal regulations and USAID policies and guidance regarding asset disposition and award closeout. Further, we physically inspected assets for 2 of the 10 terminated awards at implementation sites in Bangkok to verify their existence and condition. We also interviewed USAID/RDMA officials responsible for award management and asset oversight. We conducted our work in accordance with generally accepted government auditing standards. Appendix A provides more detail on our scope and methodology.

¹ The other seven audits cover USAID missions for Egypt, El Salvador, Haiti, Pakistan, Southern Africa, Ukraine, and the Philippines.

² USAID/RDMA was a regional mission with awards in multiple Asian countries; however, our audit focused only on awards implemented in Thailand.

Background

USAID missions around the world implemented humanitarian and development programs in their respective countries and regions. To implement these programs, the missions awarded grants, cooperative agreements, and contracts to implementers, who were responsible for executing activities aligned with strategic development objectives. In January 2025, USAID/RDMA was managing a portfolio of 136 awards issued through various instruments, worth about \$666 million. These awards were implemented across multiple countries in USAID/RDMA's area of responsibility (see Figure 1).

Figure 1. Map of USAID/RDMA Awards in Asia



Source: OIG analysis of documentation for USAID/RDMA activities in Asia.

Over the course of an award, implementers may have procured physical assets, such as vehicles, equipment, and supplies to support project objectives. Awards typically lasted up to 5 years, during which time assets were expected to be used exclusively to support the authorized project. USAID missions were responsible for managing the procurement and grant agreement functions for bilateral and regional programs.

Asset Disposition Procedures

USAID missions initiated the closeout process when an award reached the end of its period of performance or was terminated. At that time, implementers were required to submit a final inventory, listing assets above applicable thresholds—known as a disposition or inventory list—and request disposition instructions.³ Federal regulations require implementers to submit disposition lists for assets with a per unit purchase value of \$500 or more for contracts⁴ and a per unit fair market value over \$10,000 for grants.⁵ USAID staff worked with the implementer to compile and validate this list. The implementer then submitted a proposed disposition plan to the mission, which was responsible for making the final determination to approve or

³ Title 2, Code of Federal Regulations (CFR) § 200.313(e), “Equipment,” *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, U.S. Government Publishing Office.

⁴ 48 CFR § 752.245-71, USAID Acquisition Regulation, *Title to and care of property*.

⁵ 2 CFR § 200.313(e), “Equipment,” *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, U.S. Government Publishing Office.

disapprove the plan. According to award provisions, public international organizations (PIOs) could consult with USAID when disposing of assets but did not need Agency approval.

In line with Federal requirements, USAID policy listed the following options for asset disposition:

1. Transfer to another USAID-funded program.
2. Retain by the implementer for other programmatic uses within the country or region.
3. Donate for other programmatic use within the country or region, including to a host country government or a local organization.
4. Redistribute within USAID for operational uses.
5. Transfer to another U.S. government agency.
6. Sell to a third party.⁶

USAID acquisition and assistance staff, including agreement officers and agreement officer's representatives, managed the asset disposition process. The agreement officer's representatives were responsible for verifying asset inventories for disposition that the agreement officer reviewed and signed off.⁷

USAID Award Terminations

While the President's review of foreign assistance was ongoing, on February 23, 2025, nearly all USAID staff were placed on administrative leave, and overseas staff were ordered to prepare to return to the United States.⁸ On March 10, 2025, the Secretary of State announced that the administration had concluded its review of foreign assistance and that 83 percent of USAID awards were terminated. USAID began award closeout and asset disposition for the terminated awards but had limited staff to execute these procedures since most Agency staff had been placed on administrative leave.

⁶ USAID, Automated Directives System (ADS) Chapter 534, Termination of Acquisition and Assistance Awards, section 534.3.6, Personal Property Management Overseas.

⁷ USAID, ADS Chapter 302sat, Guidance on Closeout Procedures for A&A Awards, An Additional Help Document for ADS Chapters 302 and 303.

⁸ Staff were originally placed on administrative leave on February 6, 2025. They were temporarily reinstated on February 8, due to a temporary restraining order, until February 23, when a Federal judge ruled that the administration could proceed with plans for layoffs.

Recognizing operational constraints, USAID's Office of Acquisition and Assistance issued supplemental guidance on March 13, 2025, directing overseas missions to expedite asset disposition decisions. This guidance applied to critical security risks, high-value assets, reputationally sensitive items, and program commodities. Specifically, it required missions to obtain disposition plans for qualifying assets within 10 days.⁹ According to the guidance, expediting disposition decisions would allow USAID to safeguard program assets, maintain operational integrity, and uphold U.S. government objectives.

On March 28, 2025, the Department of State formally notified Congress that it would assume USAID's remaining responsibilities and functions by July 1, 2025. USAID staff at overseas missions were to return to the United States by August 15, 2025. As a part of this transition, nearly all non-statutory positions at USAID were to be eliminated, all missions closed, and personnel worldwide separated from the Agency by September 2, 2025. Accordingly, the Department of State assumed responsibility for ongoing awards and future foreign assistance on July 1, 2025. The remaining USAID personnel focused on managing award closeout procedures and other Agency wind-down functions.

Expedited Disposition Categories Guidance

- (1) Critical Security Risks: Armored vehicles, IT and communications equipment containing sensitive data, and other assets whose mismanagement or loss could pose security or safety threats.
- (2) High-Value Assets: Essential or costly resources such as medical supplies, vehicles, and construction materials.
- (3) Reputationally Sensitive Assets: Heavily branded USAID resources or supplies that, if mishandled, could negatively impact U.S. government credibility or humanitarian goals.
- (4) Program Commodities: Essential commodities for beneficiaries, including food aid, medical supplies, textbooks, or infrastructure materials suitable for rapid distribution.

USAID/RDMA Approved Implementer Disposition Plans for Selected Awards, and Implementers Disposed of Assets by Donating and Selling Them

USAID/RDMA approved disposition plans for 7 of the 10 selected terminated awards we reviewed. The Department of State reactivated the other three awards, implemented by PIOs, in August 2025. Implementers for three of the seven awards with approved disposition plans submitted incomplete asset inventory lists but later corrected the discrepancies we identified. Finally, USAID/RDMA approved the implementers to donate 80 percent of the assets across the seven awards and sell the remaining 20 percent. All seven implementers completed the asset disposition by September 2025.

⁹ USAID, *M/OAA Guidance on Expedited Disposition of Program Assets*, March 13, 2025.

USAID/RDMA Approved Disposition Plans for Selected Terminated Awards

We reviewed 10 terminated awards and found that USAID/RDMA approved asset disposition plans implementers submitted for 7 awards. PIOs implemented the three remaining awards, totaling \$20 million, and were not required to obtain mission approval of their plans in accordance with specific provisions in their awards. Instead, the PIOs could consult with the mission regarding the asset disposition process. As of July 2025, two PIOs had submitted their disposition plans to USAID/RDMA for consultation. The third did not submit a disposition plan. However, in August 2025, a Department of State official informed us that the three PIO awards had been reactivated. As a result, disposition plans were no longer needed. None of the terminated awards had assets identified as a critical security risk, high-value assets, reputationally sensitive assets, or program commodities.

Table I shows the status of disposition plans for the 10 terminated USAID/RDMA awards we reviewed.

Table I. Status of Asset Disposition Plans for Selected Terminated USAID/RDMA Awards as of June 25, 2025

Implementer	Termination Date	Approved Disposition Plan	Date Submitted	Date Approved	Award Reactivated
Implementer 1	2/26/2025	Yes	4/15/2025	4/18/2025	No
Implementer 2	2/26/2025	Yes	03/19/2025	04/01/2025	No
Implementer 3	2/26/2025	Yes	3/18/2025	3/21/2025	No
Implementer 4	2/13/2025	Yes	3/19/2025	3/21/2025	No
Implementer 5	2/13/2025	Yes	3/28/2025	4/2/2025	No
Implementer 6	2/26/2025	Yes	3/19/2025	3/26/2025	No
Implementer 7	2/11/2025	Yes	3/18/2025	3/20/2025	No
Implementer 8	2/26/2025	No	Not Available	Not Available	Yes
Implementer 9	2/26/2025	No	Not Available	6/23/2025	Yes
Implementer 10	2/26/2025	No	Not Available	Not Available	Yes

Note: Implementers 8, 9, and 10 were PIOs that were not required to submit a disposition plan, and their awards were subsequently reactivated.

Source: OIG analysis of documentation for selected USAID/RDMA terminated awards.

Inventory Lists for Three Selected Terminated USAID/RDMA Awards Were Incomplete

Of the seven terminated awards with USAID/RDMA-approved asset disposition plans, implementers for three awards submitted incomplete inventory lists. We compared the final inventory lists the implementers submitted as part of the disposition plans to the prior year's inventory lists or procurement records. Based on that comparison, we identified three discrepancies totaling \$5,204. After we brought the discrepancies to USAID/RDMA's attention, the mission notified the implementers, and they provided justification that resolved the discrepancies.

- One implementer had a \$3,905 discrepancy with the final inventory list showing \$19,542 worth of assets compared to \$23,448 worth of assets on the previous inventory records. The implementer explained that the difference was due to a combination of a calculation error, a typo, exchange rate fluctuations, and a decrease in asset value due to depreciation.
- A second implementer had a \$1,037 discrepancy between the final inventory list and previous inventory records. The implementer explained that the discrepancy was due to the cancellation of a software license that was no longer considered an asset and was therefore excluded from the final inventory list.
- A third implementer had a \$260 discrepancy between the final inventory list and previous inventory records or procurement records. The implementer reported that the discrepancy resulted from exchange rate fluctuations.

Federal regulations require implementers to maintain a complete asset inventory record to ensure proper tracking, use, and disposition of equipment purchased with Federal funds.¹⁰ Controls over inventory records ensure that all assets purchased and disposed of throughout the award implementation are properly accounted for, thus reducing the risk of asset misappropriation and misuse.

Implementers Disposed of Assets by Donating or Selling Them in Accordance With Their Approved Plans

For the seven selected terminated awards with approved asset disposition plans, USAID/RDMA approved implementers to either donate or sell assets. All seven implementers completed the asset disposition by September 2025 and subsequently shared the disposal reports with us. Implementers for the seven awards reported 388 items, such as laptops, printers, cameras, and office furniture, valued at approximately \$215,000. According to USAID/RDMA officials, implementers did not have high-value or critical security assets. The mission approved implementers to donate 310 assets (80 percent), totaling \$196,542, to local universities and nongovernmental organizations and sell the remaining 78 (20 percent), totaling \$18,517.¹¹

¹⁰ 2 CFR Part 200.313 (d).

¹¹ Equipment with a current, per-unit, fair-market value of less than \$10,000 may be retained or sold. If sold, the Federal agency may permit the recipient or subrecipient to retain a \$1,000 of the proceeds from the Federal share to cover expenses associated with the selling and handling of the equipment.

Table 2 summarizes the asset disposition methods for the seven selected terminated USAID/RDMA awards with approved plans.

Table 2. Summary of Asset Disposition Methods for Selected Terminated USAID/RDMA Awards With Approved Plans

Implementer	Items Donated	Value of Assets Donated	Items Sold	Value of Assets Sold	Total Items	Total Asset Value
Implementer 1	2	\$2,540.96	-	-	2	\$2,540.96
Implementer 2	23	\$38,294.78	-	-	23	\$38,294.78
Implementer 3	2	\$1,024.70	78	\$18,517.37	80	\$19,542.07
Implementer 4	117	\$90,787.20	-	-	117	\$90,787.20
Implementer 5	27	\$33,024.58	-	-	27	\$33,024.58
Implementer 6	127	\$17,504.97	-	-	127	\$17,504.97
Implementer 7	12	\$13,364.96	-	-	12	\$13,364.96
Totals	310	\$196,542.15	78	\$18,517.37	388	\$215,059.52

Source: OIG analysis of USAID/RDMA data of approved asset disposition plans for selected terminated awards.

We physically verified the existence and condition of assets valued at over \$1,000 for two of the seven terminated awards with disposition plans. We reviewed 41 assets with a total value of \$64,000 and composed mostly of IT equipment. We found that all the equipment was functional. However, we could not verify the existence and condition of two laptops at two implementers' sites because both were in use—one by the Chief of Party, who was teleworking, and the other by the project director, who was in the United States during our visit, according to the implementers. Both laptops were included in the inventory lists and, according to the implementers, would be donated in accordance with the approved disposition plans.

Conclusion

The scale and timeline of the termination of USAID awards and concurrent drawdown of the Agency's operations created a challenge as the Agency and implementers disposed of assets. USAID/RDMA took steps to account for and approve the asset disposition acquired under terminated awards in Thailand. However, USAID/RDMA did not detect some discrepancies in the inventory lists submitted by implementers, increasing the risk that assets may not be properly accounted for. Because USAID/RDMA worked with the implementer to resolve the identified discrepancies, we did not make any recommendations.

OIG Response to Agency Comments

We provided our draft report to USAID on February 10, 2026. On February 24, 2026, we received the Agency's response. The Agency did not have any comments on the draft report.

The report did not include any recommendations; therefore, no management decisions are needed.

Appendix A. Scope and Methodology

We conducted our work from March 2025 through February 2026 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Our audit objective was to determine the status of the disposition of USAID-funded physical assets procured under selected awards in Thailand.

The audit scope covered awards USAID/RDMA managed and implemented in Thailand that were terminated between January 20, 2025, and February 26, 2025, and asset disposition activities for those awards through November 14, 2025. We conducted our work in Bangkok, Thailand.

To answer the audit objective, we identified 17 programmatic awards estimated at \$214 million managed by USAID/RDMA that were terminated between January 20, 2025, and February 26, 2025. Upon review, we determined that seven awards had asset budgets of less than \$10,000 or were located outside Thailand and excluded them from our review. We selected the remaining 10 awards for review and assets valued at over \$1,000 procured under these awards. We determined that our method for selecting these awards and assets was appropriate for our audit objectives and that the selection would generate valid, reliable evidence to support our findings and conclusions.

For the selected awards, we reviewed associated asset disposition plans and asset inventory lists and examined disposition activities through November 14, 2025. We physically inspected assets for 2 of the 10 terminated awards at sites in Bangkok to verify their existence and condition. We could not conduct site visits for eight awards because the implementers had closed their offices following the terminations or had not developed disposition plans when we were planning the visits.

In addition, we reviewed Federal regulations and USAID policies to obtain an understanding of roles, responsibilities, and requirements for asset disposition, including Title 2 of the Code of Federal Regulations, Federal Acquisition Regulation, and USAID's Automated Directives System. We reviewed applicable regulations, such as Agency for International Development Acquisition Regulation 752.245-70, "Government Property—USAID Reporting Requirements." We reviewed the Bureau for Management Office of Acquisition and Assistance guidance on expedited disposition of program assets. We obtained and analyzed award data from USAID/RDMA and asset data for selected awards from the mission and implementers. We reviewed USAID and implementer documents, such as asset lists, disposition plans, and inventory records, for the selected awards to verify asset purchase and disposition.

As necessary, we retrieved documents from USAID's Agency Secure Image and Storage Tracking (ASIST) system. We also interviewed officials from USAID/RDMA to discuss their responsibilities for award management and asset oversight and obtained additional input from officials through email correspondence.

We used data USAID/RDMA provided to select our sample of awards. We obtained USAID/RDMA award data from its proprietary tracking spreadsheets. We determined that this data was reliable through interviews with mission officials and tracing data elements to the ASIST system.



Visit our website at oig.usaid.gov and
follow us on social media.

X: @AidOversight

LinkedIn: USAID Office of Inspector General

Instagram: @usaid.oig

OFFICE OF INSPECTOR GENERAL

U.S. Agency for International Development

Report Waste, Fraud, and Abuse

[Online Complaint Form](#)