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## STATUS OF FUNDS

To fulfill SIGAR's legislative mandate, this section details the status of U.S. funds appropriated, obligated, and disbursed for reconstruction activities in Afghanistan. As of December 31, 2018, the United States had appropriated approximately \$132.30 billion for reconstruction and related activities in Afghanistan since FY 2002. This amount includes \$4.93 billion appropriated through the Department of Defense Appropriations Act, 2019, enacted into law on September 28, 2018, and providing funds for FY 2019. Total Afghanistan reconstruction funding has been allocated as follows:

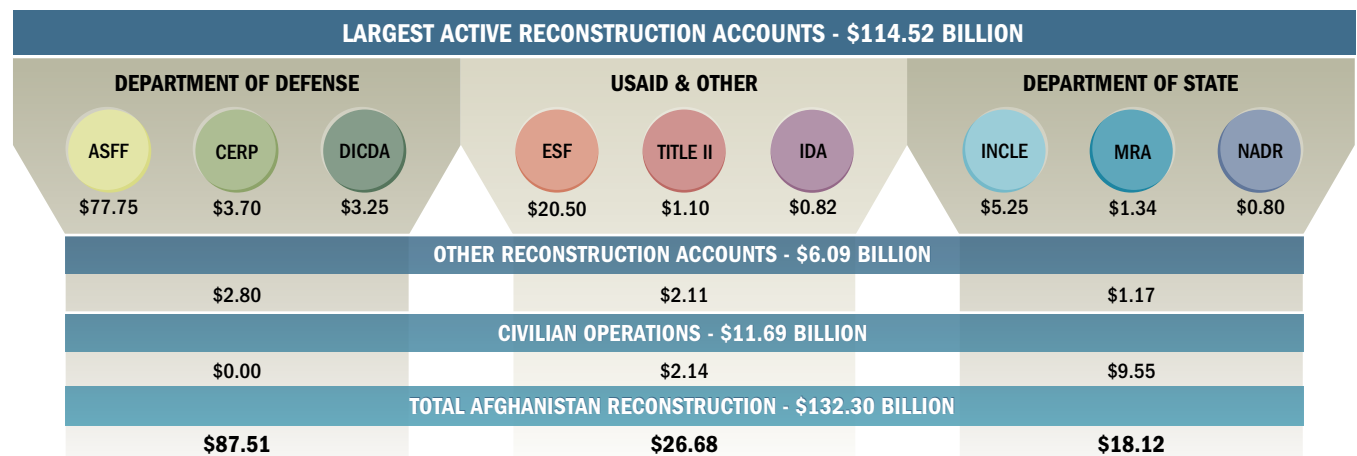
- \$83.14 billion for security (\$4.56 billion for counternarcotics initiatives)
- \$33.87 billion for governance and development (\$4.31 billion for counternarcotics initiatives)
- \$3.61 billion for humanitarian aid
- \$11.69 billion for civilian operations

Figure 3.1 shows the nine largest active U.S. funds that contribute to these efforts. SIGAR previously reported on seven major funds, but has updated its reporting to reflect current appropriations.

**ASFF:** Afghanistan Security Forces Fund  
**CERP:** Commander's Emergency Response Program  
**DICDA:** Drug Interdiction and Counter-Drug Activities  
**ESF:** Economic Support Fund  
**TITLE II:** Public Law No. 480 Title II  
**IDA:** International Disaster Assistance  
**INCLE:** International Narcotics Control and Law Enforcement  
**MRA:** Migration and Refugee Assistance  
**NADR:** Non-Proliferation, Antiterrorism, Demining and Related Programs

FIGURE 3.1

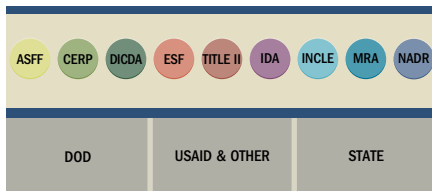
### U.S. FUNDS SUPPORTING AFGHANISTAN RECONSTRUCTION EFFORTS



Note: Numbers have been rounded.

Source: Details of accounts, including sources of data, are provided in Appendix B to this report.

# STATUS OF FUNDS



The amount provided to the nine largest active U.S. funds represents nearly 86.6% (over \$114.52 billion) of total reconstruction assistance in Afghanistan since FY 2002. Of this amount, nearly 89.7% (more than \$102.72 billion) has been obligated, and over 85.9% (nearly \$98.42 billion) has been disbursed. An estimated \$5.30 billion of the amount appropriated for these funds has expired and will therefore not be disbursed.

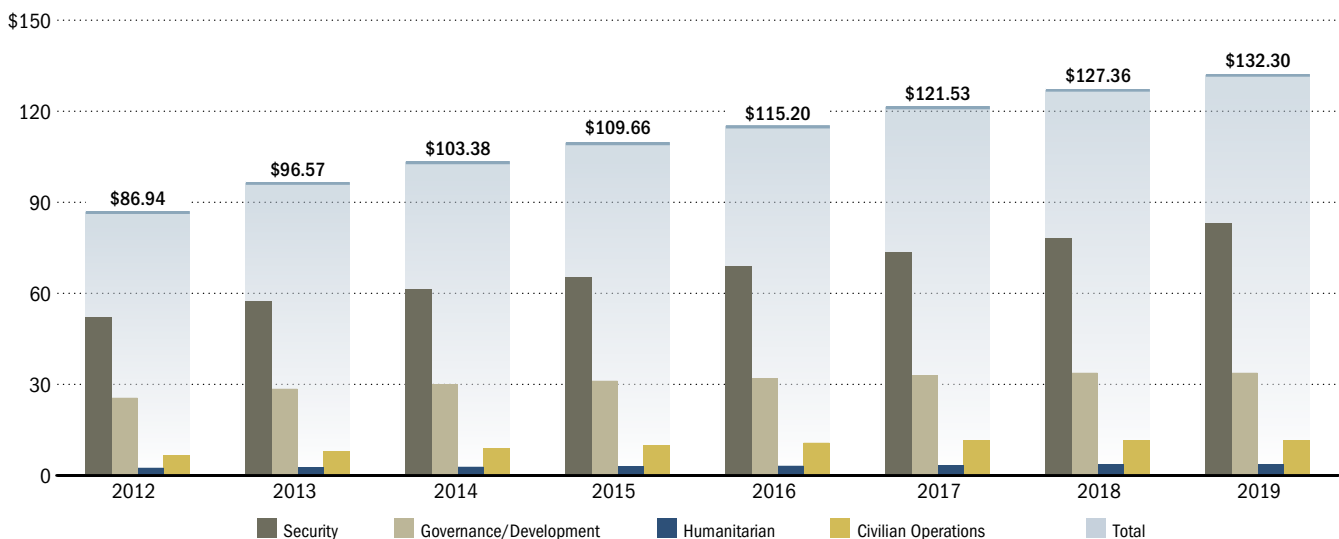
## U.S. RECONSTRUCTION FUNDING FOR AFGHANISTAN

As of December 31, 2018, cumulative appropriations for reconstruction and related activities in Afghanistan totaled approximately \$132.30 billion, as shown in Figure 3.2. This total can be divided into four major categories of reconstruction and related funding: security, governance and development, humanitarian, and oversight and operations. Approximately \$8.87 billion of these funds support counternarcotics initiatives which crosscut the security (\$4.56 billion) and governance and development (\$4.31 billion) categories. For complete information regarding U.S. appropriations, see Appendix B.

President Donald J. Trump signed the Department of Defense Appropriations Act, 2019, into law on September 28, providing appropriations for the Afghanistan Security Forces Fund (ASFF), the Commander's Emergency Response Program (CERP), and the Drug Interdiction and Counter-Drug Activities (DICDA) account for FY 2019. Additionally, the U.S. Congress and the State Department agreed on final allocations for the global foreign assistance accounts, principally the International Narcotics Control and Law Enforcement (INCLE) account and the Economic Support

FIGURE 3.2

CUMULATIVE APPROPRIATIONS BY FUNDING CATEGORY AS OF DECEMBER 31, 2018 (\$ BILLIONS)



Note: Numbers have been rounded.

Source: Details of accounts, including sources of data, are provided in Appendix B to this report.

# STATUS OF FUNDS

Fund (ESF), to specific countries including Afghanistan in the quarter ending September 30. The congressional appropriation for the Department of State, Foreign Operations, and Related Programs bill for FY 2019, covering the Department of State and USAID, had not been passed at press time. After the two continuing resolutions providing funds to these and other affected agencies expired on December 21, the government operated under a partial shutdown through January 25, 2019. Appropriations for FY 2019 are presented in Figure 3.3.

Since 2002, the United States has provided nearly \$14.56 billion in on-budget assistance to the government of Afghanistan. This includes about \$9.21 billion to Afghan government ministries and institutions, and about \$5.35 billion to three multinational trust funds—the World Bank’s Afghanistan Reconstruction Trust Fund (ARTF), the United Nations Development Programme’s Law and Order Trust Fund (LOTFA), and the Asian Development Bank’s Afghanistan Infrastructure Trust Fund (AITF). Table 3.1 shows U.S. on-budget assistance disbursed to the Afghan government and multilateral trust funds.

TABLE 3.1

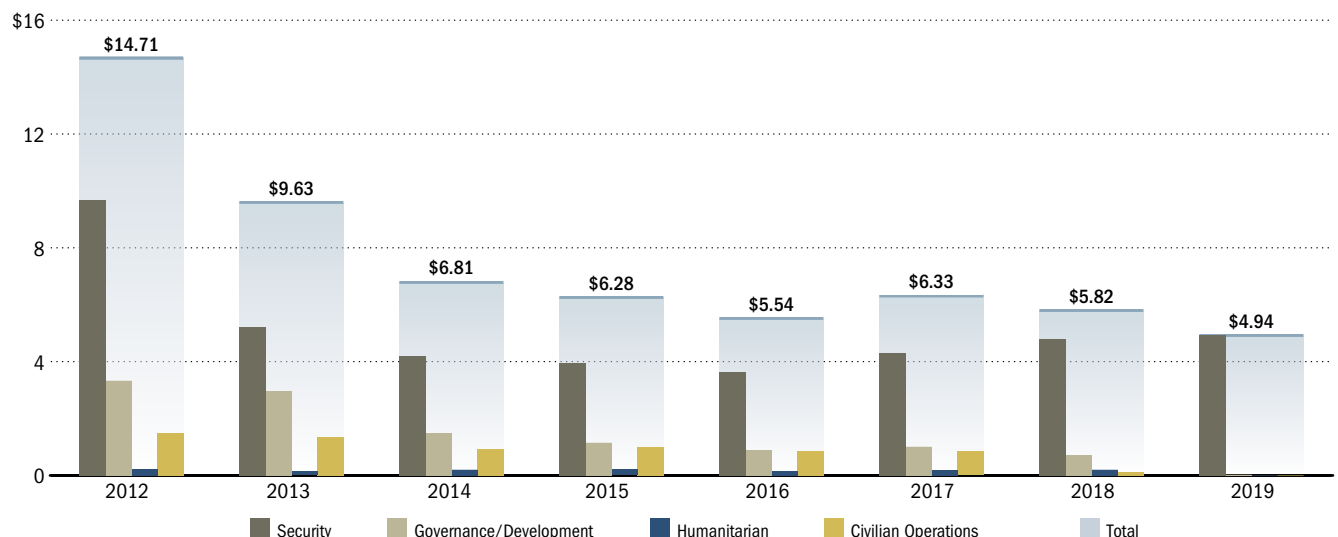
<b>U.S. ON-BUDGET ASSISTANCE TO AFGHANISTAN, SINCE 2002 (\$ MILLIONS)</b>	
<b>Government-to-Government</b>	
DOD	\$8,439
State	85
USAID	687
<b>Multilateral Trust Funds</b>	
LOTFA	\$1,669
ARTF	3,528
AITF	154

Note: Numbers have been rounded. Figures reflect amounts the United States has disbursed in on-budget assistance to Afghan government entities and multilateral trust funds.

Source: USAID, response to SIGAR data call, 1/14/2019; State, response to SIGAR data call, 10/18/2018; DOD, response to SIGAR data call, 1/8/2019 and 10/19/2018; World Bank, ARTF: Administrator’s Report on Financial Status as of November 21, 2018 (end of 11th month of FY 1397), accessed 1/21/2019; UNDP, LOTFA Receipts 2002–2018, 1/17/2019.

FIGURE 3.3

## APPROPRIATIONS BY FISCAL YEAR, AMOUNT, AND CATEGORY (\$ BILLIONS)



Note: Numbers have been rounded.

Source: Details of accounts, including sources of data, are provided in Appendix B to this report.

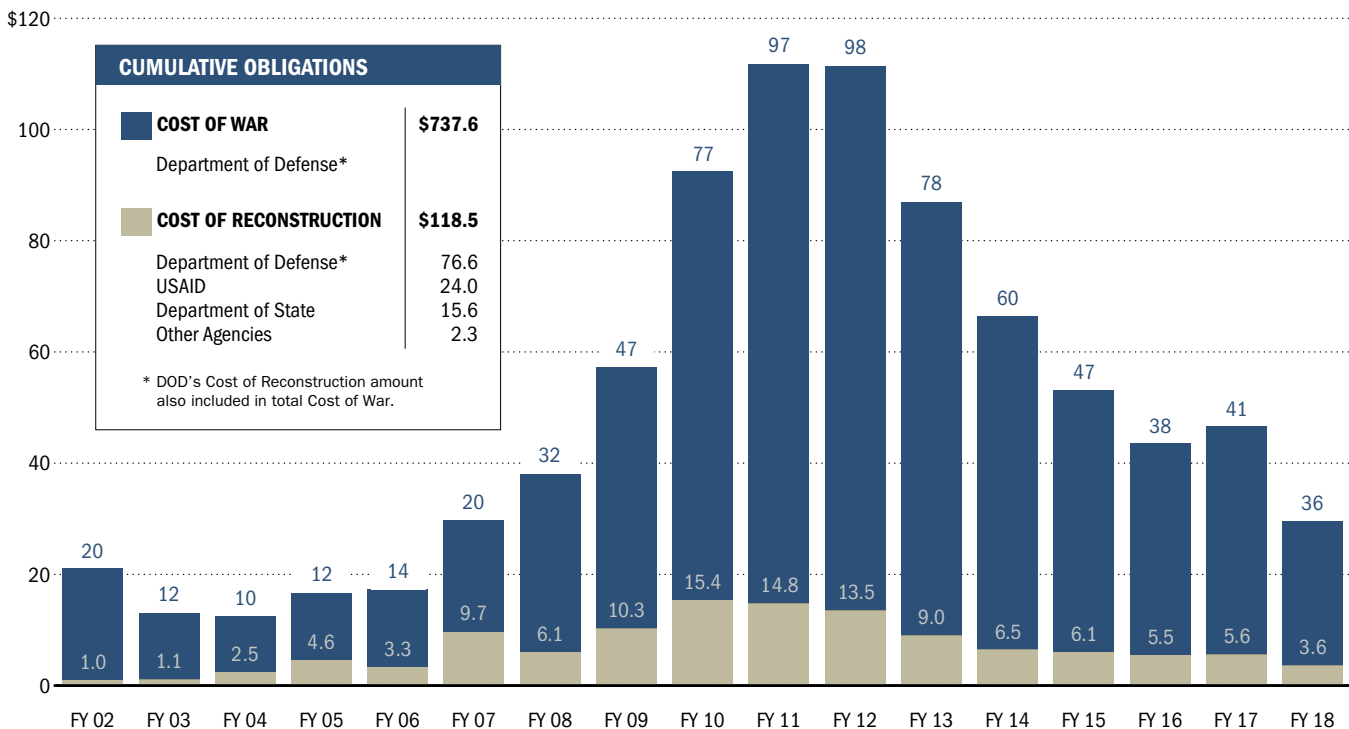
# STATUS OF FUNDS

## U.S. COST OF WAR AND RECONSTRUCTION IN AFGHANISTAN

Reconstruction costs for Afghanistan equal approximately 16% of all funds obligated by the Department of Defense (DOD) for Afghanistan since 2001. The DOD reported in its *Cost of War Report* as of September 30, 2018, that it had obligated \$737.6 billion for Operation Enduring Freedom and Operation Freedom's Sentinel in Afghanistan, including the cost of maintaining U.S. troops in Afghanistan.<sup>43</sup> The comparable figures for Afghanistan reconstruction, consisting of obligations (appropriated funds committed to particular programs or projects for disbursement) of the DOD, Department of State, USAID, and other agencies was \$118.5 billion at that date. The DOD contribution to the reconstruction of Afghanistan is contained in both the \$737.6 billion Cost of War and \$118.5 billion Cost of Reconstruction figures. Figure 3.4 presents the annual and cumulative costs for war and reconstruction in Afghanistan.

FIGURE 3.4

AFGHANISTAN COST OF WAR AND RECONSTRUCTION, ANNUAL AND CUMULATIVE OBLIGATIONS FY 2002 TO FY 2018 (\$ BILLIONS)



Note: Numbers have been rounded.

Source: DOD, *Cost of War Monthly Report*, total war-related obligations by year incurred, data as of September 30, 2018. SIGAR analysis of annual obligation of reconstruction accounts as presented in SIGAR, *Quarterly Report to the United States Congress*, 10/30/2018.

# STATUS OF FUNDS

## AFGHANISTAN RECONSTRUCTION FUNDING PIPELINE

Since 2002, Congress has appropriated nearly \$132.30 billion for reconstruction and related activities in Afghanistan. Of this amount, \$114.52 billion (86.6%) was appropriated to the nine largest active reconstruction accounts, as shown in Table 3.2.

As of December 31, 2018, approximately \$10.80 billion of the amount appropriated to the nine largest active reconstruction funds remained for possible disbursement, as shown in Figure 3.5. These funds will be used to train, equip, and sustain the ANDSF; complete on-going, large-scale infrastructure projects, such as those funded by the AIF and ESF; combat narcotics production and trafficking; and advance the rule of law, strengthen the justice sector, and promote human rights.

TABLE 3.2

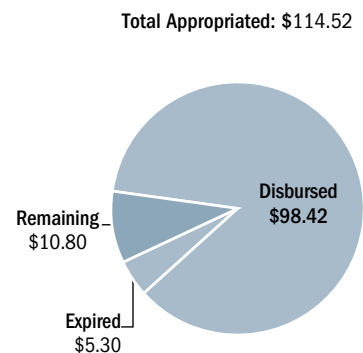
<b>CUMULATIVE AMOUNTS APPROPRIATED, OBLIGATED, AND DISBURSED FY 2002–2019 (\$ BILLIONS)</b>				
	<b>Appropriated</b>	<b>Obligated</b>	<b>Disbursed</b>	<b>Remaining</b>
Afghanistan Security Forces Fund (ASFF)	\$77.75	\$69.09	\$68.62	\$6.31
Economic Support Fund (ESF)	20.50	19.23	16.25	3.48
International Narcotics Control & Law Enforcement (INCLE)	5.25	4.95	4.25	0.86
Commander's Emergency Response Program (CERP)	3.70	2.29	2.28	0.01
Drug Interdiction and Counter-Drug Activities (DICDA)	3.25	3.25	3.25	0.00
Migration and Refugee Assistance (MRA)	1.34	1.33	1.31	0.02
Public Law 480 Title II Emergency (TITLE II)	1.10	1.10	1.10	0.00
International Disaster Assistance (IDA)	0.82	0.79	0.70	0.10
Non-Proliferation, Antiterrorism, Demining & Related (NADR)	0.80	0.69	0.67	0.03
<b>Total Nine Largest Accounts</b>	<b>114.52</b>	<b>\$102.72</b>	<b>\$98.42</b>	<b>\$10.80</b>
Other Reconstruction Funds	6.09			
Civilian Operations	11.69			
<b>Total</b>	<b>\$132.30</b>			

Note: Numbers have been rounded. Amount remaining reflects the total disbursement potential of the nine major reconstruction funds after deducting approximately \$5.3 billion that expired without being obligated. Obligated and disbursed DICDA funds reflect amounts transferred to the military services and defense agencies to be spent for Afghanistan. Figures reflect transfers, rescissions, and reprogramming activity to date.

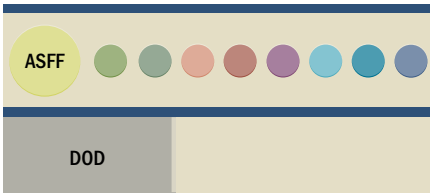
Source: SIGAR, analysis of appropriating legislation and quarterly obligation and disbursement data provided by DOD, State, and USAID, 1/24/2019.

FIGURE 3.5

STATUS OF APPROPRIATED FUNDS (\$ BILLIONS)



# STATUS OF FUNDS



## ASFF FUNDS TERMINOLOGY

**Appropriations:** Total monies available for commitments

**Obligations:** Commitments to pay monies

**Disbursements:** Monies that have been expended

## AFGHANISTAN SECURITY FORCES FUND

Congress created the Afghanistan Security Forces Fund (ASFF) to provide the ANDSF with equipment, supplies, services, training, and funding, as well as facility and infrastructure repair, renovation, and construction.<sup>44</sup> The primary organization responsible for building the ANDSF is the Combined Security Transition Command-Afghanistan (CSTC-A).<sup>45</sup> A Financial and Activity Plan must be approved by the Afghanistan Resources Oversight Council (AROC), concurred in the Department of State, and prior notification provided to the U.S. Congress before ASFF funds may be obligated.<sup>46</sup>

President Donald J. Trump signed into law the Department of Defense Appropriations Act, 2019, on September 28, providing an appropriation for the ASFF of \$4.92 billion for FY 2019, as shown in Figure 3.6. As of December 31, 2018, cumulative appropriations for ASFF reached \$77.75 billion, with \$69.09 billion in funding having been obligated, and \$68.62 billion having been disbursed, as shown in Figure 3.7.<sup>47</sup> DOD reported that cumulative obligations increased by more than \$0.46 billion during the quarter ending December 31, 2018, and cumulative disbursements increased by more than \$1.04 billion.<sup>48</sup>

FIGURE 3.6

**ASFF APPROPRIATED FUNDS BY FISCAL YEAR**  
(\$ BILLIONS)

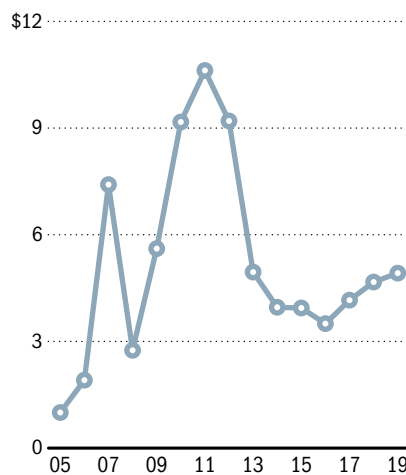
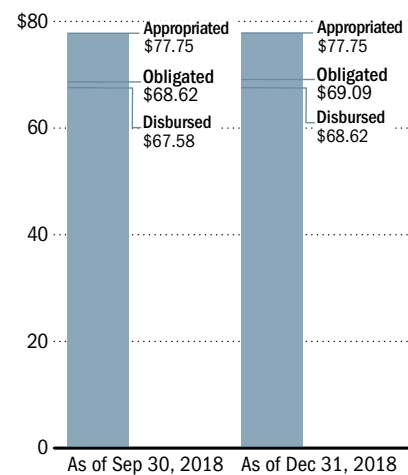


FIGURE 3.7

**ASFF FUNDS, CUMULATIVE COMPARISON**  
(\$ BILLIONS)



Note: Numbers have been rounded. Data reflects reprogramming actions and rescissions. DOD reprogrammed \$1 billion of FY 2011, \$1 billion of FY 2012, and \$178 million of FY 2013 out of the ASFF to fund other DOD requirements. DOD reprogrammed \$230 million into FY 2015 ASFF. Pub. L. No. 115-141 rescinded \$100 million from FY 2017. Pub. L. No. 115-31 rescinded \$150 million from FY 2016. Pub. L. No. 113-6 rescinded \$1 billion from FY 2012. Pub. L. No. 113-235 rescinded \$764.38 million from FY 2014. Pub. L. No. 114-113 rescinded \$400 million from FY 2015.

Source: DFAS, "AR(M) 1002 Appropriation Status by FY Program and Subaccounts December 2018," Revised 1/17/2018; DFAS, "AR(M) 1002 Appropriation Status by FY Program and Subaccounts September 2018," 10/18/2018; Pub. L. Nos. 115-141, 115-31, 114-113, 113-235, 113-76, and 113-6; OSD Comptroller, 16-22 PA: Omnibus 2016 Prior Approval Request, 6/30/2016.

# STATUS OF FUNDS

## ASFF Budget Activities

DOD budgeted and reported on ASFF by three Budget Activity Groups (BAGs) through September 30, 2018. These BAGs consisted of:

- Defense Forces (Afghan National Army, ANA)
- Interior Forces (Afghan National Police, ANP)
- Related Activities (primarily Detainee Operations)

Funds for each BAG are further allocated to four subactivity groups (SAGs): Sustainment, Infrastructure, Equipment and Transportation, and Training and Operations.<sup>49</sup> The AROC must approve the requirement and acquisition plan for any service requirements in excess of \$50 million annually and any nonstandard equipment requirement in excess of \$100 million.<sup>50</sup>

As of December 31, 2018, DOD had disbursed \$68.62 billion from ASFF. Of this amount, more than \$46.93 billion was disbursed for the ANA, and nearly \$21.00 billion was disbursed for the ANP. No disbursements were reported for the FY 2019/2020 appropriation, which will be distributed to a new set of BAGs with separate reporting for future periods.

As shown in Figure 3.8, the largest portion of the funds disbursed for the ANA—more than \$23.03 billion—supported ANA troop and equipment sustainment. Of the funds disbursed for the ANP, the largest portion—more than \$9.24 billion—also supported sustainment of ANP forces, as shown in Figure 3.9.<sup>51</sup>

**Budget Activity Groups:** categories within each appropriation or fund account that identify the purposes, projects, or types of activities financed by the appropriation or fund

**Subactivity Groups:** accounting groups that break down the command's disbursements into functional areas

Source: DOD, *Manual 7110.1-M Department of Defense Budget Guidance Manual*, accessed 9/28/2009; Department of the Navy, *Medical Facility Manager Handbook*, p. 5, accessed 10/2/2009.

FIGURE 3.8

**ASFF DISBURSEMENTS FOR THE ANA  
BY SUBACTIVITY GROUP,  
FY 2005–DECEMBER 31, 2018 (\$ BILLIONS)**

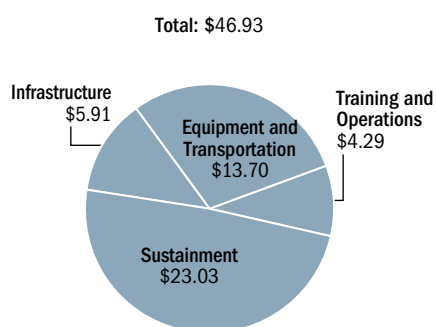
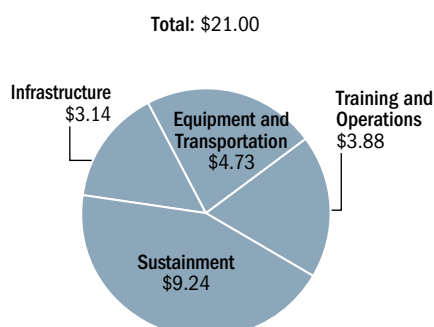


FIGURE 3.9

**ASFF DISBURSEMENTS FOR THE ANP  
BY SUBACTIVITY GROUP,  
FY 2005–DECEMBER 31, 2018 (\$ BILLIONS)**



Note: Numbers have been rounded.

Sources: DFAS, "AR(M) 1002 Appropriation Status by FY Program and Subaccounts December 2018," revised 1/17/2019.



# STATUS OF FUNDS

## New ASFF Budget Activity Groups for FY 2019

DOD revised its budgeting and reporting framework for ASFF beginning with its ASFF budget request for FY 2019, submitted to Congress in February 2018, and with its reporting beginning on October 1, 2018. The new framework restructures the Afghan National Army (ANA) and Afghan National Police (ANP) budget activity groups (BAGs) to better reflect the ANDSF force structure and new budget priorities. In FY 2018 and previous years, all costs associated with the Afghan Air Force (AAF) fell under the ANA BAG and costs for the Afghan Special Security Forces (ASSF) were split between the ANA and ANP BAGs.

Table 3.10 below presents the Revised FY 2019 Budget for the ANA, ANP, AAF, and ASSF by their separate new BAGs, revised by a Financial and Activity Plan (FAP) that restates the budget-request amounts to conform to the actual amount appropriated in September 2018 and to revise spending priorities. Table 3.11 on the opposite page compares the Revised FY 2018 Budget, as amended by FAPs to conform to the actual amount appropriated in March 2018 and revised spending priorities, with the Revised FY 2019 Budget and presented on a basis comparable to the former budget framework.<sup>52</sup>

## NATO ANA Trust Fund

The NATO ANA Trust Fund (NATF) has received contributions of over \$2.57 billion from 34 NATO members and other partners, including the United States, to support the ANDSF through ASFF and its own NATO Support and Procurement Agency (NSPA).<sup>53</sup> The NATF has contributed nearly \$1.50 billion to ASFF for specific projects funded by donor nations, and ASFF has returned nearly \$381.00 million of these funds following the cancellation or completion of these projects as of December 31, 2018.<sup>54</sup> The obligation and disbursement activity of NATF-contributed funds by ASFF is reported separately from the amounts reported in Figures 3.8 and 3.9.

TABLE 3.10

<b>ASFF REVISED BUDGET FOR FY 2019</b> <b>BASED ON FAP 19-1, OCTOBER 2018</b> <b>PRESENTED BY NEW BUDGET ACTIVITY GROUPS (\$ MILLIONS)</b>					
Budget Sub-Activity Group	Afghan National Army	Afghan National Police	Afghan Air Force	Afghan Special Security Forces	Total
Sustainment	\$1,275.0	\$497.6	\$893.2	\$476.9	<b>\$3,142.7</b>
Infrastructure	137.7	43.0	30.4	43.1	<b>254.2</b>
Equipment and Transportation	62.2	14.6	537.6	152.0	<b>766.4</b>
Training and Operations	165.1	171.2	267.2	153.4	<b>756.9</b>
<b>Total</b>	<b>\$1,640.0</b>	<b>\$726.3</b>	<b>\$1,728.3</b>	<b>\$825.5</b>	<b>\$4,920.0</b>

Note: Numbers have been rounded.

Source: Fiscal Year 2019 Afghanistan Security Forces Fund (ASFF) Financial and Activity Plan dated October 22, 2018 (FAP 19-1), provided by the Department of Defense to the U.S. Congress; DOD, response to SIGAR data call, 12/17/2018, 1/22/2019, and 1/23/2019.

# STATUS OF FUNDS

TABLE 3.11

<b>ASFF REVISED BUDGETS FOR FY 2018 AND FY 2019                      BASED ON FAP 18-4, FAP 18-5, AND FAP 19-1, OCTOBER 2018                      PRESENTED BY FORMER BUDGET ACTIVITY GROUPS (\$ MILLIONS)</b>		
	Revised FY 2018 Budget	Revised Pro Forma <sup>1</sup> FY 2019 Budget
<b>Total U.S.-Funded Portion of ASFF</b>	<b>\$4,666.8</b>	<b>\$4,920.0</b>
<b>Afghan National Army, Total</b>	<b>3,809.2</b>	<b>4,070.8</b>
Sustainment, Total	2,673.1	2,569.6
Aircraft Sustainment	859.3	835.2
Salaries and Incentive Pay	648.9	735.9
Ammunition and Ordnance	197.9	256.5
Petroleum, Oil, and Lubricants	200.9	154.9
Communications and Intelligence <sup>2</sup>	122.3	147.8
Vehicle Sustainment <sup>3</sup>	157.0	85.3
All Other	486.8	354.0
Infrastructure, Total	110.7	206.1
Equipment and Transportation, Total	619.7	710.6
Rotary Wing Aircraft	401.1	433.6
All Other	218.6	277.0
Training and Operations, Total	405.8	584.5
Air Force Training	241.0	263.3
Other Training	151.5	282.6
All Other <sup>4</sup>	13.3	38.6
<b>Afghan National Police, Total</b>	<b>857.6</b>	<b>849.2</b>
Sustainment, Total	593.7	573.1
Petroleum, Oil, and Lubricants	66.8	105.5
Facilities SRM and O&M	93.9	78.3
Vehicles-National Maintenance Strategy	142.8	72.2
Communications and Intelligence <sup>2</sup>	80.2	65.7
Afghan Local Police Salaries	59.8	42.2
All Other	150.2	209.2
Infrastructure, Total	11.2	48.1
Equipment and Transportation, Total	133.6	55.7
Training & Operations, Total	119.0	172.3

Note: Numbers have been rounded.

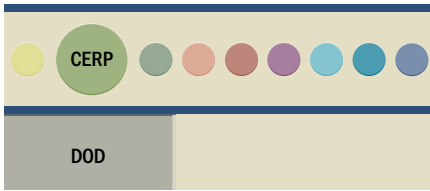
<sup>1</sup> The revised FY 2019 budget presents the Afghan Air Force (AAF) and Afghan Special Security Forces (ASSF), the newly created Budget Activity Groups (BAGs), as if combined with the Afghan National Army (ANA) and Afghan National Police (ANP) on a comparable basis to the FY 2018 budget.

<sup>2</sup> Consists of Aerostats and Tower-Based ISR, Integrated Radio Architecture, AABIS, and Kabul Surveillance, as applicable.

<sup>3</sup> Consists of Vehicle Maintenance/National Maintenance Strategy and Vehicle Maintenance Repair Parts.

<sup>4</sup> Consists of the line items Other Requirements for FY 2018 and Operations Support for FY 2019.

Source: The Revised FY 2018 Budget is based on BAG, SAG, and budget line items as presented in the FY 2018 ASFF Financial and Activity Plan dated July 10, 2018 (FAP 18-4) and the FY 2018 ASFF Financial and Activity Plan dated October 22, 2018 (FAP-18-5), as submitted by the DOD to the U.S. Congress. The Revised FY 2019 Budget is based on comparable BAG, SAG, and budget line items as presented in the Justification for FY 2019 Overseas Contingency Operations (OCO), Afghanistan Security Forces Fund (ASFF), Department of Defense Budget, February 2018, as revised by the FY 2019 ASFF Financial and Activity Plan dated October 22, 2018 (FAP 19-1), as submitted by DOD to the U.S. Congress. DOD, response to SIGAR data call, 12/17/2018, 1/22/2019, and 1/23/2019.



## CERP FUNDS TERMINOLOGY

**Appropriations:** Total monies available for commitments

**Obligations:** Commitments to pay monies

**Disbursements:** Monies that have been expended

## COMMANDER'S EMERGENCY RESPONSE PROGRAM

The Commander's Emergency Response Program (CERP) enables U.S. commanders in Afghanistan to respond to urgent humanitarian relief and reconstruction requirements in their areas of responsibility by supporting programs that will immediately assist the local population. Funding under this program is intended for small projects estimated to cost less than \$500,000 each.<sup>55</sup> CERP-funded projects may not exceed \$2 million each.<sup>56</sup>

The Consolidated Appropriations Act, 2018, appropriated \$5.0 million for CERP for FY 2018; the Department of Defense Appropriations Act, 2019, doubled the appropriation to \$10.0 million for FY 2019, increasing total cumulative funding to more than \$3.70 billion. Of this amount, DOD reported that nearly \$2.29 billion had been obligated, of which more than \$2.28 billion had been disbursed as of December 31, 2018.<sup>57</sup> Figure 3.12 shows CERP appropriations by fiscal year. Figure 3.13 provides a cumulative comparison of amounts appropriated, obligated, and disbursed for CERP projects.

FIGURE 3.12

**CERP APPROPRIATIONS BY FISCAL YEAR**  
(\$ MILLIONS)

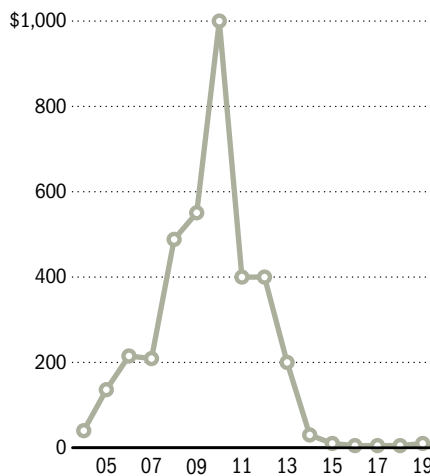
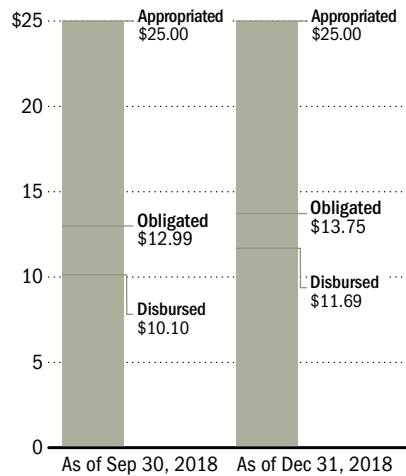


FIGURE 3.13

**CERP FUNDING ACTIVITY, FY 2016–2019**  
(\$ MILLIONS)



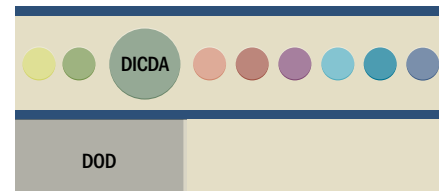
Note: Numbers have been rounded. Data may include interagency transfers. Analysis includes data from a draft DOD financial report because the final version had not been completed when this report went to press.

Source: DOD, response to SIGAR data call, 1/15/2019 and 10/15/2018; OMB, response to SIGAR data call, 1/4/2013; Pub. L. Nos. 115-141, 115-31, 114-113, 113-235, 113-76, 113-6, 112-74, 112-10.

## DRUG INTERDICTION AND COUNTER-DRUG ACTIVITIES

The Drug Interdiction and Counter-Drug Activities, Defense appropriation funds efforts that stabilize Afghanistan by combating the drug trade and related activities. DOD Counterdrug (CD) allocates this funding to support the Counternarcotics Police of Afghanistan units (mentored by the DEA and U.S. Army Special Forces) who investigate high-value targets and conduct drug-interdiction operations. Funding is also provided to the Afghanistan Special Mission Wing for their rotary- and fixed-wing aircraft, which provide air mobility to conduct intelligence, surveillance, and reconnaissance operations aimed at counterdrug and counter-terrorism operations in country.<sup>58</sup>

DOD funds are appropriated by Congress to a single budget line for all military services. DOD reprograms the funds from the Counterdrug Central Transfer Account (CTA) to the military services and defense agencies, which track obligations of the transferred funds. DOD reported DOD CD accounts for Afghanistan as a single figure for each fiscal year. DOD reported that the DICDA appropriation was nearly \$118.01 million for Afghanistan for FY 2018, bringing cumulative funding for DICDA to more than \$3.25 billion since FY 2004.<sup>59</sup> Figure 3.14 shows DICDA appropriations by fiscal year. Figure 3.15 provides a cumulative comparison of amounts appropriated and transferred from the DOD CD CTA.<sup>60</sup>



### DICDA FUNDS TERMINOLOGY

**Appropriations:** Total monies available for commitments

**Obligations:** Commitments to pay monies

**Disbursements:** Monies that have been expended

FIGURE 3.14

**DICDA APPROPRIATIONS BY FISCAL YEAR**  
(\$ MILLIONS)

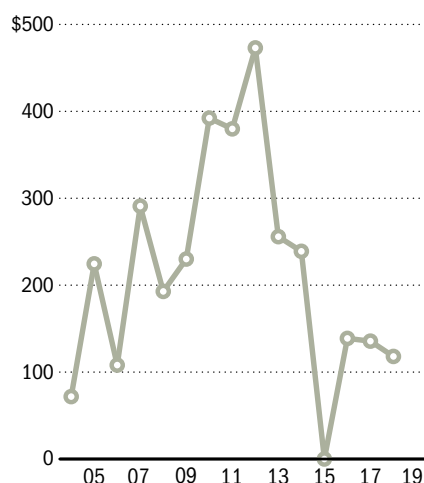
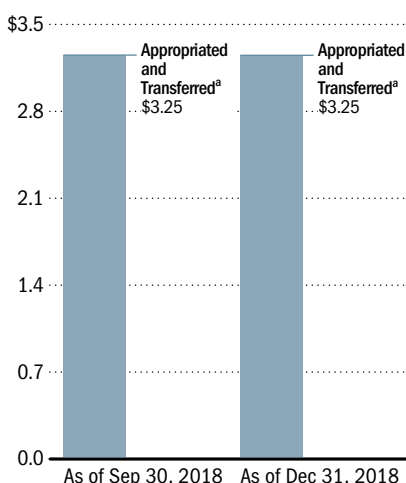


FIGURE 3.15

**DICDA FUNDS, CUMULATIVE COMPARISON**  
(\$ BILLIONS)

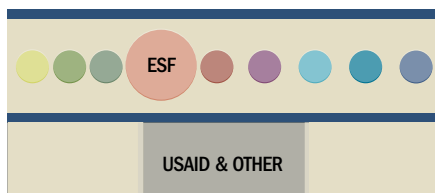


Note: Numbers have been rounded. DOD reprogrammed \$125.13 million out of FY 2015 DICDA due to several requirements for the Afghanistan Special Mission Wing being funded from the ASFF instead of DICDA.

<sup>a</sup> DOD reprograms all DICDA funds to the military services and defense agencies for obligation and disbursement.

Source: DOD, response to SIGAR data call, 1/17/2019 and 10/8/2018; OSD Comptroller, 15-23 PA: Omnibus 2015 Prior Approval Request, 6/30/2015, p. 42.

# STATUS OF FUNDS



## ESF FUNDS TERMINOLOGY

**Appropriations:** Total monies available for commitments

**Obligations:** Commitments to pay monies

**Disbursements:** Monies that have been expended

## 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, and security needs. ESF programs support counterterrorism; bolster national economies; and assist in the development of effective, accessible, independent legal systems for a more transparent and accountable government.<sup>61</sup>

The ESF was allocated \$500.00 million for Afghanistan for FY 2018 through the Section 653(a) consultation process between Congress and the Department of State concluding in the quarter ending September 30, 2018. Cumulative funding for the ESF reached nearly \$20.50 billion, of which nearly \$19.23 billion had been obligated and nearly \$16.25 billion had been disbursed at December 31, 2018.<sup>62</sup> Figure 3.16 shows ESF appropriations by fiscal year, and Figure 3.17 shows cumulative appropriations at September 30 and December 31, 2018.

FIGURE 3.16

**ESF APPROPRIATIONS BY FISCAL YEAR**  
(\$ BILLIONS)

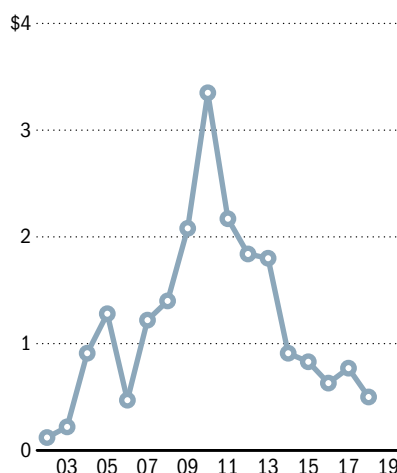
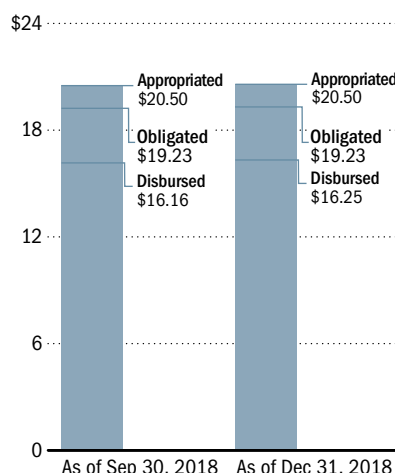


FIGURE 3.17

**ESF FUNDS, CUMULATIVE COMPARISON**  
(\$ BILLIONS)



Note: Numbers have been rounded. Data reflects the following transfers from AIF to the ESF: \$101 million for FY 2011, \$179.5 million for FY 2013, and \$55 million for FY 2014. FY 2016 ESF for Afghanistan was reduced by \$179 million and put toward the U.S. commitment to the Green Climate Fund.

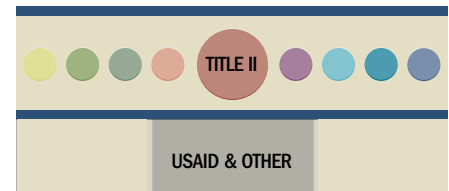
Source: USAID, response to SIGAR data call, 1/17/2019, 1/14/2019, and 10/15/2018; State, response to SIGAR data call, 10/11/2017, 5/4/2016, 10/20/2015, 4/15/2015, and 4/15/2014.

## FOOD FOR PEACE TITLE II AND IDA PROGRAMS

USAID's Office of Food for Peace administers Public Law 480 Title II and International Disaster Assistance (IDA) account resources that are requested and appropriated on a contingency basis to meet humanitarian needs worldwide, with a focus on emergency food and nutrition assistance. Food for Peace Title II resources are authorized by the Food for Peace Act and appropriated under the Agriculture appropriations bill, while IDA resources are authorized by the Foreign Assistance Act and Global Food Security Act and appropriated under the State, Foreign Operations, and Related Programs appropriation.<sup>63</sup>

The Office of Food for Peace obligates funding for emergency food-assistance projects when there is an identified need and local authorities do not have the capacity to respond. More than three decades of war, population displacement and returns, civil unrest, insurgent activity, and recurring natural disasters have contributed to chronic humanitarian need in Afghanistan.<sup>64</sup>

USAID obligated nearly \$74.00 million through IDA funds (\$69.78 million) and Title II Emergency funds (\$4.22 million) to provide vulnerable, food-insecure households with emergency food and nutrition assistance in FY 2018.<sup>65</sup> Figure 3.18 shows annual appropriations of Title II funds, and Figure 3.19 indicates that approximately \$1.10 billion in Title II funds have been appropriated and transferred to Afghanistan programs from 2002 through December 31, 2018.<sup>66</sup>



### FOOD FOR PEACE TITLE II AND IDA PROGRAMS

**Appropriations:** Total monies available for commitments

**Obligations:** Commitments to pay monies

**Disbursements:** Monies that have been expended

FIGURE 3.18

**TITLE II APPROPRIATIONS BY FISCAL YEAR**  
(\$ MILLIONS)

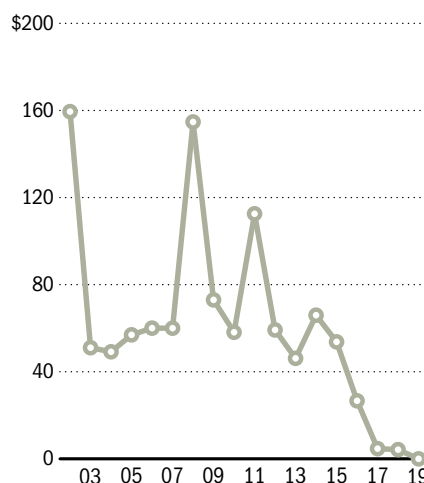
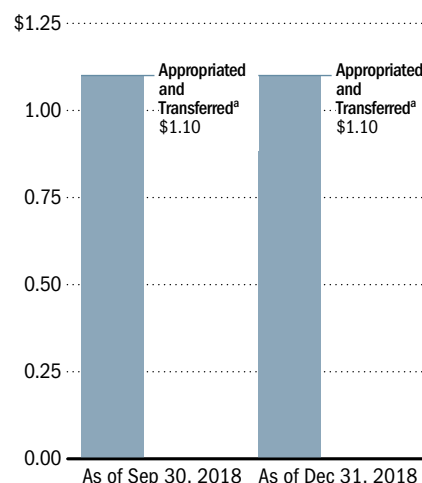


FIGURE 3.19

**TITLE II FUNDS, CUMULATIVE COMPARISON**  
(\$ BILLIONS)

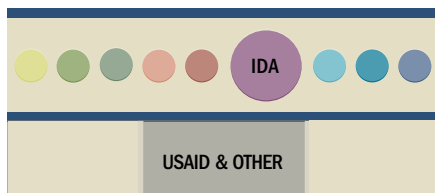


Note: Numbers have been rounded. No FY 2019 appropriations have yet occurred.

<sup>a</sup> Title II Emergency account resources are requested and appropriated on a contingency basis to meet unmet humanitarian needs.

Source: USAID, response to SIGAR data call, 1/22/2019 and 10/19/2018.

# STATUS OF FUNDS



## IDA FUNDS TERMINOLOGY

**Appropriations:** Total monies available for commitments

**Obligations:** Commitments to pay monies

**Disbursements:** Monies that have been expended

## FOREIGN DISASTER ASSISTANCE IDA PROGRAMS

USAID's Office of U.S. Foreign Disaster Assistance (OFDA) teams with the Office of Food for Peace (FFP) to administer International Disaster Assistance (IDA) funds.<sup>67</sup> OFDA is responsible for leading and coordinating the U.S. government response to disasters overseas. Its major programs include Relief Commodities & Logistics Support, Shelter & Settlements, Humanitarian Coordination & Information Management, Health, Protection, and WASH (water, sanitation, and hygiene). OFDA works closely with international partners such as the UN Children's Fund (UNICEF), the UN World Health Organization (WHO), and others to deliver goods and services to assist conflict- and disaster-affected populations in Afghanistan.<sup>68</sup>

USAID reported that \$824.43 million in IDA funds had been allocated to Afghanistan from 2002 through December 31, 2018. Separately, FFP reported that IDA has funded Food for Peace programs in Afghanistan totaling \$218.16 million over this period, indicating that OFDA has allocated \$606.27 million to its Afghanistan programs. Figure 3.20 presents annual appropriations of IDA funds to Afghanistan. Figure 3.21 presents cumulative appropriations, obligations, and disbursements.<sup>69</sup>

FIGURE 3.20

**IDA APPROPRIATIONS BY FISCAL YEAR**  
(\$ MILLIONS)

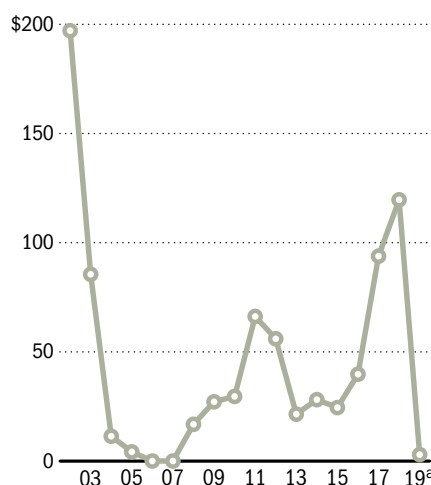
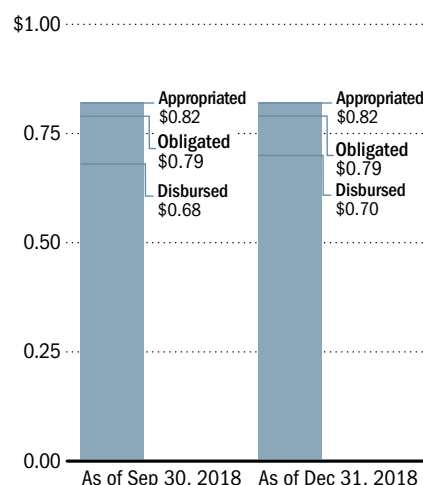


FIGURE 3.21

**IDA FUNDS, CUMULATIVE COMPARISON**  
(\$ BILLIONS)



Note: Numbers have been rounded. Data may include interagency transfers.

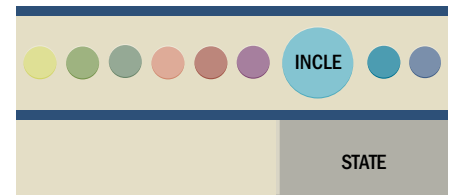
<sup>a</sup> FY 2019 figure reflects amount made available for obligation under continuing resolutions.

Source: USAID, response to SIGAR data call, 1/14/2019 and 10/15/2018.

## INTERNATIONAL NARCOTICS CONTROL AND LAW ENFORCEMENT

The U.S. Bureau of International Narcotics and Law Enforcement Affairs (INL) manages the International Narcotics Control and Law Enforcement (INCLE) account which funds projects and programs for advancing the rule of law and combating narcotics production and trafficking. INCLE supports several INL program groups, including police, counternarcotics, and rule of law and justice.<sup>70</sup>

The INCLE account was allocated \$160.00 million for Afghanistan for FY 2018 through the Section 653(a) consultation process between Congress and the Department of State concluding in the quarter ending September 30, 2018. This allocation, taken together with modest spending under continuing resolutions in the first quarter of FY 2019, brings cumulative funding to more than \$5.25 billion, of which nearly \$4.95 billion has been obligated and nearly \$4.25 billion has been disbursed as of December 31, 2018. Figure 3.22 shows INCLE appropriations by fiscal year, and Figure 3.23 shows cumulative appropriations, obligations, and disbursements at September 30 and December 31, 2018.<sup>71</sup>



### INL FUNDS TERMINOLOGY

**Appropriations:** Total monies available for commitments

**Obligations:** Commitments to pay monies

**Disbursements:** Monies that have been expended

FIGURE 3.22

**INCLE APPROPRIATIONS BY FISCAL YEAR**  
(\$ MILLIONS)

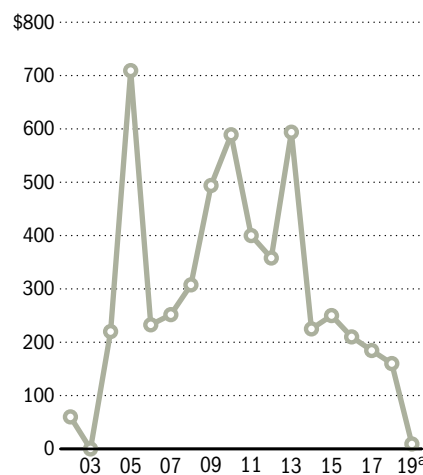
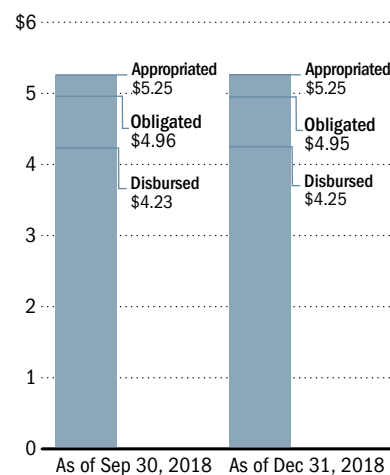


FIGURE 3.23

**INCLE FUNDS, CUMULATIVE COMPARISON**  
(\$ BILLIONS)



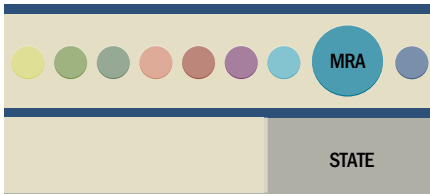
Note: Numbers have been rounded. Data may include interagency transfers.

<sup>a</sup> FY 2019 figure reflects amount made available for obligation under continuing resolutions.

Source: State, response to SIGAR data call, 1/16/2019, 10/19/2018, and 10/10/2017.



# STATUS OF FUNDS



## MRA FUNDS TERMINOLOGY

**Appropriations:** Total monies available for commitments

**Obligations:** Commitments to pay monies

**Disbursements:** Monies that have been expended

## 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), the International Committee of the Red Cross (ICRC), and various nongovernmental organizations (NGOs) in Afghanistan.<sup>72</sup>

The MRA allocation for Afghanistan was \$76.25 million in FY 2018, which was followed by modest allocations under continuing resolutions in the first quarter of FY 2019. Cumulative appropriations since 2002 totaled nearly \$1.34 billion as of December 31, 2018, with cumulative obligations and disbursements reaching \$1.33 billion and \$1.31 billion, respectively, on that date. Figure 3.24 shows MRA appropriations by fiscal year, and Figure 3.25 shows appropriations, obligations, and disbursements at September 30 and December 31, 2018.<sup>73</sup>

FIGURE 3.24

**MRA APPROPRIATIONS BY FISCAL YEAR**  
(\$ MILLIONS)

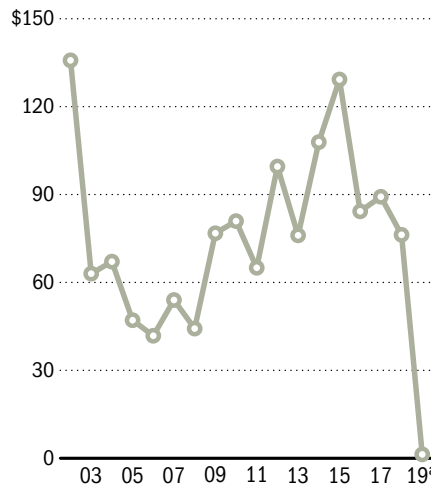
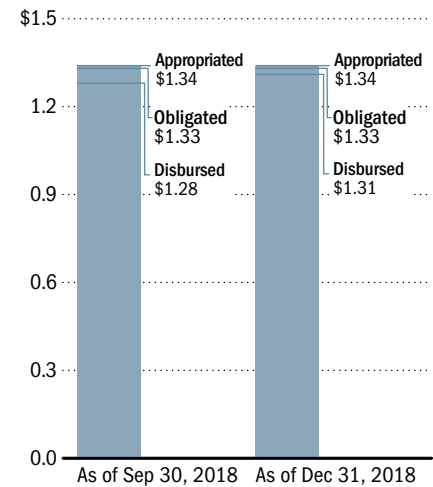


FIGURE 3.25

**MRA FUNDS, CUMULATIVE COMPARISON**  
(\$ BILLIONS)



Note: Numbers have been rounded. Data may include interagency transfers.

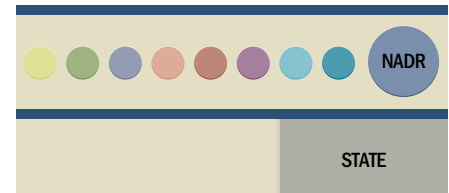
<sup>a</sup> FY 2019 figure reflects \$1.3 million obligated under continuing resolutions.

Source: State, response to SIGAR data call, 1/17/2019 and 10/24/2018.

## NON-PROLIFERATION, ANTITERRORISM, DEMINING, AND RELATED PROGRAMS

The Non-Proliferation, Antiterrorism, Demining, and Related Programs (NADR) account plays a critical role in improving the Afghan government's capacity to address terrorist threats, protect its borders, and remove dangerous explosive remnants of war.<sup>74</sup> The majority of NADR funding for Afghanistan is funneled through two sub-accounts, Antiterrorist Assistance (ATA) and Conventional Weapons Destruction (CWD), with additional funds going to Export Control and Related Border Security (EXBS) and Counterterrorism Financing (CTF).<sup>75</sup>

The Department of State and the U.S. Congress agree on the country-by-country allocation of annual appropriations for the foreign assistance accounts, including NADR, through the 653(a) allocation process. The Office of Foreign Assistance Resources makes allocated funding available to relevant bureaus and offices that obligate and disburse these funds.<sup>76</sup> Figure 3.26 shows the allocation to Afghanistan was \$36.60 million in FY 2018, bringing the total amount of funds appropriated and transferred to \$804.54 million as of December 31, 2018 (Figure 3.27).<sup>77</sup>



### NADR FUNDS TERMINOLOGY

**Appropriations:** Total monies available for commitments

**Obligations:** Commitments to pay monies

**Disbursements:** Monies that have been expended

FIGURE 3.26

**NADR APPROPRIATIONS BY FISCAL YEAR**  
(\$ MILLIONS)

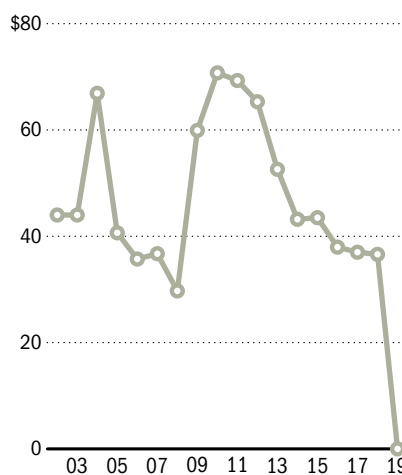
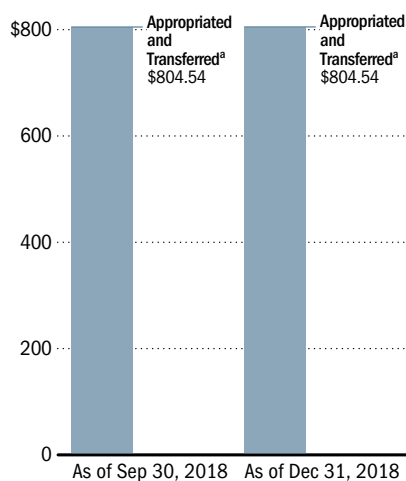


FIGURE 3.27

**NADR FUNDS, CUMULATIVE COMPARISON**  
(\$ BILLIONS)



Note: Numbers have been rounded.

<sup>a</sup> State and Congress agree on the country-by-country allocation of annual appropriations for the foreign assistance accounts, including NADR, through the Section 653(a) process. The Office of Foreign Assistance Resources makes allocated funding available to relevant bureaus at State that obligate and disburse these funds.

Source: State, response to SIGAR data call, 10/5/2018 and 10/10/2017.

# STATUS OF FUNDS

## INTERNATIONAL RECONSTRUCTION FUNDING FOR AFGHANISTAN

The international community provides significant funding to support Afghanistan relief and reconstruction efforts. Most of the international funding is administered through trust funds. The three main trust funds are the World Bank-managed Afghanistan Reconstruction Trust Fund (ARTF), the United Nations Development Programme (UNDP)-managed Law and Order Trust Fund for Afghanistan (LOTFA), and the NATO-managed Afghan National Army (ANA) Trust Fund (NATO ANA Trust Fund or NATF).

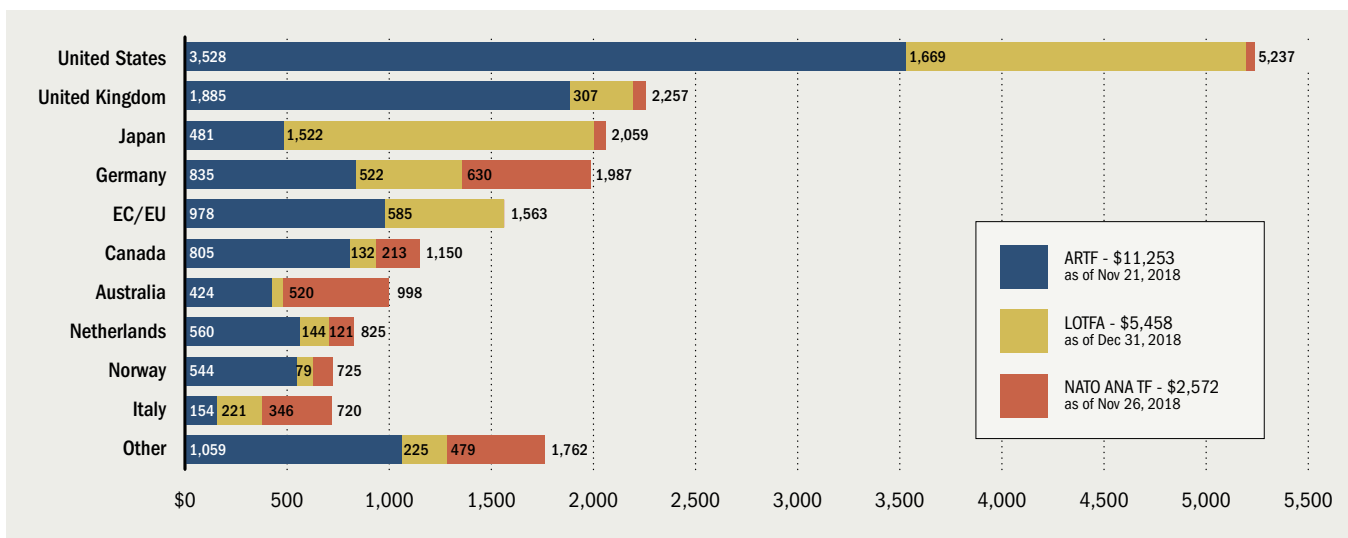
### Contributions to the Afghanistan Reconstruction Trust Fund

The largest share of international contributions to the Afghan government's operational and development budgets comes through the ARTF. From 2002 to November 21, 2018, the World Bank reported 34 donors had paid in more than \$11.25 billion.<sup>78</sup> Figure 3.28 shows the five largest donors over this period as the United States, the UK, the European Union, Germany, and Canada. Figure 3.29 shows these five countries as the largest donors on a paid-in and pledged basis in Afghan FY 1397 (December 22, 2017–December 21, 2018). The ARTF's targeted contributions of \$1.09 billion for FY 1397, if achieved, would be the largest received in its 17-year history.

Contributions to the ARTF fall into two channels—the Recurrent Cost (RC) Window and the Investment Window.<sup>79</sup> As of November 21, 2018,

FIGURE 3.28

CUMULATIVE CONTRIBUTIONS TO ARTF, LOTFA, AND NATO ANA TRUST FUND BY TEN LARGEST DONORS (\$ MILLIONS)



Note: Does not include the Asian Development Bank's Afghanistan Infrastructure Trust Fund (AITF), whose partners, the NATO ANA Trust Fund, Germany, Japan, the United Kingdom, and the United States, have committed \$841 million as of June 2018.

Source: World Bank, ARTF: Administrator's Report on Financial Status as of November 21, 2018 (end of 11th month of FY 1397); UNDP, LOTFA Receipts 2002–2018, Updated January 17, 2019, in response to SIGAR data call 1/18/2019; NATO, Afghan National Army (ANA) Trust Fund, Media Backgrounder, Status of Contributions Made as of November 26, 2018; Asian Development Bank, "Afghanistan Infrastructure Trust Fund 2018 Fact Sheet."

# STATUS OF FUNDS

according to the World Bank, nearly \$5.05 billion of ARTF funds had been disbursed to the Afghan government through the RC Window to assist with recurrent costs such as civil servants' salaries.<sup>80</sup> To ensure that the RC Window receives adequate funding, donors to the ARTF may not "preference" (earmark) more than half of their annual contributions.<sup>81</sup>

The Investment Window supports development programs. As of November 21, 2018, according to the World Bank, over \$5.40 billion had been committed through the Investment Window, and more than \$4.43 billion had been disbursed. The Bank reported 42 active projects with a combined commitment value of more than \$4.06 billion, of which nearly \$3.10 billion had been disbursed.<sup>82</sup>

## Contributions to the Law and Order Trust Fund for Afghanistan

The UNDP administers the LOTFA to pay ANP salaries and build the capacity of the Ministry of Interior (MOI).<sup>83</sup> Donors have paid in more than \$5.46 billion from 2002 through December 31, 2018. Figure 3.28 shows the two largest donors have been the United States and Japan. Figure 3.30 shows the largest donors to the LOTFA in 2018. Annual contributions have been halved since 2016, from nearly \$565.02 million to nearly \$263.58 million in 2018, the lowest level of support since 2008. The United States contributed \$114.40 million in 2016, but only \$1.04 million in 2018.<sup>84</sup>

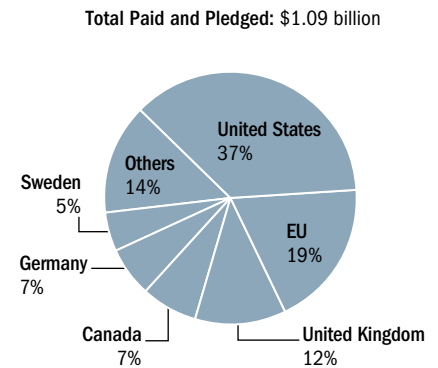
On July 1, 2015, UNDP divided LOTFA support into two projects: the Support to Payroll Management (SPM) project and the MOI and Police Development (MPD) project. The SPM project aims to develop the capacity of the Afghan government to independently manage all nonfiduciary aspects of its pay budget for the ANP and Central Prisons Directorate (CPD) staff. Almost 99% of SPM project funding goes toward ANP and CPD staff remuneration. The MPD project focuses on institutional development of the MOI and police professionalization of the ANP. On November 25, 2018, the LOTFA Steering Committee, composed of Afghan ministries, international donors, and the UNDP, approved restructuring the fund and changing its scope of operations.<sup>85</sup>

## Contributions to the NATO ANA Trust Fund

The NATO ANA Trust Fund supports the Afghan National Army and other elements of the Afghan National Defense and Security Forces through procurement by the Afghanistan Security Forces Fund (ASFF) and the NATO Support and Procurement Agency (NSPA).<sup>86</sup> The Fund has received contributions from 34 NATO members and other coalition partners totaling more than \$2.57 billion through November 26, 2018.<sup>87</sup> Figure 3.28 shows Germany, Australia, Italy, and Canada as the four largest contributors to the fund. The United States made its first contribution in 2018 to support an existing procurement contract.

FIGURE 3.29

ARTF CONTRIBUTIONS BY DONOR, FY 1397 (PERCENT)

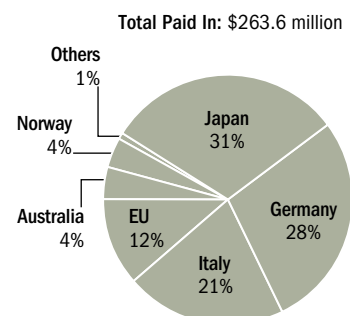


Note: Percentages may not add to 100% due to rounding. "Others" includes 13 donors. Donors had paid-in \$897.62 million and pledged \$189.0 million for their FY 1397 contributions as of the report date.

Source: World Bank, ARTF: Administrator's Report on Financial Status as of November 21, 2018 (end of 11th month of FY 1397).

FIGURE 3.30

LOTFA CONTRIBUTIONS BY DONOR, CALENDAR YEAR 2018 (PERCENT)



Note: Numbers have been rounded. "All Others" includes the United States and four other countries. Since 2002, 32 donors have paid in a total of \$5.46 billion.

Source: UNDP, LOTFA Receipts 2002–2018, updated January 17, 2019, in response to SIGAR data call, 1/18/2019.