3 RECONSTRUCTION UPDATE

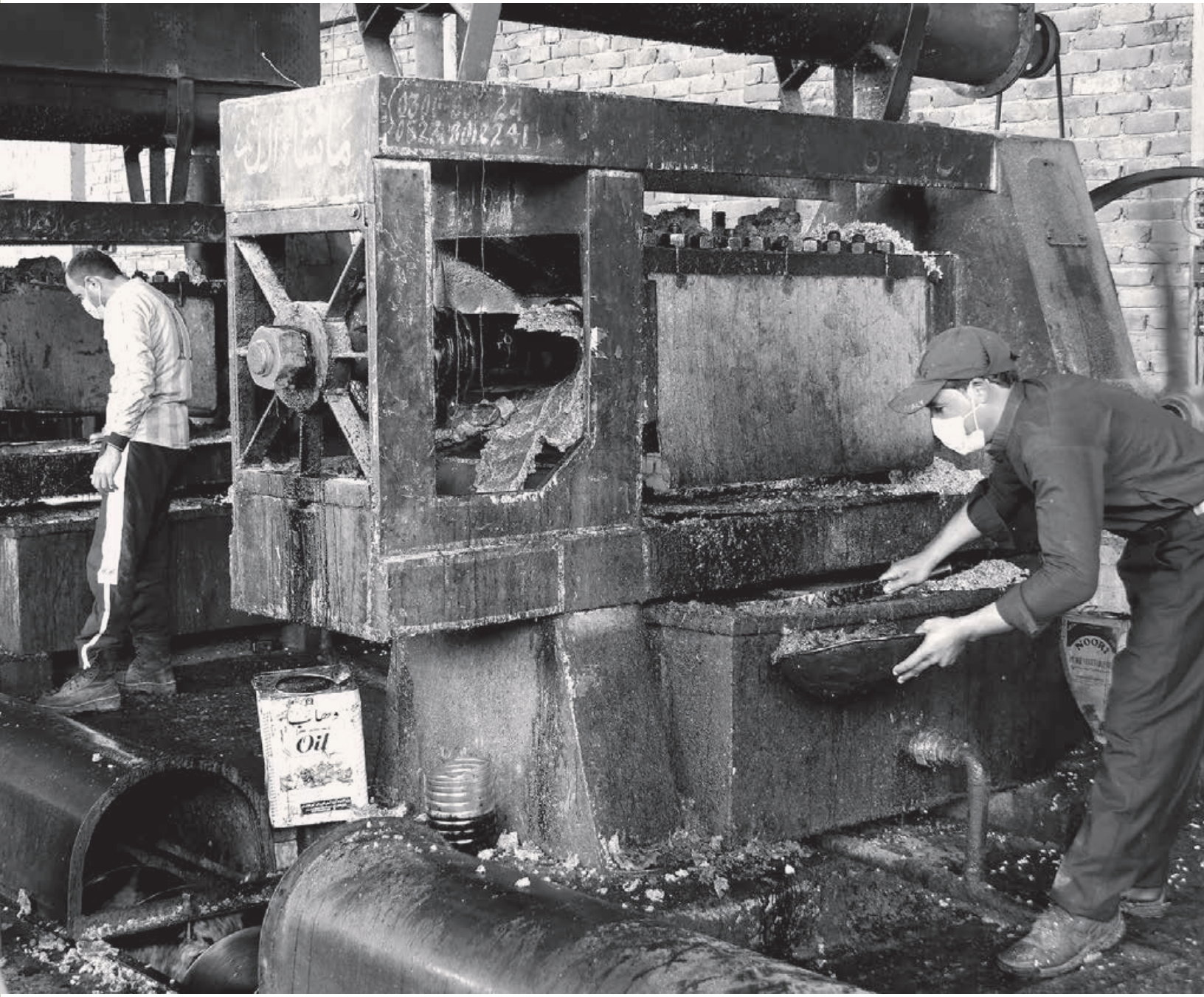

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Photo on previous page
A factory in Jalalabad produces more than 36 metric tons of essential animal feed a day, locally known as *konjara*, especially for cows used in dairy production. (UNAMA Photo by Shafiqullah Waak)

RECONSTRUCTION IN BRIEF

Section 3 of this quarterly report summarizes the key events of the reporting period as well as the programs and projects concerning Afghanistan reconstruction across four sectors: Funding, Security, Governance, and Economic and Social Development.

AFGHANISTAN PEACE NEGOTIATIONS BEGIN

- On September 12, historic peace talks on the future of Afghanistan and a permanent cease-fire between the Islamic Republic and Taliban began in Doha, Qatar.
- As of October 27, these talks faced gridlock over procedural issues, with the United States warning "the window to achieve a political settlement will not stay open forever."

VIOLENCE AND CASUALTIES INCREASE AMID PEACE TALKS

- According to United States Forces-Afghanistan (USFOR-A), average daily enemy-initiated attacks this quarter were 50% higher compared to last quarter. Overall enemy-initiated attacks were also "above seasonal norms."
- On October 12, NATO Resolute Support (RS) and USFOR-A commander General Austin Scott Miller said the high level of Taliban violence around the country "is not consistent with the U.S.-Taliban agreement and undermines the ongoing Afghan peace talks."
- USFOR-A and RS reported that Afghan casualties among both civilians and security forces this quarter increased compared to last quarter.

U.S. COMMENCES ANOTHER TROOP REDUCTION

- The United States is executing a troop reduction to a level of 4,000–5,000 by the end of November while U.S. officials cite the lack of Taliban progress on meeting certain commitments in, or related to, the U.S.-Taliban agreement.

COVID-19 CONTINUES TO PLAGUE AFGHAN ECONOMY AND PUBLIC HEALTH

- COVID-19 continued to devastate Afghanistan this quarter, with health officials estimating that approximately one-third of Afghans have contracted the disease.
- Afghanistan has experienced modest economic improvements, yet its GDP is projected to shrink 5.0–7.4% in 2020 due to the effects of the pandemic.
- While government revenues began to recover from the impact of COVID-19 this quarter, the Afghan government's sustainable domestic revenues declined by 17.2%, year-on-year, over the first nine months of 2020.
- Many U.S. economic and social-development programs have been limited by the Afghan government's lockdown or have been redirected to mitigate COVID-19.

AFGHAN AUTHORITIES FINALLY ARREST FUGITIVE MAJOR GENERAL ZEMARAI PAIKAN

- In August, the Afghan government's National Directorate of Security arrested Major General Zemarai Paikan, a former commander of the Afghan National Civil Order Police, who had been convicted by the Anti-Corruption Justice Center in December 2017.

U.S. RECONSTRUCTION FUNDING AS OF SEPTEMBER 30, 2020

- Cumulative appropriations for reconstruction and related activities in Afghanistan since FY 2002 reached $141.24 billion at the end of FY 2020, partly due to a large, one-time adjustment for agency operations.
- Of the $118.03 billion (84% of total) appropriated to the eight largest active reconstruction funds, about $7.2 billion remained for possible disbursement.
- DOD's latest *Cost of War Report*, dated June 30, 2020, said its cumulative obligations for Afghanistan, including U.S. warfighting and reconstruction, had reached $805.8 billion. Cumulative Afghanistan reconstruction obligations reported by State, USAID, and other agencies reached $44.7 billion during that period.

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STATUS OF FUNDS

In accord with SIGAR's legislative mandate, this section details the status of U.S. funds appropriated, obligated, and disbursed for reconstruction activities in Afghanistan. As of September 30, 2020, the United States had appropriated approximately $141.24 billion for reconstruction and related activities in Afghanistan since FY 2002. Total Afghanistan reconstruction funding has been allocated as follows:

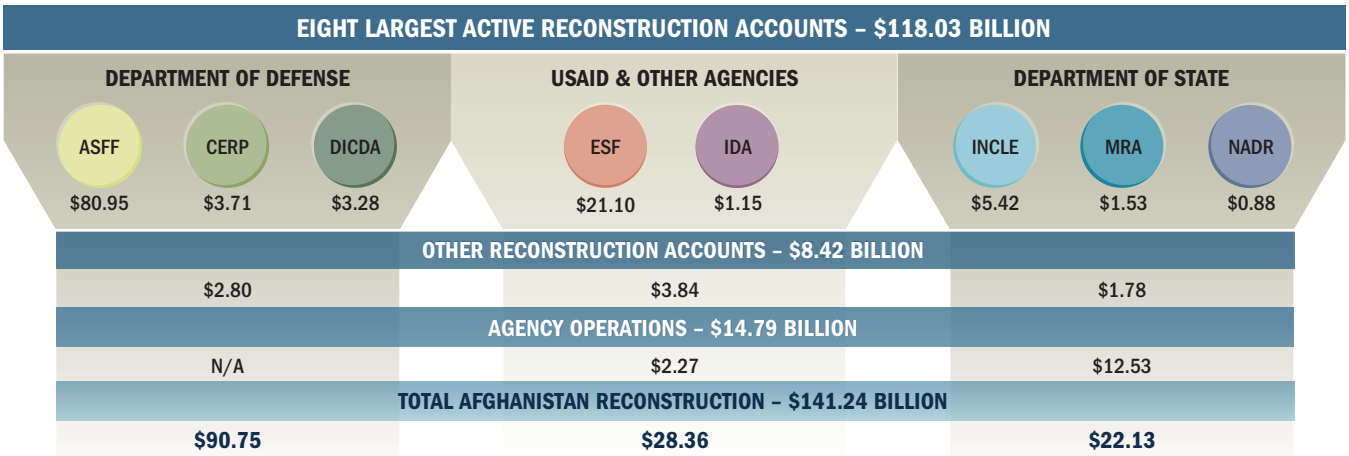
- $86.38 billion for security (including $4.60 billion for counternarcotics initiatives)
- $35.95 billion for governance and development (including $4.40 billion for counternarcotics initiatives)
- $4.13 billion for humanitarian aid
- $14.79 billion for agency operations

Figure 3.1 shows the eight largest active U.S. funds that contribute to these efforts. SIGAR previously reported on the nine largest active funds, but one of them, the Public Law 480 Title II account, is no longer used to provide food aid to Afghanistan, so has been removed from this presentation.

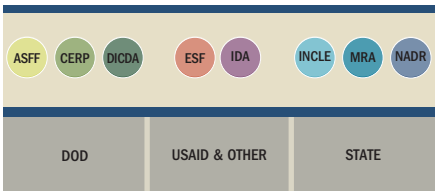
ASFF: Afghanistan Security Forces Fund
CERP: Commander's Emergency Response Program
DICDA: Drug Interdiction and Counter-Drug Activities
ESF: Economic Support Fund
IDA: International Disaster Assistance
INCLE: International Narcotics Control and Law Enforcement
MRA: Migration and Refugee Assistance
NADR: Non-Proliferation, Antiterrorism, Demining, and Related Programs

FIGURE 3.1

U.S. APPROPRIATIONS SUPPORTING AFGHANISTAN RECONSTRUCTION EFFORTS ($ BILLIONS)



Note: Numbers have been rounded.
Source: Details of accounts, including sources of data, are provided in Appendix B to this report.



The amount provided to the eight largest active U.S. funds represents nearly 83.6% (nearly $118.03 billion) of total reconstruction assistance in Afghanistan since FY 2002. Of this amount, over 91.6% (nearly $108.13 billion) has been obligated, and over 88.5% (more than $104.47 billion) has been disbursed. An estimated $6.31 billion of the amount appropriated for these funds has expired and will therefore not be disbursed.

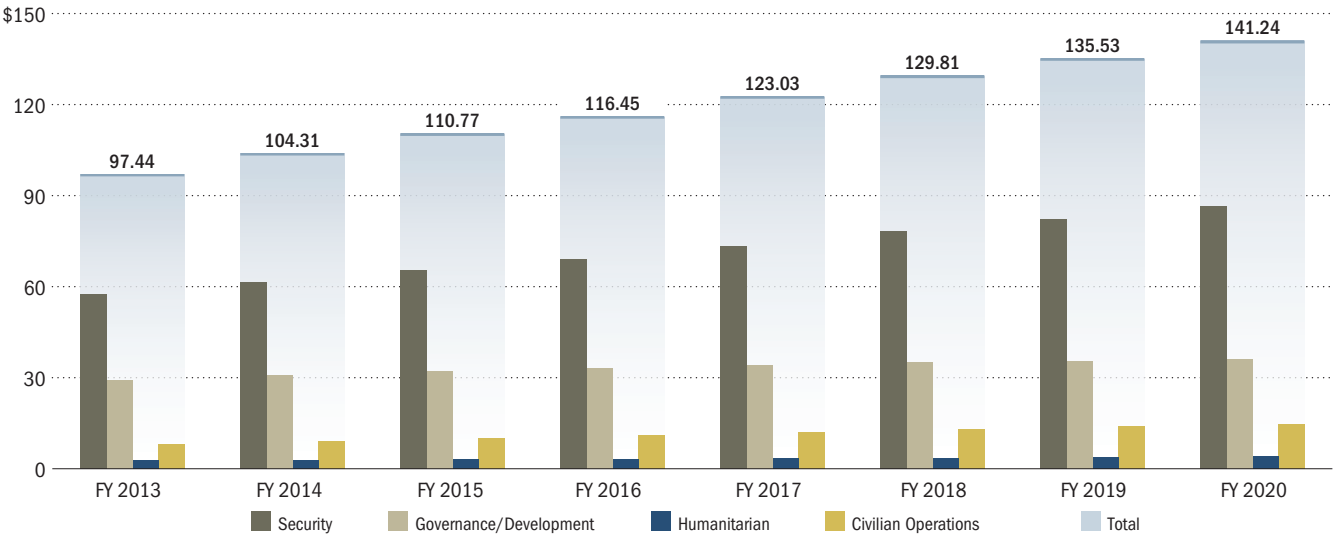
U.S. RECONSTRUCTION FUNDING FOR AFGHANISTAN

As of September 30, 2020, cumulative appropriations for reconstruction and related activities in Afghanistan totaled approximately $141.24 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 agency operations. Approximately $8.99 billion of these funds support counternarcotics initiatives that crosscut the security ($4.60 billion) and governance and development ($4.40 billion) categories. For complete information regarding U.S. appropriations, see Appendix B.

President Donald J. Trump signed the Consolidated Appropriations Act, 2020 (H.R. 1158) and the Further Consolidated Appropriations Act, 2020 (H.R. 1865) into law on December 20, 2019, providing appropriations for the Departments of Defense and State, the U.S. Agency for International Development, the U.S. Agency for Global Media, the U.S. International Development Finance Corporation (formerly known as the Overseas Private Investment Corporation) and SIGAR, among others. The Department of State, the U.S. Congress, and the Office of Management and Budget agreed on the allocation of the FY 2020 appropriation for the global foreign-assistance accounts to specific countries, including

FIGURE 3.2

CUMULATIVE APPROPRIATIONS BY FUNDING CATEGORY AS OF SEPTEMBER 30, 2020 ($ BILLIONS)



Note: Numbers have been rounded.

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

Afghanistan, under the Section 653(a) process that concluded in the quarter ending June 30, 2020. These actions were the principal measures that brought total appropriations for Afghanistan reconstruction for the fiscal year ending September 30, 2020, to $5.71 billion, as shown in Figure 3.3.

Since 2002, the United States has provided more than $16.42 billion in on-budget assistance to the government of Afghanistan. This includes more than $10.66 billion provided to Afghan government ministries and institutions, and nearly $5.76 billion to three multinational trust funds—the World Bank-managed Afghanistan Reconstruction Trust Fund (ARTF), the United Nations Development Programme-managed Law and Order Trust Fund for Afghanistan (LOTFA), and the Asian Development Bank-managed 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

U.S. ON-BUDGET ASSISTANCE TO AFGHANISTAN SINCE 2002 ($ MILLIONS)

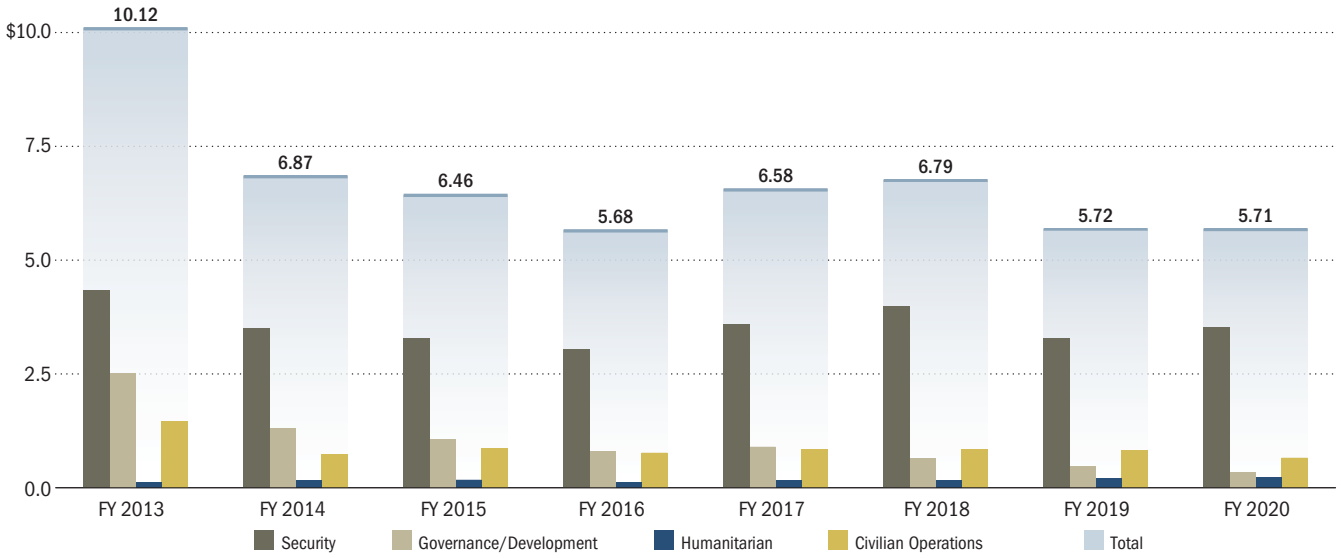
	Disbursements
Total On-Budget Assistance	**$16,421.11**
Government-to-Government	**10,664.18**
DOD	9,812.20
USAID	766.79
State	85.19
Multilateral Trust Funds	**5,756.93**
ARTF	3,927.68
LOTFA	1,675.58
AITF	153.67

Note: Numbers have been rounded.

Source: USAID, response to SIGAR data call, 10/12/2020; State, response to SIGAR data call, 10/18/2018; DOD, response to SIGAR data call, 10/15/2020; World Bank, ARTF: Administrator's Report on Financial Status as of July 21, 2020 (end of 7th month of FY 1399), accessed 10/9/2020; UNDP, LOTFA Receipts 2002–2020 and LOTFA MPTF Receipts 2002–2020, updated 9/12/2020, in response to SIGAR data call, 10/8/2020.

FIGURE 3.3

ANNUAL APPROPRIATIONS BY FUNDING CATEGORY ($ BILLIONS)



Note: Numbers have been rounded.

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

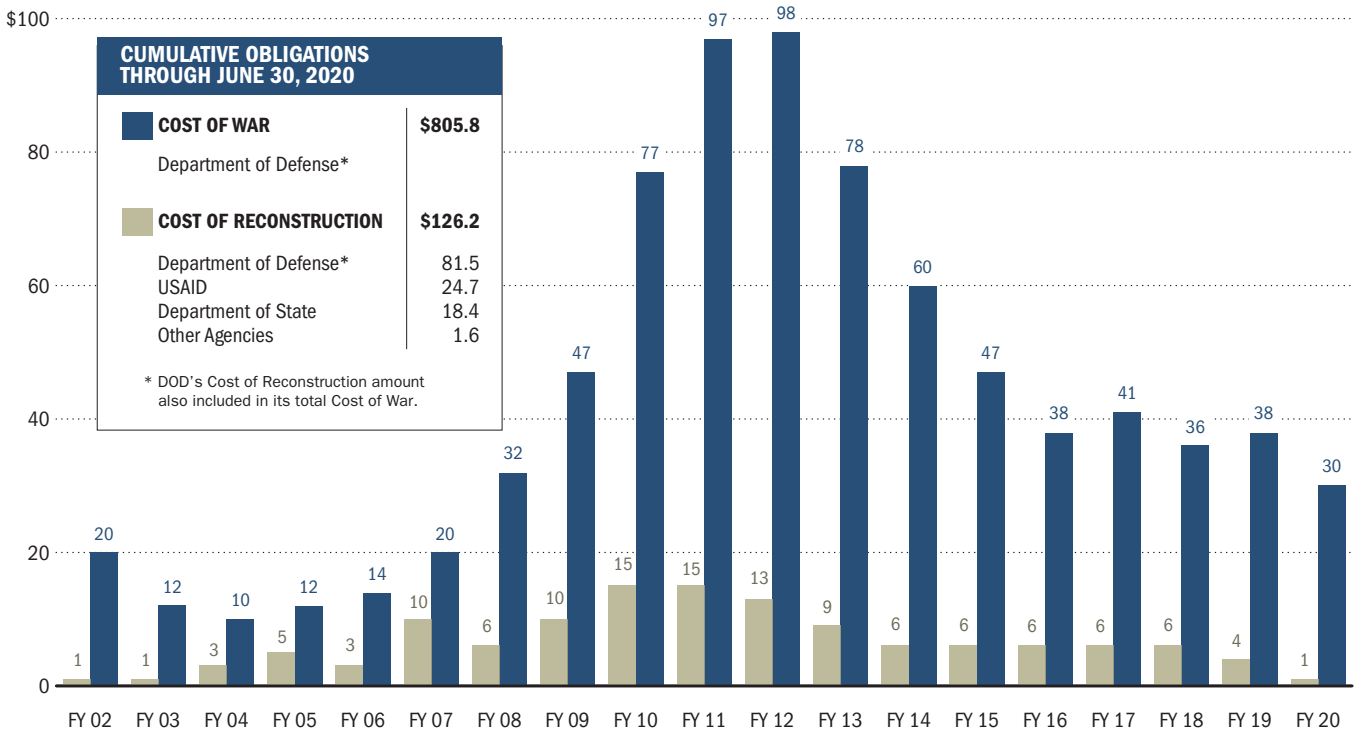
U.S. COST OF WAR AND RECONSTRUCTION IN AFGHANISTAN

Reconstruction costs for Afghanistan equal approximately 16% of all funds obligated by the Department of Defense for Afghanistan since 2001. DOD reported in its *Cost of War Report* as of June 30, 2020, that it had obligated $805.8 billion for Operation Enduring Freedom and Operation Freedom's Sentinel in Afghanistan, including the cost of maintaining U.S. troops in Afghanistan.[14]

The comparable figures for Afghanistan reconstruction, consisting of obligations (appropriated funds committed to particular programs or projects for disbursal) of the DOD, Department of State, USAID, and other agencies was $126.2 billion at that date. Note that the DOD contribution to the reconstruction of Afghanistan is contained in both the $805.8 billion Cost of War and $126.2 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 2020 Q3 ($ BILLIONS)



Note: Numbers have been rounded. Cumulative obligations through June 30, 2020, differ markedly from cumulative appropriations through September 30, 2020, as presented elsewhere in the Status of Funds section, because the former figures do not include unobligated appropriations and DOD Cost of War reporting lags by one quarter.

Source: DOD, Cost of War Monthly Report, Total War-related Obligations by Year Incurred, data as of June 30, 2020. Obligation data shown against year funds obligated. SIGAR analysis of annual obligation of reconstruction accounts as presented in SIGAR, Quarterly Report to the United States Congress, 7/30/2020. Obligation data shown against year funds appropriated.

AFGHANISTAN RECONSTRUCTION FUNDING PIPELINE

Since 2002, Congress has appropriated nearly $141.24 billion for reconstruction and related activities in Afghanistan. Of this amount, nearly $118.03 billion (83.6%) was appropriated to the eight largest active reconstruction accounts, as shown in Table 3.2.

As of September 30, 2020, approximately $7.24 billion of the amount appropriated to the eight 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 Afghan National Defense and Security Forces (ANDSF); complete ongoing, 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.

FIGURE 3.5

STATUS OF APPROPRIATED FUNDS, EIGHT LARGEST ACTIVE ACCOUNTS AS OF SEPTEMBER 30, 2020 ($ BILLIONS)

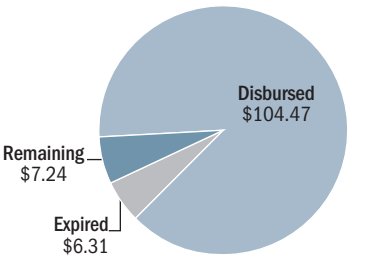


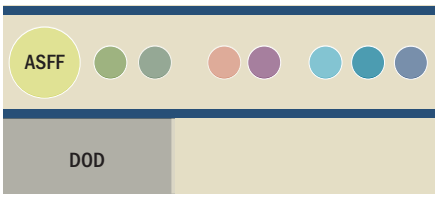
TABLE 3.2

CUMULATIVE AMOUNTS APPROPRIATED, OBLIGATED, DISBURSED, AND REMAINING FY 2002 TO SEPTEMBER 30, 2020 ($ BILLIONS)

	Appropriated	Obligated	Disbursed	Remaining
Afghanistan Security Forces Fund (ASFF)	$80.95	$73.97	$73.35	$4.01
Economic Support Fund (ESF)	21.10	20.03	17.87	2.34
International Narcotics Control and Law Enforcement (INCLE)	5.42	5.17	4.56	0.65
Commander's Emergency Response Program (CERP)	3.71	2.29	2.29	0.00
Drug Interdiction and Counter-Drug Activities (DICDA)	3.28	3.28	3.26	0.02
Migration and Refugee Assistance (MRA)	1.53	1.52	1.49	0.03
International Disaster Assistance (IDA)	1.15	1.12	0.93	0.20
Non-Proliferation, Antiterrorism, Demining, and Related (NADR)	0.88	0.74	0.74	0.00
Total Eight Largest Active Accounts	**118.03**	**108.13**	**104.47**	**7.24**
Other Reconstruction Funds	8.42			
Agency Operations	14.79			
Total	**$141.24**			

Note: Numbers have been rounded. The amount remaining reflects the total disbursement potential of the eight largest active reconstruction accounts after deducting approximately $6.31 billion that has expired. Expired funds equal the amount appropriated but not obligated after the period of availability for obligation has ended and thereafter includes amounts deobligated and canceled. The amount remaining for potential disbursement for Other Reconstruction Funds is less than $50 million; for Agency Operations the amount cannot be determined but likely equals less than one-half of the most recent annual appropriation.

Source: SIGAR analysis of appropriation laws and obligation and disbursement data provided by DOD, State, and USAID, 10/19/2020.



ASFF FUNDS TERMINOLOGY

Appropriations: Total monies available for commitments

Obligations: Commitments to pay monies

Disbursements: Monies that have been expended

Financial and Activity Plan: DOD notification to Congress of its plan for obligating the ASFF appropriation, as well as updates to that plan involving any proposed new projects or transfer of funds between budget subactivity groups in excess of $20 million, as required by the annual DOD appropriation act.

Rescission: Legislation enacted by Congress that cancels the availability of budget authority previously enacted before the authority would otherwise expire.

Reprogramming: Shifting funds within an appropriation or fund to use them for purposes other than those contemplated at the time of appropriation.

Source: GAO, Glossary of Terms Used in the Federal Budget Process, 9/2005; DOD, response to SIGAR data call, 1/23/2020.

AFGHANISTAN SECURITY FORCES FUND

Congress has created the Afghanistan Security Forces Fund (ASFF) to provide the ANDSF with equipment, supplies, services, training, and funding for salaries, as well as facility and infrastructure repair, renovation, and construction. The primary organization responsible for building the ANDSF is the Combined Security Transition Command-Afghanistan (CSTC-A). A Financial and Activity Plan (FAP) must be approved by the Afghanistan Resources Oversight Council (AROC), concurred in by the Department of State, and prior notification provided to the U.S. Congress before ASFF funds may be obligated.[15]

President Donald J. Trump signed into law the Consolidated Appropriations Act, 2020, on December 20, 2019, which under Division A-Department of Defense Appropriations Act, 2020, provided an appropriation of $4.20 billion for ASFF FY 2020 and a rescission of $396.00 million for ASFF FY 2019. This decrease in the funding for ASFF FY 2019 followed a $604.00 million reduction through Reprogramming Action FY 19-02 RA in May 2019, bringing the original ASFF FY 2019 appropriation of $4.92 billion down to an adjusted appropriation of $3.92 billion as shown below in Figure 3.6.[16]

As of September 30, 2020, cumulative appropriations for ASFF stood at $80.95 billion, with $73.97 billion in funding having been obligated, and $73.35 billion having been disbursed, as shown in Figure 3.7. DOD reported that cumulative obligations increased by more than $399.07 million during

FIGURE 3.6

ASFF APPROPRIATED FUNDS BY FISCAL YEAR
($ BILLIONS)

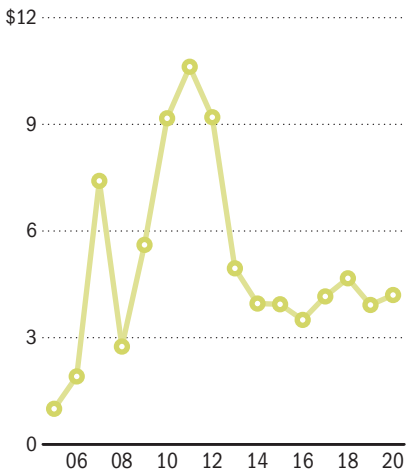
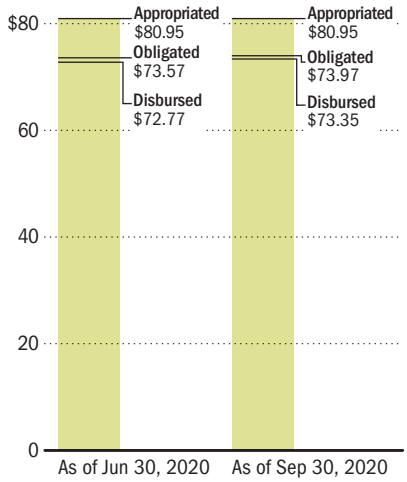


FIGURE 3.7

ASFF FUNDS, CUMULATIVE COMPARISON
($ BILLIONS)



Note: Numbers have been rounded. Data reflects reprogramming actions and rescissions. DOD reprogrammed $1 billion from FY 2011 ASFF, $1 billion from FY 2012 ASFF, $178 million from FY 2013 ASFF, and $604 million from FY 2019 ASFF to fund other DOD requirements. DOD reprogrammed $230 million into FY 2015 ASFF. ASFF data reflect the following rescissions: $1 billion from FY 2012 in Pub. L. No. 113-6, $764.38 million from FY 2014 in Pub. L. No. 113-235, $400 million from FY 2015 in Pub. L. No. 114-113, $150 million from FY 2016 in Pub. L. No. 115-31, and $396 million from FY 2019 in Pub. L. No. 116-93.

Source: DFAS, "AR(M) 1002 Appropriation Status by FY Program and Subaccounts September 2020," 10/17/2020; DFAS, "AR(M) 1002 Appropriation Status by FY Program and Subaccounts June 2020," 7/15/2020; Pub. L. Nos. 116-93, 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.

the quarter ending September 30, 2020, and that cumulative disbursements increased by nearly $580.69 million.[17]

ASFF Budget Activities

DOD budgeted and reported on ASFF by three Budget Activity Groups (BAGs) through the FY 2018 appropriation. 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. The AROC must approve the requirement and acquisition plan for any service requirements in excess of $50 million annually and for any nonstandard equipment requirement in excess of $100 million. In addition, DOD is required to notify Congress prior to obligating funds for any new projects or the transfer of funds between budget subactivity groups in excess of $20 million.[18]

As of September 30, 2020, DOD had disbursed more than $69.34 billion from the ASFF appropriations for FY 2005 through FY 2018. Of this amount, nearly $47.46 billion was disbursed for the ANA, and more than $21.49 billion was disbursed for the ANP.

As shown in Figure 3.8, the largest portion of the funds disbursed for the ANA—more than $23.53 billion—supported ANA troop and equipment sustainment. Of the funds disbursed for the ANP, the largest portion—nearly $9.62 billion—also supported sustainment of ANP forces, as shown in Figure 3.9.[19]

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 TO FY 2018 APPROPRIATIONS THROUGH SEPTEMBER 30, 2020 ($ BILLIONS)

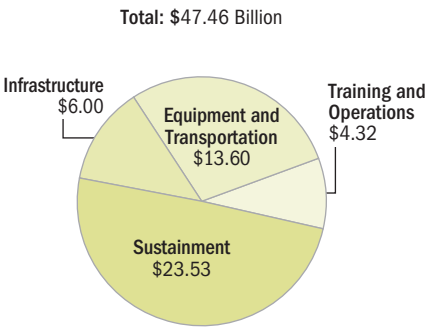
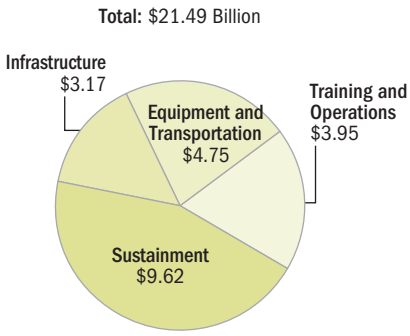


FIGURE 3.9

ASFF DISBURSEMENTS FOR THE ANP BY SUBACTIVITY GROUP, FY 2005 TO FY 2018 APPROPRIATIONS THROUGH SEPTEMBER 30, 2020 ($ BILLIONS)



Note: Numbers have been rounded. Excludes the ASFF FY 2019 and FY 2020 appropriations, which are presented by four Budget Activity Groups, consisting of the ANA, ANP, AAF, and ASSF.

Source: DFAS, "AR(M) 1002 Appropriation Status by FY Program and Subaccounts September 2020," 10/17/2020.

New ASFF Budget Activity Groups for FY 2019 and FY 2020

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. Beginning with the ASFF FY 2019 appropriation, the ANDSF consists of the ANA, ANP, AAF, and ASSF BAGs, as presented below in Table 3.3.

TABLE 3.3

ASFF FY 2019 AND ASFF FY 2020 BUDGET EXECUTION THROUGH SEPTEMBER 30, 2020 ($ MILLIONS)

	ASFF FY 2019			ASFF FY 2020		
Budget Activity Groups	Budget (FAP 19-5)	Obligations	Disburse-ments	Budget (FAP 20-2)	Obligations	Disburse-ments
Afghan National Army	$1,528.99	$1,483.21	$1,302.02	$1,222.37	$124.43	$68.23
Afghan National Police	665.00	571.73	469.30	540.20	124.51	92.10
Afghan Air Force	995.95	918.71	864.45	1,086.42	453.68	388.58
Afghan Spec. Sec. Forces	730.06	711.01	608.62	1,350.99	107.48	107.44
Total	**$3,920.00**	**$3,684.66**	**$3,244.40**	**$4,199.98**	**$810.10**	**$656.35**

Notes: Numbers have been rounded. Disbursement totals exclude undistributed disbursements.

Source: DOD, Afghanistan Security Forces Fund (ASFF), Financial and Activity Plan, Fiscal Year 2019, 19-5, July 2020, 10/13/2020; Afghanistan Security Forces Fund (ASFF), Financial and Activity Plan, Fiscal Year 2020, 20-2, August 2020, 10/13/2020; AR(M) 1002 Appropriation Status by FY Program and Subaccounts September 2020, 10/17/2020.

Table 3.4 on the opposite page compares the ASFF FY 2019 budget, revised by Financial and Activity Plan 19-5 (FAP 19-5) that was notified to Congress in July 2020; the ASFF FY 2020 budget, revised by Financial and Activity Plan 20-2 (FAP 20-2) that was notified to Congress in August 2020; and the ASFF FY 2021 President's budget request that was submitted to Congress in February 2020.[20]

NATO ANA Trust Fund

The NATO-managed Afghan National Army Trust Fund (NATF) has contributed more than $1.69 billion to ASFF for specific projects funded by donor nations through September 30, 2020; ASFF has returned more than $400.18 million of these funds following cancellation or completion of projects. DOD has obligated nearly $1.05 billion and disbursed more than $913.79 million of NATF-contributed funds through ASFF through that date.[21] These amounts are not reflected in the U.S. government-funded ASFF obligation and disbursement numbers presented in Figures 3.6 and 3.7.

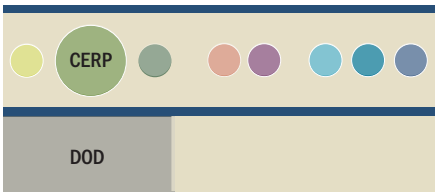
TABLE 3.4

ASFF FY 2019 BUDGET, FY 2020 BUDGET, AND FY 2021 PRESIDENT'S BUDGET REQUEST ($ MILLIONS)

	FY 2019 Budget (FAP 19-5, July 2020)	FY 2020 Budget* (FAP 20-2, Aug. 2020)	FY 2021 Budget Request (Feb. 2020)
Afghanistan Security Forces Fund, Total	**$3,920.00**	**$4,199.98**	**$4,015.61**
Afghan National Army, Total	**1,528.99**	**1,222.37**	**1,235.07**
Sustainment, Total	**1,358.52**	**1,079.14**	**1,065.93**
Personnel	553.51	366.78	559.33
Ammunition	87.55	93.93	46.62
Communications & Intelligence	112.90	98.89	102.87
Petroleum, Oil, and Lubricants	275.96	170.90	76.59
All Other	328.61	348.63	280.53
Infrastructure, Total	**34.69**	**37.15**	**64.50**
Equipment and Transportation, Total	**33.55**	**37.95**	**47.85**
Training and Operations, Total	**102.24**	**68.13**	**56.78**
Afghan National Police, Total	**665.00**	**540.20**	**602.17**
Sustainment, Total	**538.23**	**398.44**	**434.50**
Petroleum, Oil, and Lubricants	152.67	88.77	76.07
All Other	385.56	309.67	358.43
Infrastructure, Total	**0.59**	**2.36**	**0.45**
Equipment and Transportation, Total	**14.84**	**61.08**	**108.23**
Training and Operations, Total	**111.34**	**78.32**	**58.99**
Afghan Air Force, Total	**995.95**	**1,086.42**	**835.92**
Sustainment, Total	**694.13**	**602.90**	**534.10**
Personnel	15.08	31.45	31.38
Ammunition	96.88	95.81	68.82
Petroleum, Oil, and Lubricants	56.86	26.54	40.89
Aircraft Contracted Support	511.26	425.98	370.00
All Other	14.06	23.13	23.02
Infrastructure, Total	**1.66**	**8.61**	**9.53**
Equipment and Transportation, Total	**63.97**	**132.65**	**58.43**
Aircraft	63.73	127.05	52.40
Other Equipment and Tools	0.24	5.60	6.03
Training and Operations, Total	**236.19**	**342.26**	**233.80**
Afghan Special Security Forces, Total	**730.06**	**1,350.99**	**1,342.45**
Sustainment, Total	**371.29**	**426.53**	**680.02**
Aircraft Sustainment	148.38	192.24	250.85
Personnel	113.14	115.56	142.94
All Other	109.77	118.73	286.23
Infrastructure, Total	**18.83**	**21.13**	**2.53**
Equipment and Transportation, Total	**113.44**	**787.28**	**486.81**
Training and Operations, Total	**226.50**	**116.05**	**173.09**

Note: *The House Appropriations Committee-Defense (HAC-D) disapproved the CH-47 procurement and associated costs in FAP 20-2. HAC-D did not object to the non-CH-47 changes included in FAP 20-2, and DOD released that funding to CSTC-A and DSCA.

Source: DOD, ASFF FAP 19-5 and ASFF FAP 20-2, response to SIGAR data call, 10/13/2020; and DOD, Justification for FY 2021 Overseas Contingency Operations (OCO) Afghanistan Security Forces Fund, at https://comptroller.defense.gov/Budget-Materials/Budget2021, accessed on 10/13/2020.



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, small-scale, 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, although larger projects costing up to $2 million may be authorized with appropriate Congressional notification.[22]

The Department of Defense Appropriations Act, 2020, decreased the annual appropriation for CERP from $10.00 million in FY 2019 to $5.00 million in FY 2020, bringing total cumulative funding to nearly $3.71 billion. Notably, CERP annual appropriations had equaled or exceeded $400.00 million per year during the FY 2008 to FY 2012 period, as shown in Figure 3.10, and nearly $1.12 billion in appropriations from this period were realigned to other Operations and Maintenance, Army account requirements, or expired without being disbursed. DOD reported that CERP cumulative appropriations, obligations, and disbursements stood at approximately $3.71 billion, $2.29 billion, and $2.29 billion, respectively, at September 30, 2020, as shown in Figure 3.11.[23]

FIGURE 3.10

CERP APPROPRIATIONS BY FISCAL YEAR
($ MILLIONS)

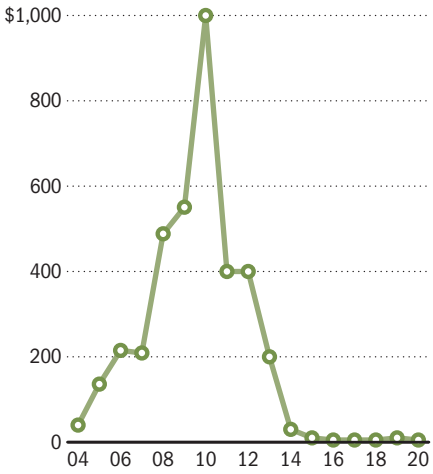
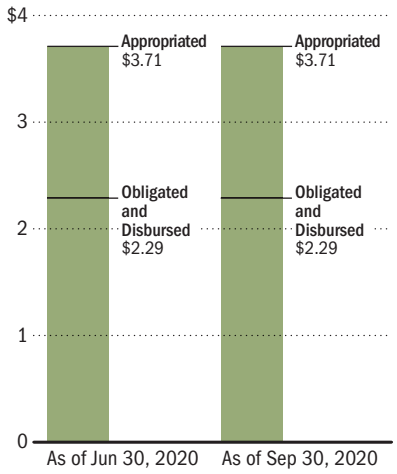


FIGURE 3.11

CERP FUNDS, CUMULATIVE COMPARISON
($ BILLIONS)



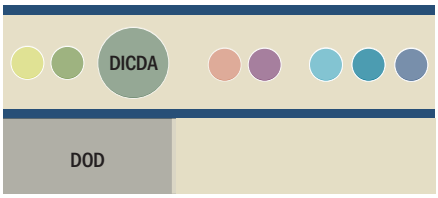
Note: Numbers have been rounded. Data may include interagency transfers. Analysis includes data from a draft DOD financial report because the final version had not been completed when this report went to press.

Source: DOD, response to SIGAR data call, 10/19/2020 and 7/17/2020; 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 (DICDA), Defense appropriation provides funding for efforts intended to stabilize Afghanistan by combating the drug trade and related activities. The DOD Counterdrug group 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 (SMW) to support their fleet of rotary- and fixed-wing aircraft. The SMW's aircraft provide air mobility to conduct intelligence, surveillance, and reconnaissance operations aimed at counterdrug and counter-terrorism operations in country.[24]

The DOD Counterdrug group reprograms appropriated DICDA funds from the Central Transfer Account (CTA) to the U.S. Army and U.S. Air Force, which track obligations of the transferred funds. The group allocated funding to Afghanistan programs and transferred $132.36 million to the military services in the quarter ending March 31, 2019, but withdrew $122.18 million of these funds in the quarter ending September 30, 2019, resulting in a net transfer of $10.18 million for FY 2019, as shown in Figure 3.12.[25] The group has transferred $24.30 million in FY 2020 funds to the military services since that time, resulting in cumulative amounts appropriated and transferred from the CD CTA rising to $3.29 billion at September 30, 2020, as shown in Figure 3.13.[26]



DICDA FUNDS TERMINOLOGY

Appropriations: Total monies available for commitments

Obligations: Commitments to pay monies

Disbursements: Monies that have been expended

FIGURE 3.12

DICDA APPROPRIATIONS BY FISCAL YEAR
($ MILLIONS)

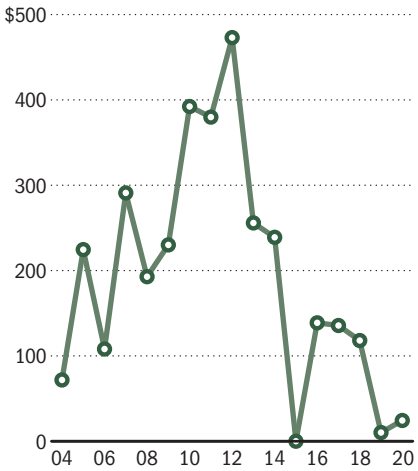
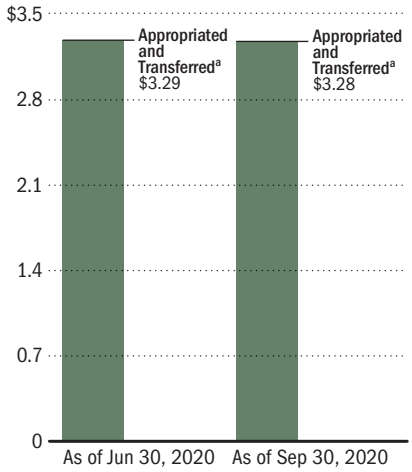


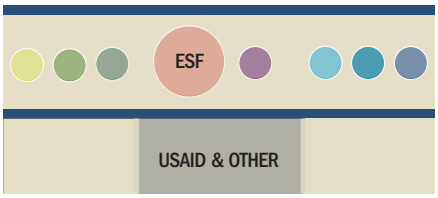
FIGURE 3.13

DICDA FUNDS, CUMULATIVE COMPARISON
($ BILLIONS)



Note: Numbers have been rounded. DOD reprogrammed $125.13 million out of FY 2015 DICDA and $122.18 million out of FY 2019 DICDA due to requirements for the Afghanistan Special Mission Wing being funded from the ASFF instead of DICDA.
[a] DOD reprograms all DICDA funds to the military services and defense agencies for obligation and disbursement.

Source: DOD, response to SIGAR data call, 10/15/2020 and 7/10/2020; OSD Comptroller, 15-23 PA: Omnibus 2015 Prior Approval Request, 6/30/2015, p. 42.



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, and independent legal systems for a more transparent and accountable government.[27]

The ESF was allocated $200.00 million for Afghanistan for FY 2020 through the Section 653(a) consultation process that was concluded among State, the U.S. Congress, and OMB in the quarter ending June 30, 2020. This quarter, $93.00 million in FY 2015 ESF-OCO funds was reprogrammed to Afghanistan, and obligated for Afghanistan programs. These two allocations, together amounting to $293.00 million in resources, represent a 16% reduction from the Section 653(a) allocation to Afghanistan of $350.00 million for FY 2019. Cumulative appropriations for the ESF now stand at more than $21.10 billion, of which more than $20.03 billion had been obligated and nearly $17.87 billion had been disbursed as of September 30, 2020.[28] Figure 3.14 below shows ESF appropriations by fiscal year, and Figure 3.15 shows cumulative appropriations, obligations, and disbursements as of June 30 and September 30, 2020.

FIGURE 3.14

ESF APPROPRIATIONS BY FISCAL YEAR
($ BILLIONS)

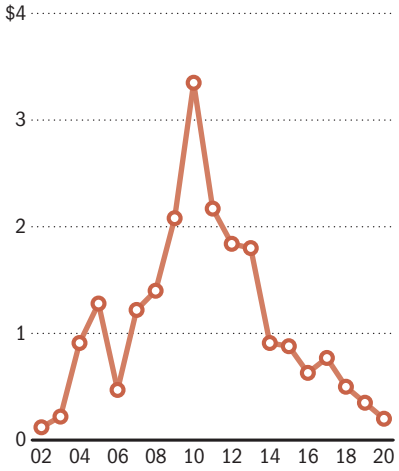
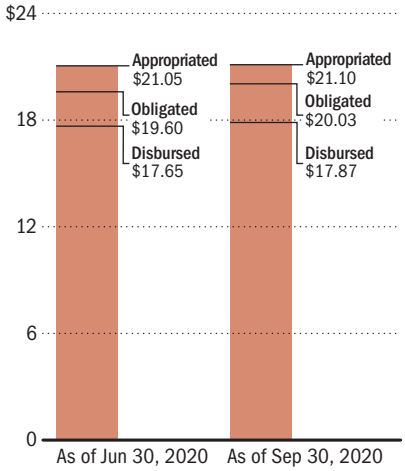


FIGURE 3.15

ESF FUNDS, CUMULATIVE COMPARISON
($ BILLIONS)



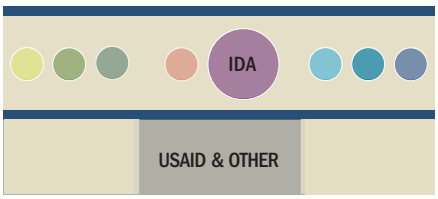
Note: Numbers have been rounded. Data reflects the following transfers from AIF to the ESF: $101 million for FY 2011, $179.5 million for FY 2013, and $55 million for FY 2014. FY 2016 ESF for Afghanistan was reduced by $179 million and put toward the U.S. commitment to the Green Climate Fund.

Source: USAID, response to SIGAR data call, 10/12/2020 and 7/11/2020; State, response to SIGAR data call, 7/13/2020, 1/3/2020, 10/5/2018, 10/11/2017, 5/4/2016, 10/20/2015, 4/15/2015, and 4/15/2014.

INTERNATIONAL DISASTER ASSISTANCE

USAID's Bureau of Humanitarian Assistance (BHA), created through the combination of its Offices of U.S. Foreign Disaster Assistance (OFDA) and Food for Peace (FFP) in June 2020, administers International Disaster Assistance (IDA) funds. BHA is responsible for leading and coordinating the U.S. government response to disasters overseas, and obligates funding for emergency food-assistance projects when there is an identified need and local authorities do not have 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), the UN's World Health Organization (WHO), and Save the Children to deliver goods and services to assist conflict- and disaster-affected populations in Afghanistan.[29]

USAID reported more than $1.15 billion in IDA funds had been allocated to Afghanistan from 2002 through September 30, 2020, with obligations of more than $1.12 billion and disbursements of nearly $0.93 billion reported as of that date. USAID obligated more than $178.61 million in IDA funds in FY 2020, the highest level of obligations that it has recorded in Afghanistan.[30] Figure 3.16 presents annual appropriations of IDA funds to Afghanistan. Figure 3.17 presents cumulative appropriations, obligations, and disbursements.



IDA FUNDS TERMINOLOGY

Appropriations: Total monies available for commitments

Obligations: Commitments to pay monies

Disbursements: Monies that have been expended

FIGURE 3.16

IDA APPROPRIATIONS BY FISCAL YEAR
($ MILLIONS)

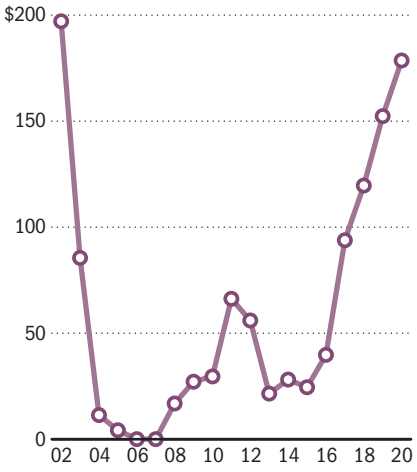
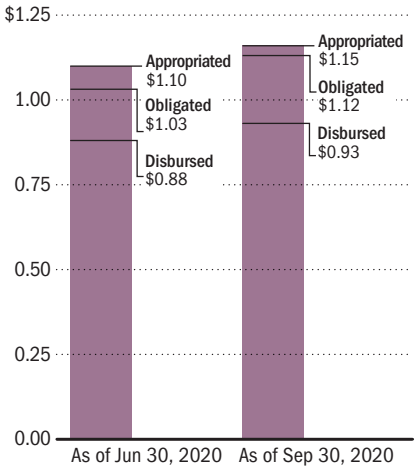


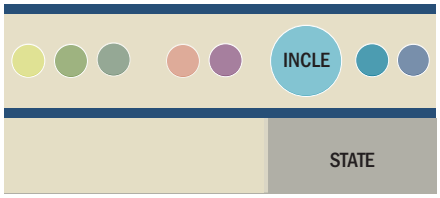
FIGURE 3.17

IDA FUNDS, CUMULATIVE COMPARISON
($ BILLIONS)



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

Source: USAID, response to SIGAR data call, 10/12/2020 and 7/11/2020.



INCLE FUNDS TERMINOLOGY

Appropriations: Total monies available for commitments

Obligations: Commitments to pay monies

Disbursements: Monies that have been expended

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 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.[31]

The INCLE account was allocated $88.00 million for Afghanistan for FY 2020 through the Section 653(a) consultation process concluded among State, Congress, and OMB in the quarter ending June 30, 2020. This amount is consistent with the $87.80 allocation for FY 2019, which itself represented a 45% reduction from the $160.00 million allocation for FY 2018.[32] Cumulative funding for INCLE stands at more than $5.42 billion, of which more than $5.17 billion has been obligated and nearly $4.56 billion has been disbursed as of September 30, 2020. Figure 3.18 shows INCLE appropriations by fiscal year, and Figure 3.19 shows cumulative appropriations, obligations, and disbursements as of June 30 and September 30, 2020.[33]

FIGURE 3.18

INCLE APPROPRIATIONS BY FISCAL YEAR
($ MILLIONS)

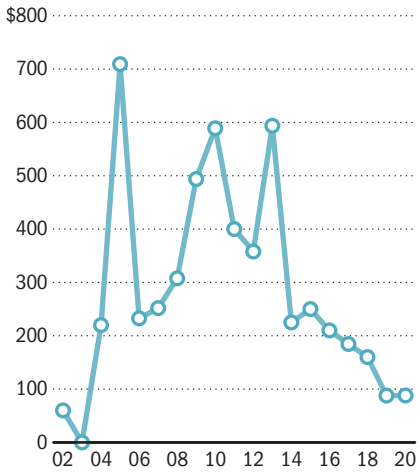
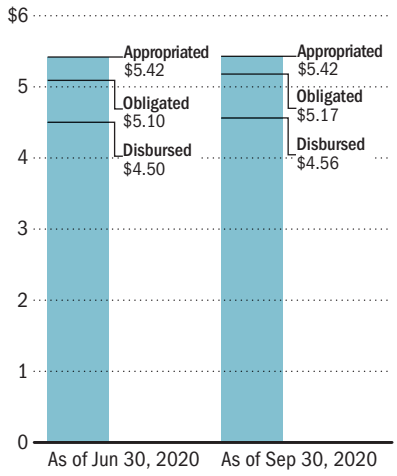


FIGURE 3.19

INCLE FUNDS, CUMULATIVE COMPARISON
($ BILLIONS)



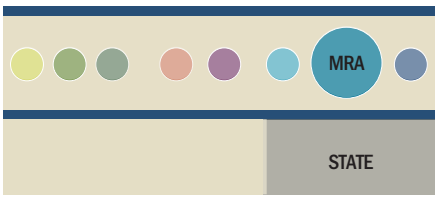
Note: Numbers have been rounded. Data may include interagency transfers.

Source: State, response to SIGAR data call, 10/15/2020 and 7/13/2020.

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 non-governmental organizations (NGOs) in Afghanistan to support Afghan refugees throughout the region and upon their return to Afghanistan.[34]

The MRA allocation for Afghan refugees, internally displaced persons, and returnees has increased for the past two years, rising from nearly $77.19 million in FY 2018 to more than $86.69 million in FY 2019 and nearly $100.53 million in FY 2020. Cumulative appropriations since 2002 have totaled nearly $1.53 billion through September 30, 2020, with cumulative obligations and disbursements reaching more than $1.52 billion and nearly $1.49 billion, respectively, on that date. Figure 3.20 shows MRA appropriations by fiscal year, and Figure 3.21 shows cumulative appropriations, obligations, and disbursements as of September 30, 2020.[35]



MRA FUNDS TERMINOLOGY

Appropriations: Total monies available for commitments

Obligations: Commitments to pay monies

Disbursements: Monies that have been expended

FIGURE 3.20

MRA APPROPRIATIONS BY FISCAL YEAR
($ MILLIONS)

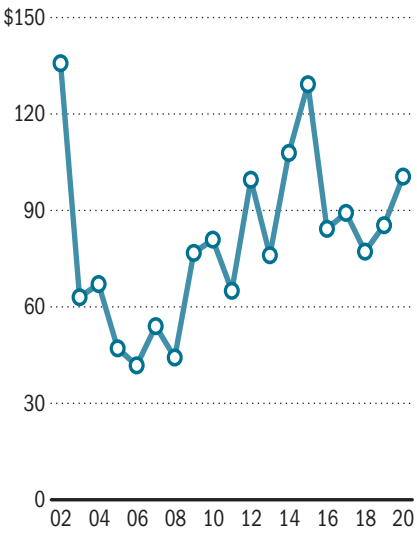
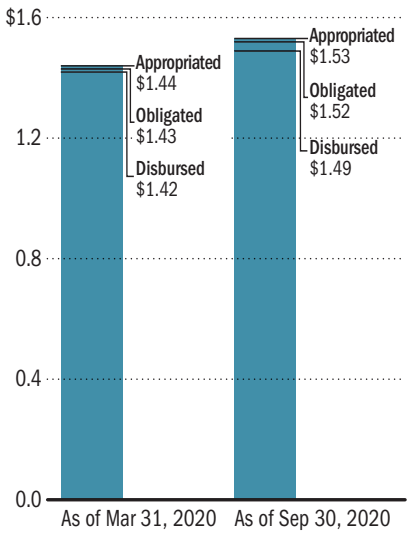


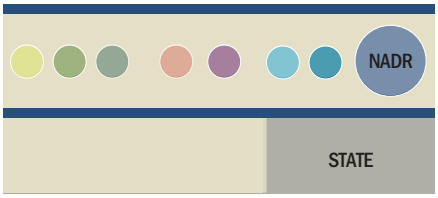
FIGURE 3.21

MRA FUNDS, CUMULATIVE COMPARISON
($ BILLIONS)



Note: Numbers have been rounded. Data may include interagency transfers. Cumulative comparison is made between MRA data as of 3/31/2020 and 9/30/2020 because State was unable to timely provide data as of 6/30/2020 due to circumstances it described as exceptional.

Source: State, response to SIGAR data call, 10/15/2020 and 4/14/2020.



NADR FUNDS TERMINOLOGY

Appropriations: Total monies available for commitments

Obligations: Commitments to pay monies

Disbursements: Monies that have been expended

NONPROLIFERATION, 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.[36] The majority of NADR funding for Afghanistan is funneled through two subaccounts, Antiterrorist Assistance (ATA) and Conventional Weapons Destruction (CWD), with additional funds going to Export Control and Related Border Security (EXBS) and Counterterrorism Financing (CTF). The Office of Foreign Assistance Resources makes allocated funding available to relevant bureaus and offices that obligate and disburse these funds.[37]

The NADR account was allocated $38.50 million for Afghanistan for FY 2020 through the Section 653(a) consultation process that was concluded among State, Congress, and OMB in the quarter ending June 30, 2020. This amount is consistent with the allocation of $38.30 million for FY 2019 and the $36.6 million allocation for FY 2018. Figure 3.22 shows annual allocations to the NADR account, and Figure 3.23 shows that the cumulative total of NADR funds appropriated and transferred remained unchanged between June 30 and September 30, 2020, at $881.34 million.[38]

FIGURE 3.22

NADR APPROPRIATIONS BY FISCAL YEAR
($ MILLIONS)

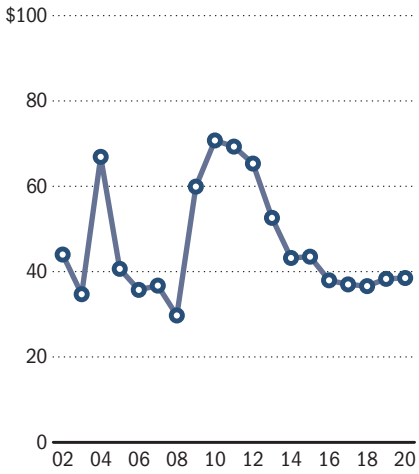
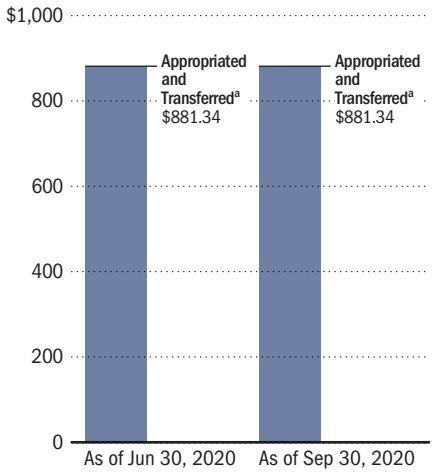


FIGURE 3.23

NADR FUNDS, CUMULATIVE COMPARISON
($ MILLIONS)



Note: Numbers have been rounded.
[a] 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, 7/13/2020, 1/3/2020, and 10/5/2018.

INTERNATIONAL RECONSTRUCTION FUNDING FOR AFGHANISTAN

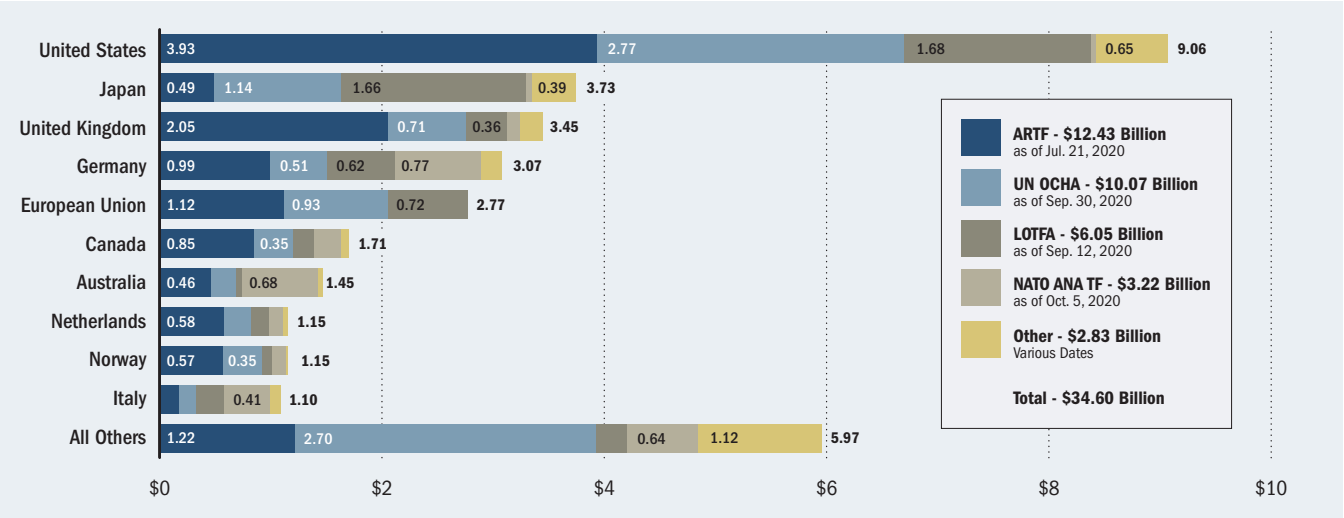
The international community provides significant funding to support Afghanistan relief and reconstruction efforts through multilateral institutions. These institutions include multilateral trust funds; United Nations and nongovernmental humanitarian-assistance organizations; two multilateral development-finance institutions, the World Bank Group and the Asian Development Bank (ADB); and two special-purpose United Nations organizations, the UN Assistance Mission in Afghanistan (UNAMA) and the UN Development Programme (UNDP).

The four main multilateral trust funds are the World Bank-managed Afghanistan Reconstruction Trust Fund (ARTF), the UNDP-managed Law and Order Trust Fund for Afghanistan (LOTFA), the NATO-managed Afghan National Army Trust Fund (NATF), and the ADB-managed Afghanistan Infrastructure Trust Fund (AITF).

The UN's Office for the Coordination of Humanitarian Affairs (OCHA) leads emergency appeals and annual or multi-year humanitarian response plans for Afghanistan, and provides timely reporting of assistance provided by donors to the full range of humanitarian assistance organizations to facilitate funding of targeted needs.

FIGURE 3.24

CUMULATIVE CONTRIBUTIONS BY 10 LARGEST DONORS AND OTHERS TO MULTILATERAL INSTITUTIONS IN AFGHANISTAN (ARTF, UN OCHA-REPORTED PROGRAMS, LOTFA, NATO ANA TRUST FUND, UNAMA, AND AITF) SINCE 2002 ($ BILLIONS)



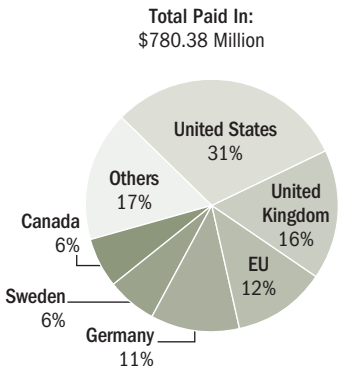
Note: Amounts under $350 million are not labeled. Numbers may not add due to rounding. "Other" consists of UNAMA contributions of $2.24 billion for 2007–2019 calendar year assessments, and AITF contributions of $0.59 billion at 3/31/2020.

Source: World Bank, ARTF: Administrator's Report on Financial Status as of July 21, 2020 (end of 7th month of FY 1399) at www.artf.af, accessed 10/9/2020; UN OCHA, Financial Tracking Service at https://fts.unocha.org, accessed 9/30/2020; UNDP, LOTFA Receipts 2002–2020 and LOTFA MPTF Receipts 2002–2020, updated through 9/12/2020, in response to SIGAR data call, 10/8/2020; NATO, Afghan National Army (ANA) Trust Fund, Status of Contributions Made as of 5 October 2020, in response to SIGAR data call, 10/16/2020; ADB, AITF Quarterly Report Jan–Mar 2020, p. 10, in response to SIGAR data call, 10/12/2020; State, UNAMA approved budgets and notified funding plans, in response to SIGAR data calls, 7/13/2020 and 10/8/2020; UN, Country Assessments, at www.un.org/en/ga/contributions/scale, accessed 10/9/2020.

The four multilateral trust funds, ARTF, LOTFA, NATF, and AITF, as well as UNAMA and UN OCHA-coordinated humanitarian assistance organizations, all report donor contributions for their Afghanistan programs. Cumulative contributions to these six organizations since 2002 have amounted to $34.60 billion, with the United States contributing $9.06 billion of this amount, as shown in Figure 3.26. The World Bank Group and the ADB are funded through general member assessments that cannot be readily identified as allocated to Afghanistan. These institutions have collectively made financial commitments of $11.50 billion to Afghanistan since 2002, as discussed in the sections that follow.

FIGURE 3.25

ARTF CONTRIBUTIONS BY DONOR, AFGHAN FY 1398 (PERCENT)



Note: Percentages may not add to 100% due to rounding. "Others" includes 11 donors.

Source: World Bank, ARTF: Administrator's Report on Financial Status as of July 21, 2020 (end of 7th month of FY 1399) at www.artf.af, accessed 10/9/2020.

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 July 21, 2020, the World Bank reported that 34 donors had paid in nearly $12.43 billion. Figure 3.24 shows the four largest donors over this period were the United States, the UK, the European Union, and Germany. Figure 3.25 shows that these four were also the largest donors to the ARTF for Afghan FY 1398 (December 22, 2018–December 21, 2019). The ARTF received contributions of $780.38 million in Afghan FY 1398, marking a 24% decline from the $1.02 billion it received in Afghan FY 1397, when it recorded the second-highest annual amount of contributions received by the fund in its 17-year history.[39]

Contributions to the ARTF are divided into two funding channels, the Recurrent Cost (RC) Window and the Investment Window. As of July 21, 2020, according to the World Bank, more than $5.07 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.[40] To ensure that the RC Window receives adequate funding, donors to the ARTF may not "preference" (earmark) more than half of their annual contributions.[41]

The Investment Window supports development programs. As of July 21, 2020, according to the World Bank, nearly $5.72 billion had been committed through the Investment Window, and more than $4.94 billion had been disbursed. The Bank reported 24 active projects with a combined commitment value of nearly $2.04 billion, of which more than $1.27 billion had been disbursed.[42]

Contributions to UN OCHA-Coordinated Humanitarian Assistance Programs

The UN's Office for the Coordination of Humanitarian Affairs (OCHA) leads emergency appeals and annual or multi-year humanitarian response plans for Afghanistan, and provides timely reporting of humanitarian assistance

provided by donors to facilitate funding of targeted needs. Donors have contributed more than $10.07 billion to humanitarian assistance organizations from 2002 through September 30, 2020, as reported by OCHA. OCHA-led annual humanitarian response plans and emergency appeals for Afghanistan accounted for more than $6.58 billion, or 65.4%, of these contributions.

The United States, Japan, and the European Union have been the largest contributors to humanitarian assistance organizations in Afghanistan since 2002, as shown in Figure 3.24; while the United States, United Kingdom, and the European Union were the largest contributors in 2019, when the international community contributed $614.09 million to these organizations, as shown in Figure 3.26. The UN World Food Programme (WFP), the UN High Commissioner for Refugees (UNHCR), the International Committee of the Red Cross, the UN Children's Fund (UNICEF), and the UN Mine Action Service (UNMAS) have been the largest recipients of humanitarian assistance in Afghanistan, as shown in Table 3.5.[43]

TABLE 3.5

LARGEST RECIPIENTS OF HUMANITARIAN ASSISTANCE FOR AFGHANISTAN UN OFFICE FOR THE COORDINATION OF HUMANITARIAN AFFAIRS (OCHA) CUMULATIVE RECEIPTS, 2002 TO SEPTEMBER 30, 2020 ($ MILLIONS)

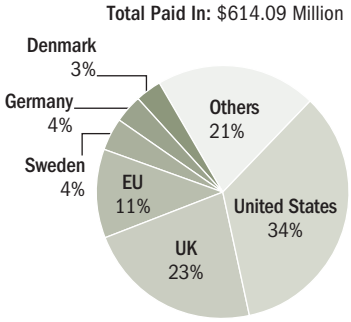
Largest Recipients	Receipts
United Nations Organizations	
World Food Programme (WFP)	$3,097.75
United Nations High Commissioner for Refugees (UNHCR)	1,241.30
United Nations Children's Fund (UNICEF)	537.04
United Nations Mine Action Service (UNMAS)	331.04
International Organization for Migration (IOM)	277.70
Food and Agricultural Organization (FAO)	216.19
Office for the Coordination of Humanitarian Affairs (UN OCHA)	144.29
World Health Organization (WHO)	124.53
Nongovernmental Organizations	
International Committee of the Red Cross	752.78
Norwegian Refugee Council	187.97
HALO Trust	117.18
Save the Children	109.26
All Other and Unallocated	2,937.35
Total Humanitarian Assistance Reported by OCHA	**$10,074.38**

Note: Numbers have been rounded.

Source: UN OCHA, Financial Tracking Service at https://fts.unocha.org, accessed 9/30/2020.

FIGURE 3.26

UN OCHA-COORDINATED CONTRIBUTIONS BY DONOR, CALENDAR YEAR 2019 (PERCENT)



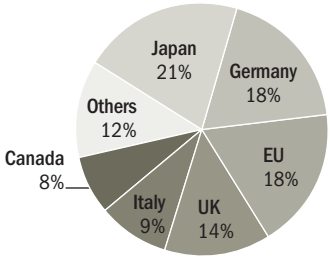
Note: Percentages may not add to 100% due to rounding. "Others" includes 21 national governments and 13 other entities.

Source: UN OCHA, Financial Tracking Service at https://fts.unocha.org, accessed 9/30/2020.

FIGURE 3.27

LOTFA CONTRIBUTIONS BY DONOR, CALENDAR YEAR 2019 (PERCENT)

Total Paid In: $364.35 Million



Note: Numbers may not add due to rounding. "Others" includes the United States, nine other countries and the UNDP that made contributions to the two LOTFA funds.

Source: UNDP, LOTFA Receipts 2002–2020 and LOTFA MPTF Receipts 2002–2020, updated 9/12/2020, in response to SIGAR data call, 10/8/2020.

Contributions to the Law and Order Trust Fund for Afghanistan

The UNDP had historically administered the LOTFA to pay ANP salaries and build the capacity of the Ministry of Interior (MOI).[44] Since 2015, UNDP had divided LOTFA support between two projects: the Support to Payroll Management (SPM) project, and the MOI and Police Development (MPD) project.

The SPM project has aimed to develop the capacity of the Afghan government to independently manage all nonfiduciary aspects of its payroll function 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 focused on institutional development of the MOI and police professionalization of the ANP. The project concluded on June 30, 2018.

The LOTFA Steering Committee, composed of Afghan ministries, international donors, and the UNDP, approved restructuring the fund and changing its scope of operations on November 25, 2018. The organization has expanded its mission beyond the management of the SPM project to include the entire justice chain (police, courts, and corrections), and thereby cover all security and justice institutions, with an increased focus on anticorruption.

A new multilateral trust fund, the LOTFA Multi-Partner Trust Fund (MPTF), was launched to fund this expanded mission. Donations of more than $209.75 million have been received from 12 donors, led by the United Kingdom, Canada, and the European Union. The United States does not participate in the MPTF.[45]

Donors have paid in nearly $6.05 billion to the two LOTFA funds from 2002 through September 12, 2020. Figure 3.24 shows the fund's two largest donors on a cumulative basis have been the United States and Japan. Figure 3.27 shows the largest donors to the LOTFA in 2019. The United States had significantly reduced its support to LOTFA in recent years, contributing $1.04 million in 2018, $0.95 million in 2019, and $5.54 million in 2020 through September 12, 2020.[46]

Contributions to the NATO ANA Trust Fund

The NATO-managed Afghan National Army Trust Fund (NATF) 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).[47] The Fund has received contributions from 24 NATO members, including the United States, and from 12 other Coalition partners totaling nearly $3.22 billion through October 5, 2020.[48] Figure 3.24 shows Germany, Australia, and Italy as the three largest contributors to the fund. The United

States made its first contribution in FY 2018 to support two projects under an existing procurement contract.[49]

World Bank Group in Afghanistan

The World Bank's International Development Association (IDA) has committed nearly $5.11 billion for development, emergency reconstruction projects, and eight budget support operations in Afghanistan from 2002 through August 2020. This support consists of over $4.67 billion in grants and $434 million in no-interest loans known as "credits." The Bank, as of August 2020, has 11 active IDA-only projects and 18 active projects jointly funded with the ARTF and other global trust funds with a combined commitment value of over $2.24 billion from IDA.

In addition, the International Finance Corporation (IFC) has made commitments valued at nearly $300 million and the Multilateral Investment Guarantee Agency (MIGA) has a gross exposure of nearly $114 million on projects in Afghanistan through August 2020.[50]

The United States is the World Bank Group's largest shareholder, with ownership stakes ranging between 10% and 25% of the shares in the IDA, IBRD, MIGA, and IFC.[51]

Asian Development Bank in Afghanistan

The Asian Development Bank (ADB) has committed over $5.98 billion for 154 development projects and technical assistance programs in Afghanistan from 2002 through September 2020. This support has consisted of $5.00 billion in grants (of which the Asian Development Fund, or ADF, provided $4.01 billion, and the ADB provided $0.99 billion in co-financing), $0.87 billion in concessional loans, and $105.9 million in technical assistance. ADB has provided $2.66 billion for 20 key road projects, $1.85 billion to support energy infrastructure, and $1.06 billion for irrigation and agricultural infrastructure projects. The United States and Japan are the largest shareholders of the ADB; each holds 15.57% of total shares.[52]

The ADB manages the Afghanistan Infrastructure Trust Fund (AITF), a multidonor platform that provides on-budget financing for technical assistance and investment, principally in the transport, energy, and water management sectors. The AITF has received contributions of $588.97 million from the NATO ANA Trust Fund, Germany, Japan, the United Kingdom, and the United States and disbursed $301.15 million through March 31, 2020.[53]

United Nations Assistance Mission in Afghanistan

The United Nations Assistance Mission in Afghanistan (UNAMA) is a political UN mission established at the request of the government of Afghanistan. UNAMA maintains its headquarters in Kabul and an extensive field presence

across Afghanistan, and is organized around its development and political affairs pillars. The Department of State has notified Congress of its annual plan to fund UNAMA along with other UN political missions, based on mission budgets, since FY 2008. The U.S. contribution to UNAMA, based on its fixed 22.0% share of UN budgets and funded through the Contribution to International Organizations (CIO) account, has totaled $493.81 million from FY 2008 through FY 2020. Other UN member governments have funded the remainder of UNAMA's budget of $2.24 billion over this period.[54]

Sources of U.S. Funding for Multilateral Assistance

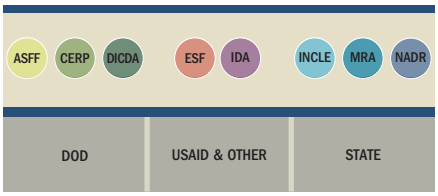
The United States provides significant financial support to multilateral institutions active in Afghanistan, and utilizes a wide range of appropriation authorities to engage with the international community. The Economic Support Fund (ESF) is the primary instrument for funding multilateral development, a number of USAID and State Department-managed accounts are used for multilateral humanitarian assistance, while the Afghanistan Security Forces Fund (ASFF), formerly the primary source of funding for multilateral security assistance, has largely yielded this role to its international partners.

Annual U.S. contributions to the World Bank Group, Asian Development Bank, and the United Nations Assistance Mission in Afghanistan (UNAMA) are funded by the Treasury and State Departments. The contributions are mostly fixed by international agreement and, except for UNAMA, are not allocable to Afghanistan. Table 3.6 matches the multilateral assistance programs and organizations active in Afghanistan with their sources of U.S. funding.

TABLE 3.6

SOURCES OF U.S. FUNDING FOR MULTILATERAL ASSISTANCE PROGRAMS AND ORGANIZATIONS IN AFGHANISTAN

Multilateral Assistance Programs and Organizations	Sources of U.S. Funding
Afghanistan Reconstruction Trust Fund (ARTF)	ESF
Law and Order Trust Fund for Afghanistan (LOTFA)	ASFF and INCLE
Afghan National Army (ANA) Trust Fund (NATF)	ASFF
Afghanistan Infrastructure Trust Fund (AITF)	ESF
UN OCHA Coordinated Programs	
UN World Food Programme (WFP)	IDA and Title II
UN High Commissioner for Refugees (UNHCR)	MRA
UN Children's Fund (UNICEF)	CSH, IDA, MRA, and Title II
UN Mine Action Service (UNMAS)	ESF and NADR
International Organization for Migration (IOM)	ESF, IDA, and MRA
UN Food and Agriculture Organization (FAO)	ESF and IDA
UN OCHA and its Afghanistan Humanitarian Fund	IDA
UN World Health Organization (WHO)	CSH, ESF, and IDA
HALO Trust	NADR
Save the Children	ESF and IDA
The Asia Foundation (TAF)	SFOPS TAF and ESF
UN Development Programme (UNDP)	ESF
UN Assistance Mission in Afghanistan (UNAMA)	CIO
World Bank Group (IBRD, IDA, IFC, and MIGA)	Treasury IP
Asian Development Bank (ADB and ADF)	Treasury IP



Note: SFOPS TAF refers to The Asia Foundation account in the Department of State, Foreign Operations, and Related Programs (SFOPS) appropriation; Treasury IP refers to the International Programs account in the Department of the Treasury appropriation.

Source: DOD, response to SIGAR data call, 1/18/2019; State, responses to SIGAR data call, 4/17/2020, 4/9/2020, and 8/21/2019; Treasury, response to SIGAR data call, 4/20/2020; UNDP, response to SIGAR data call, 4/5/2020; USAID, response to SIGAR data calls, 4/3/2020 and 1/13/2020; and USAID, Afghanistan-Complex Emergency Fact Sheet #4 FY 2017 at www.usaid.gov, accessed 4/9/2020.