

2 RECONSTRUCTION UPDATE



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Workers carry electric cables to a Kabul warehouse and pole-manufacturing plant. (World Bank photo by Sofie Tesson)



RECONSTRUCTION IN BRIEF

Section 2 of this quarterly report summarizes the key events of the reporting period as well as the programs and projects concerning Afghanistan reconstruction across four areas: Funding, Security, Governance, and Economic and Social Development

U.S. TROOPS AT LOWEST LEVEL SINCE 2001

- The Department of Defense (DOD) announced on November 17, 2020, it would execute a further troop reduction in Afghanistan from the 4,000–5,000 ordered last quarter to 2,500 by January 15, 2021.
- DOD announced on January 15 that the 2,500 level had been reached.
- Top generals said the new force level is sufficient to protect U.S. forces and their Afghan partners, as well as to carry out the U.S. training and counterterrorism missions.

VIOLENCE ESCALATES IN KABUL AND SOUTHERN AFGHANISTAN

- U.S. Forces-Afghanistan said this quarter enemy attacks in Kabul were higher than they were last quarter, and “much higher” than in the same quarter a year prior.
- Recent heavy fighting between U.S., Afghan, and Taliban forces in Helmand and Kandahar Provinces has forced thousands of Afghan civilians to flee their homes.

DONORS PLEDGE CONTINUED ASSISTANCE

- International donors pledged at least \$3.3 billion in civilian assistance to Afghanistan for 2021 at a November 23–24 conference in Geneva, Switzerland.
- Donors expressed the potential for between \$12 billion and \$13.2 billion through 2024 if subsequent annual commitments could stay at similar levels to the 2021 commitment—a drop from the \$15.2 billion pledged for four years at the 2016 donors’ conference.
- The amount pledged represents the bare minimum of what World Bank analysts say would be required to maintain Afghanistan as a “viable state.”

AFGHAN PEACE NEGOTIATIONS CONTINUE

- On December 2, the Islamic Republic of Afghanistan and Taliban negotiating teams agreed to rules and procedures to guide peace talks that might lead to a political roadmap and a permanent and comprehensive ceasefire.

- The negotiation teams recessed until January 5, 2021, to consult on the agenda; substantive discussions began on January 9.

AFGHANISTAN FACES SECOND WAVE OF COVID-19 PANDEMIC

- Poverty levels were forecast to rise to 61–72% of the population in 2020 due to the COVID-19 pandemic, while Afghanistan braced for a second wave of the disease in early 2021.
- While Afghan government revenues continued to recover from the impact of COVID-19 this quarter, Afghanistan’s sustainable domestic revenues fell by 2.8%, year-on-year, during 2020.
- A number of U.S. economic and social-development programs fell short of their FY 2020 performance goals due to COVID-related restrictions that hindered project activities.

OPIUM SURVEYS STILL DELAYED

- The biannual *Afghanistan Opium Survey* reports are still delayed after more than a year of disagreements between Afghanistan’s National Statistics and Information Authority and the United Nations Office on Drugs and Crime.

U.S. RECONSTRUCTION FUNDING

- Cumulative appropriations for reconstruction and related activities in Afghanistan since FY 2002 rose to \$143.27 billion in the quarter. The Consolidated Appropriations Act, 2021, enacted on December 27, 2020, provided \$3.05 billion for the Afghanistan Security Forces Fund (ASFF) for FY 2021, and rescinded \$1.10 billion from the ASFF FY 2020 account.
- Of the \$119.98 billion (84% of total) appropriated to the eight largest active reconstruction funds, about \$8.23 billion remained for possible disbursement.
- DOD’s latest *Cost of War Report*, dated September 30, 2020, said its cumulative obligations for Afghanistan, including U.S. warfighting and reconstruction, had reached \$815.7 billion. Cumulative Afghanistan reconstruction and related obligations reported by State, USAID, and other civilian agencies reached \$48.5 billion.

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STATUS OF FUNDS

STATUS OF FUNDS

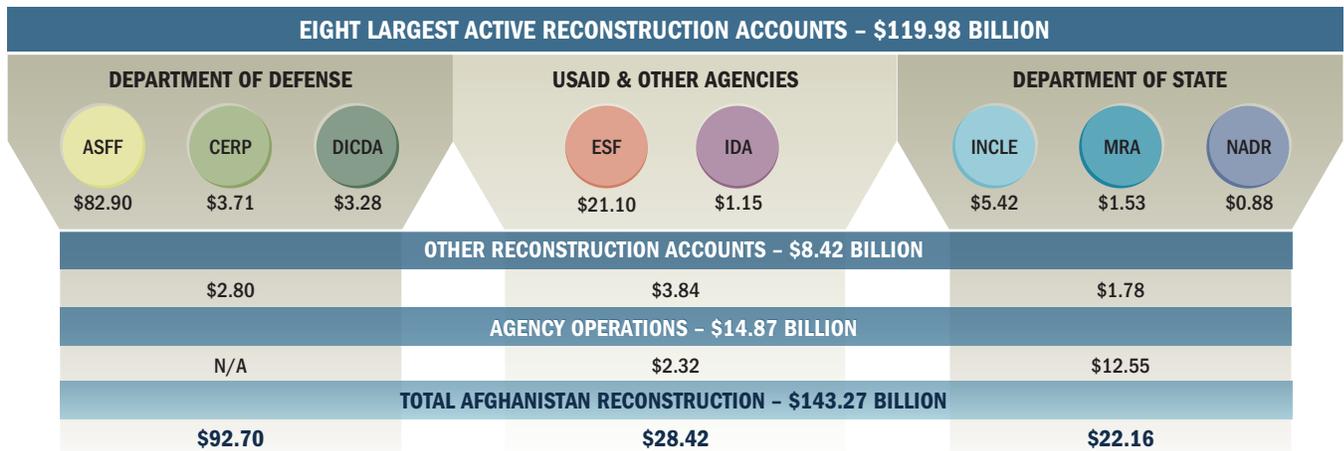
In accord with SIGAR’s legislative mandate, this section details the status of U.S. funds appropriated, obligated, and disbursed for reconstruction activities in Afghanistan. As of December 31, 2020, the United States had appropriated approximately \$143.27 billion for reconstruction and related activities in Afghanistan since FY 2002. Total Afghanistan reconstruction funding has been allocated as follows:

- \$88.32 billion for security (including \$4.60 billion for counternarcotics initiatives)
- \$35.95 billion for governance and development (\$4.41 billion for counternarcotics initiatives)
- \$4.13 billion for humanitarian aid
- \$14.87 billion for agency operations

Figure 2.1 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 these funds, the Public Law 480 Title II account, is no longer used to provide food aid to Afghanistan and it has been removed from this section of our reporting.

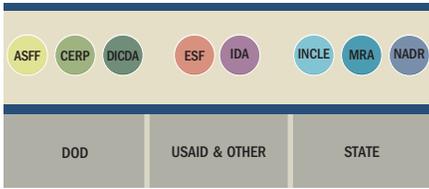
- ASFF:** Afghanistan Security Forces Fund
- CERP:** Commanders’ Emergency Response Program
- DICDA:** Drug Interdiction and Counter-Drug Activities
- ESF:** Economic Support Fund
- IDA:** International Disaster Assistance
- INCLE:** International Narcotics Control and Law Enforcement
- MRA:** Migration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

FIGURE 2.1
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.

STATUS OF FUNDS



U.S. RECONSTRUCTION FUNDING FOR AFGHANISTAN

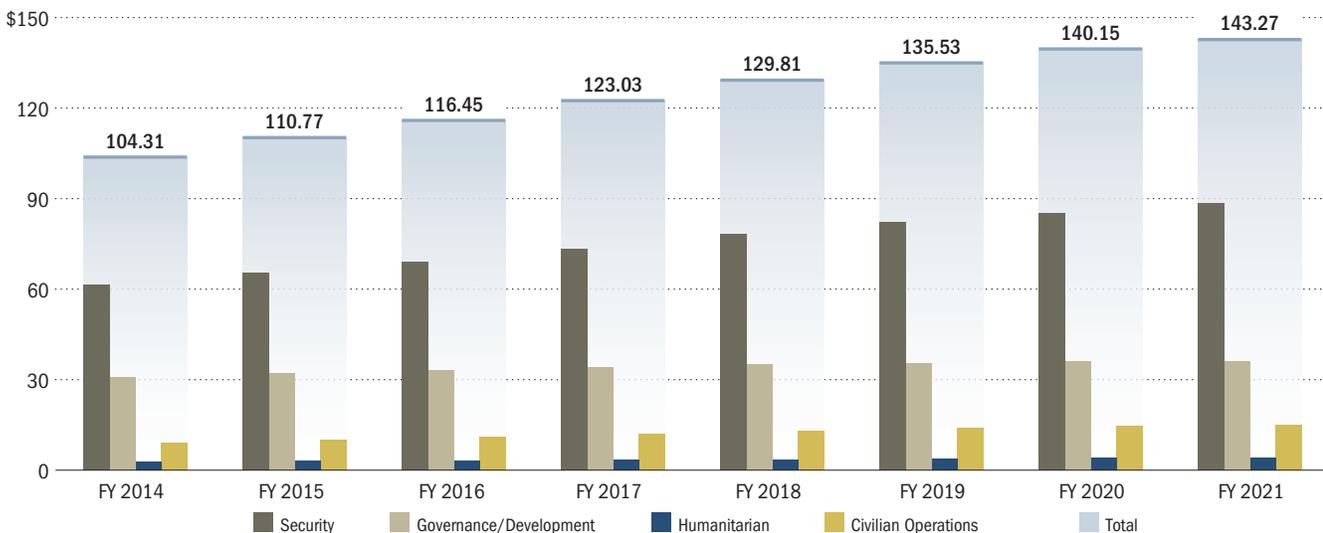
As of December 31, 2020, cumulative appropriations for reconstruction and related activities in Afghanistan totaled approximately \$143.27 billion, as shown in Figure 2.2. This total can be divided into four major categories of reconstruction and related funding: security, governance and development, humanitarian, and oversight and operations. Approximately \$9.00 billion of these funds support counternarcotics initiatives that crosscut the security (\$4.60 billion) and governance and development (\$4.41 billion) categories. For complete information regarding U.S. appropriations, see Appendix B.

President Donald J. Trump signed the Consolidated Appropriations Act, 2021 (H.R. 133) into law on December 27, 2020, providing appropriations for all the agencies that are active in Afghanistan, including the Departments of Defense, State, and Justice; the U.S. Agency for International Development; the U.S. Agency for Global Media; the U.S. International Development Finance Corporation; and SIGAR. Three appropriations were specifically

The amount provided to the eight largest active U.S. funds represents more than 83.7% (nearly \$119.98 billion) of total reconstruction assistance in Afghanistan since FY 2002. Of this amount, over 90.8% (more than \$108.90 billion) has been obligated, and over 87.8% (nearly \$105.37 billion) has been disbursed. An estimated \$6.38 billion of the amount appropriated for these funds has expired and will therefore not be disbursed.

FIGURE 2.2

CUMULATIVE APPROPRIATIONS BY FUNDING CATEGORY AS OF DECEMBER 31, 2020 (\$ 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

targeted for Afghanistan, consisting of the Afghanistan Security Forces Fund (ASFF), the Commanders' Emergency Response Program (CERP), and the SIGAR appropriation. These appropriations, totaling \$3.10 billion, combined with \$0.02 billion from other agency actions, comprise the FY 2021 appropriations of \$3.12 billion through December 31, 2020, as shown in Figure 2.3.

Since 2002, the United States has provided more than \$16.90 billion in on-budget assistance to the government of Afghanistan. This includes more than \$10.94 billion provided to Afghan government ministries and institutions, and nearly \$5.96 billion to three multilateral 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 2.1 shows U.S. on-budget assistance disbursed to the Afghan government and multilateral trust funds.

TABLE 2.1

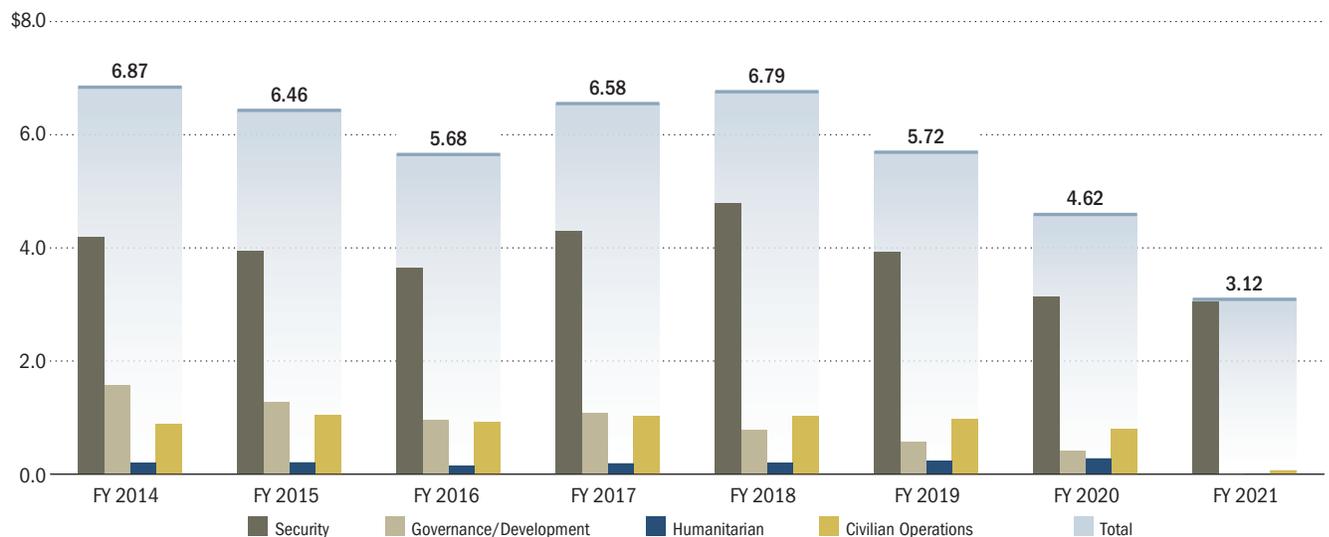
U.S. ON-BUDGET ASSISTANCE TO AFGHANISTAN SINCE 2002 (\$ MILLIONS)	
Disbursements	
Total On-Budget Assistance	\$16,900.17
Government-to-Government	10,943.24
DOD	10,085.59
USAID	772.46
State	85.19
Multilateral Trust Funds	5,956.93
ARTF	4,127.68
LOTFA	1,675.58
AITF	153.67

Note: Numbers have been rounded.

Source: USAID, response to SIGAR data call, 1/10/2021; State, response to SIGAR data call, 10/18/2018; DOD, response to SIGAR data call, 1/15/2021; World Bank, ARTF: Administrator's Report on Financial Status as of November 20, 2020 (end of 11th month of FY 1399), accessed 1/13/2021; UNDP, LOTFA Receipts 2002–2020 and LOTFA MPTF Receipts 2002–2020, updated 12/31/2020, in response to SIGAR data call, 1/8/2021.

FIGURE 2.3

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.

STATUS OF FUNDS

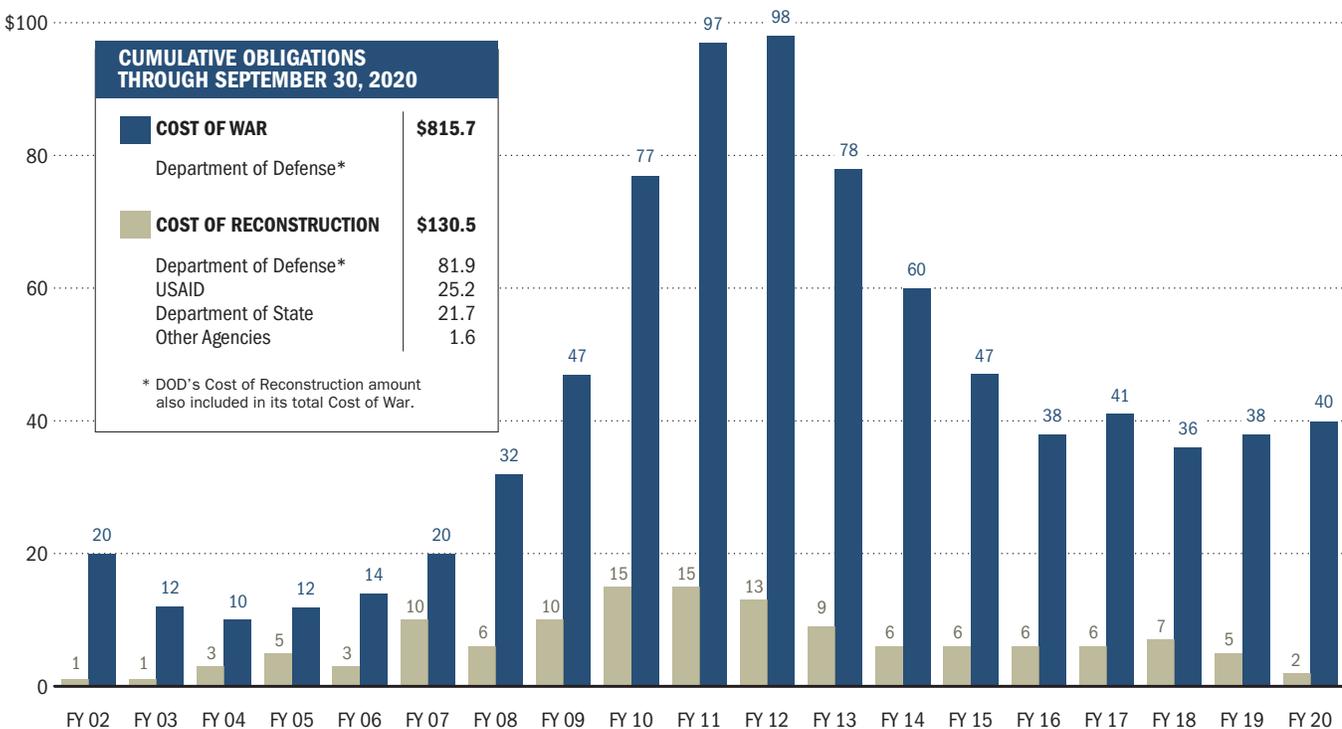
U.S. COST OF WAR AND RECONSTRUCTION IN AFGHANISTAN

Reconstruction costs for Afghanistan equal approximately 16% of all funds obligated by the Department of Defense for Afghanistan since 2001. DOD reported in its *Cost of War Report* as of September 30, 2020, that it had obligated \$815.7 billion for Operation Enduring Freedom and Operation Freedom's Sentinel in Afghanistan, including the cost of maintaining U.S. troops in Afghanistan.¹

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 \$130.5 billion at that date. Note that the DOD contribution to the reconstruction of Afghanistan is contained in both the \$815.7 billion Cost of War and \$130.5 billion Cost of Reconstruction figures. Figure 2.4 presents the annual and cumulative costs for war and reconstruction in Afghanistan.

FIGURE 2.4

AFGHANISTAN COST OF WAR AND RECONSTRUCTION, ANNUAL AND CUMULATIVE OBLIGATIONS FY 2002 TO FY 2020 Q4 (\$ BILLIONS)



Note: Numbers have been rounded. Cumulative obligations reported by DOD for the Cost of War through September 30, 2020, differ markedly from cumulative appropriations through December 31, 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 September 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, 10/30/2020. Obligation data shown against year funds appropriated.

STATUS OF FUNDS

AFGHANISTAN RECONSTRUCTION FUNDING PIPELINE

Since 2002, Congress has appropriated nearly \$143.27 billion for reconstruction and related activities in Afghanistan. Of this amount, nearly \$119.98 billion (83.7%) was appropriated to the eight largest active reconstruction accounts, as shown in Table 2.2.

As of December 31, 2020, approximately \$8.23 billion of the amount appropriated to the eight largest active reconstruction funds remained for possible disbursement, as shown in Figure 2.5. 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 2.5

STATUS OF APPROPRIATED FUNDS, EIGHT LARGEST ACTIVE ACCOUNTS AS OF DECEMBER 31, 2020 (\$ BILLIONS)

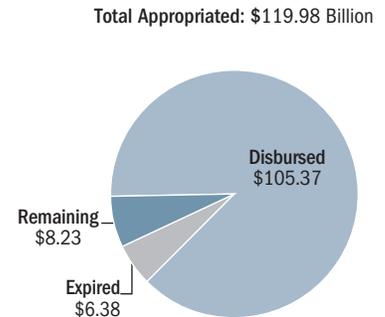


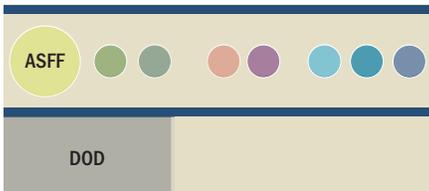
TABLE 2.2

CUMULATIVE AMOUNTS APPROPRIATED, OBLIGATED, DISBURSED, AND REMAINING FY 2002 TO DECEMBER 31, 2020 (\$ BILLIONS)				
	Appropriated	Obligated	Disbursed	Remaining
Afghanistan Security Forces Fund (ASFF)	\$82.90	\$74.75	\$74.00	\$5.23
Economic Support Fund (ESF)	21.10	20.03	18.00	2.21
International Narcotics Control and Law Enforcement (INCLE)	5.42	5.17	4.59	0.61
Commanders' Emergency Response Program (CERP)	3.71	2.29	2.29	0.00
Drug Interdiction and Counter-Drug Activities (DICDA)	3.28	3.28	3.28	0.00
Migration and Refugee Assistance (MRA)	1.53	1.52	1.50	0.02
International Disaster Assistance (IDA)	1.15	1.12	0.97	0.15
Non-Proliferation, Antiterrorism, Demining, and Related (NADR)	0.88	0.74	0.74	0.00
Total Eight Largest Active Accounts	119.98	108.90	105.37	8.23
Other Reconstruction Funds	8.42			
Agency Operations	14.87			
Total	\$143.27			

Note: Numbers have been rounded. The amount remaining reflects the total disbursement potential of the eight largest active reconstruction accounts after deducting approximately \$6.38 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 can not be determined but is most often less than the most recent annual appropriation.

Source: SIGAR analysis of appropriation laws and obligation and disbursement data provided by DOD, State, and USAID, 1/20/2021.

STATUS OF FUNDS



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.²

President Donald J. Trump signed the Consolidated Appropriations Act, 2021, into law on December 27, 2020, which under Division C-Department of Defense Appropriations Act, 2021, provided an appropriation of \$3.05 billion for ASFF FY 2021 and a **rescission** of \$1.10 billion for ASFF FY 2020. This decrease in the funding for ASFF FY 2020 reduced the original appropriation from \$4.20 billion to an adjusted appropriation of \$3.10 billion, as shown in Figure 2.6.³

As of December 31, 2020, cumulative appropriations for ASFF stood at nearly \$82.90 billion, with nearly \$74.75 billion in funding having been obligated, and more than \$74.00 billion having been disbursed, as shown in Figure 2.7. DOD reported that cumulative obligations increased by more than \$782.07 million during the quarter ending December 31, 2020, and that cumulative disbursements increased by more than \$653.01 million.⁴

FIGURE 2.6

ASFF APPROPRIATED FUNDS BY FISCAL YEAR (\$ BILLIONS)

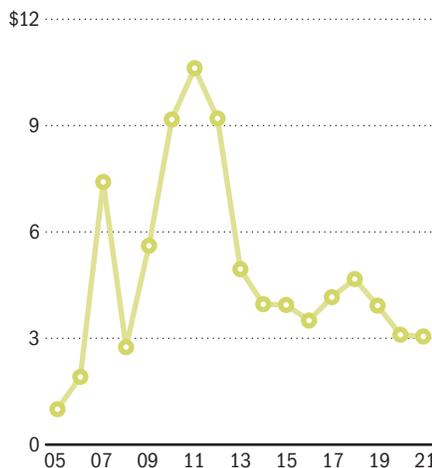
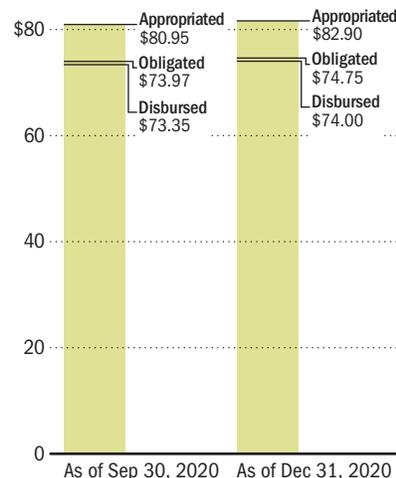


FIGURE 2.7

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, \$396 million from FY 2019 in Pub. L. No. 116-93, and \$1.10 billion from FY 2020 in Pub. L. No. 116-260.

Source: DFAS, "AR(M) 1002 Appropriation Status by FY Program and Subaccounts December 2020," 1/19/2021; DFAS, "AR(M) 1002 Appropriation Status by FY Program and Subaccounts September 2020," 10/17/2020; Pub. L. Nos. 116-260, 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.

STATUS OF FUNDS

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.⁵

As of December 31, 2020, DOD had disbursed more than \$69.34 billion from the ASFF appropriations for FY 2005 through FY 2018. Of this amount, nearly \$47.45 billion was disbursed for the ANA, more than \$21.49 billion was disbursed for the ANP, and nearly \$0.39 billion was disbursed for Related Activities.

As shown in Figure 2.8, the largest portion of the funds disbursed for the ANA—nearly \$23.53 billion—supported ANA troop and equipment sustainment. Of the funds disbursed for the ANP, the largest portion—more than \$9.62 billion—also supported sustainment of ANP forces, as shown in Figure 2.9.⁶

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 2.8

ASFF DISBURSEMENTS FOR THE ANA BY SUBACTIVITY GROUP, FY 2005 TO FY 2018 APPROPRIATIONS THROUGH DECEMBER 31, 2020 (\$ BILLIONS)

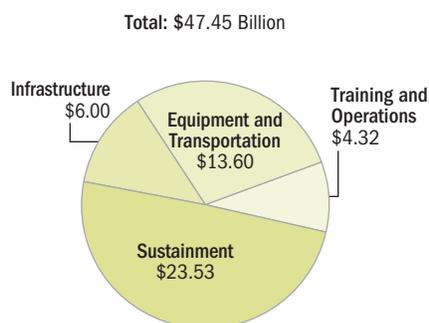


FIGURE 2.9

ASFF DISBURSEMENTS FOR THE ANP BY SUBACTIVITY GROUP, FY 2005 TO FY 2018 APPROPRIATIONS THROUGH DECEMBER 31, 2020 (\$ BILLIONS)



Note: Numbers have been rounded. Excludes the ASFF FY 2019, FY 2020, and FY 2021 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 December 2020," 1/19/2021.

STATUS OF FUNDS

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 2.3.

TABLE 2.3

ASFF FY 2019 AND ASFF FY 2020 BUDGET EXECUTION THROUGH DECEMBER 31, 2020 (\$ MILLIONS)						
Budget Activity Groups	ASFF FY 2019			ASFF FY 2020		
	Budget (FAP 19-5)	Obligations	Disbursements	Budget (FAP 20-2)	Obligations	Disbursements
Afghan National Army	\$1,528.99	\$1,441.29	\$1,351.34	\$1,222.37	\$705.91	\$434.21
Afghan National Police	665.00	541.10	491.76	540.20	247.29	154.43
Afghan Air Force	995.95	894.66	873.95	1,086.42	511.09	476.46
Afghan Spec. Sec. Forces	730.06	704.31	621.98	1,350.99	199.37	159.47
Total	\$3,920.00	\$3,581.36	\$3,339.03	\$4,199.98	\$1,663.66	\$1,224.57

Note: Numbers have been rounded. The current ASFF FY 2020 budget, based on FAP 20-2, does not yet reflect the \$1.10 billion rescinded from the account in the Department of Defense Appropriation Act, 2021, enacted on December 27, 2020. Totals exclude undistributed obligations and 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 December 2020, 1/19/2021.

NATO ANA Trust Fund

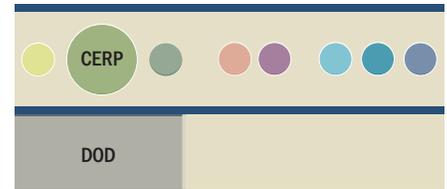
The NATO-managed Afghan National Army (ANA) Trust Fund (NATF) has contributed nearly \$1.70 billion to ASFF for specific projects funded by donor nations through December 31, 2020, and ASFF has returned more than \$400.18 million of these funds following the cancellation or completion of these projects. DOD has obligated nearly \$1.05 billion and disbursed more than \$913.79 million of NATF-contributed funds through ASFF through September 30, 2020.⁷ These amounts are not reflected in the U.S. government-funded ASFF obligation and disbursement numbers presented in Figures 2.6 and 2.7.

COMMANDERS' EMERGENCY RESPONSE PROGRAM

The Commanders' 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 restricted to small projects whose cost may not exceed \$500,000.⁸

The Department of Defense Appropriations Act, 2021, decreased the annual appropriation for CERP from \$5.0 million in FY 2020 to \$2.0 million in FY 2021, bringing total cumulative funding to more than \$3.71 billion. House Report 116-453 accompanying the Appropriations Act states that “the Committee believes that after nearly two decades the time has come to wind down this program [CERP]. The Committee directs the Secretary of Defense to transition activities to the Afghanistan Security Forces and other agencies of the United States government, as appropriate, and to phase out this program during fiscal year 2021.”⁹

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 2.10, 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 December 31, 2020, as shown in Figure 2.11.¹⁰



CERP FUNDS TERMINOLOGY

Appropriations: Total monies available for commitments

Obligations: Commitments to pay monies

Disbursements: Monies that have been expended

FIGURE 2.10

CERP APPROPRIATIONS BY FISCAL YEAR
(\$ MILLIONS)

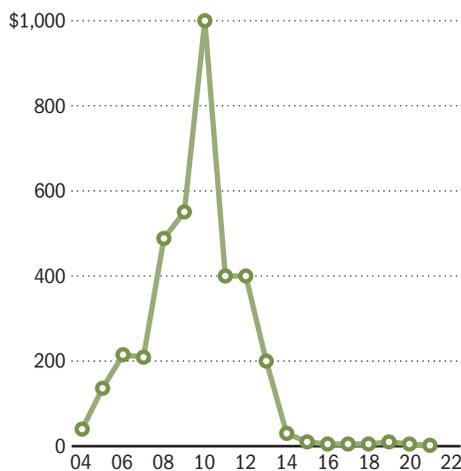
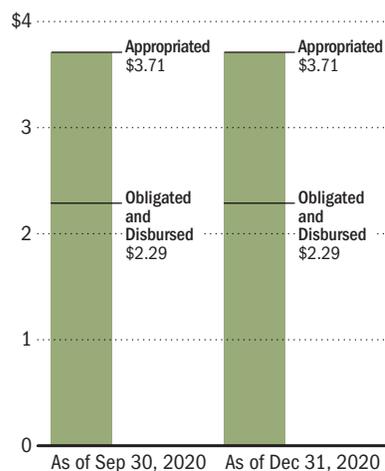


FIGURE 2.11

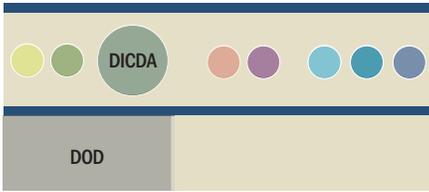
CERP FUNDS, CUMULATIVE COMPARISON
(\$ BILLIONS)



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, 1/15/2021 and 10/19/2020; 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.

STATUS OF FUNDS



DICDA FUNDS TERMINOLOGY

Appropriations: Total monies available for commitments

Obligations: Commitments to pay monies

Disbursements: Monies that have been expended

DRUG INTERDICTION AND COUNTER-DRUG ACTIVITIES

The Drug Interdiction and Counter-Drug Activities (DICDA), Defense appropriation provided funding for efforts intended to stabilize Afghanistan by combating the drug trade and related activities. The DOD Counterdrug group allocated this funding to support the Counternarcotics Police of Afghanistan units (mentored by the DEA and U.S. Army Special Forces) who investigated high-value targets and conducted drug-interdiction operations. Funding was also provided to the Afghanistan Special Mission Wing (SMW) to support their fleet of rotary- and fixed-wing aircraft. The SMW's aircraft provided air mobility to conduct intelligence, surveillance, and reconnaissance operations aimed at counterdrug operations in country.¹¹

The DOD Counterdrug group allocated modest amounts of funding to Afghanistan programs in recent years as the number of counterdrug missions performed by the SMW decreased, falling from \$118.01 million in FY 2018 to \$10.18 million in FY 2019 and \$24.30 million in FY 2020. The Department of Defense Appropriations Act, 2021, provided no DICDA Overseas Contingency Operations (OCO) funding for FY 2021. The DOD Counterdrug group consequently has no plans to fund activities in Afghanistan in FY 2021, and the appropriation for FY 2021 stands at zero, as shown in Figure 2.12.¹² Cumulative amounts appropriated and transferred from the Central Transfer Account remain unchanged between September 30 and December 31, 2020, at \$3.28 billion, as shown in Figure 2.13.¹³

FIGURE 2.12

DICDA APPROPRIATIONS BY FISCAL YEAR
(\$ MILLIONS)

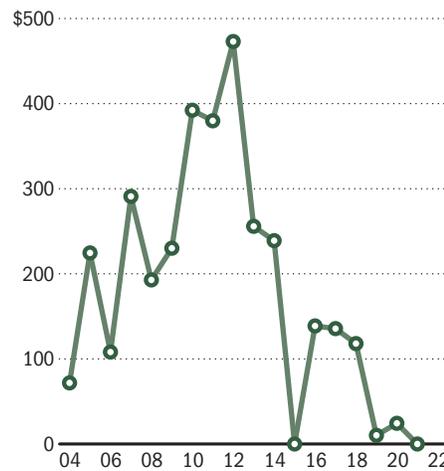
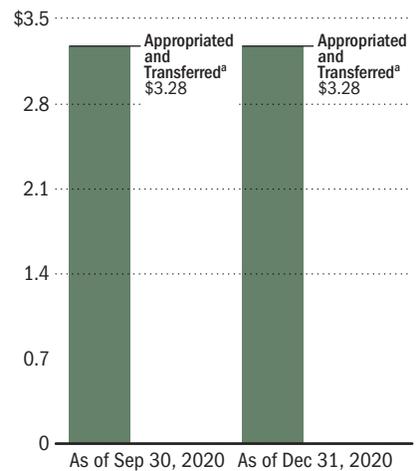


FIGURE 2.13

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.

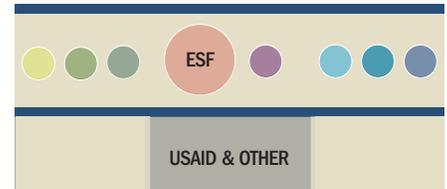
^a DOD reprograms all DICDA funds to the military services and defense agencies for obligation and disbursement.

Source: DOD, response to SIGAR data call, 1/15/2021 and 10/15/2020; OSD Comptroller, 15-23 PA: Omnibus 15 Prior Approval Request, 6/30/2015, p. 42.

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.¹⁴

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. In the quarter ending September 30, 2020, \$93.00 million in FY 2015 ESF-OCO funds were 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 nearly \$20.03 billion had been obligated and nearly \$18.00 billion had been disbursed as of December 31, 2020.¹⁵ Figure 2.14 below shows ESF appropriations by fiscal year, and Figure 2.15 shows cumulative appropriations, obligations, and disbursements as of September 30 and December 31, 2020.



ESF FUNDS TERMINOLOGY

Appropriations: Total monies available for commitments

Obligations: Commitments to pay monies

Disbursements: Monies that have been expended

FIGURE 2.14

ESF APPROPRIATIONS BY FISCAL YEAR
(\$ BILLIONS)

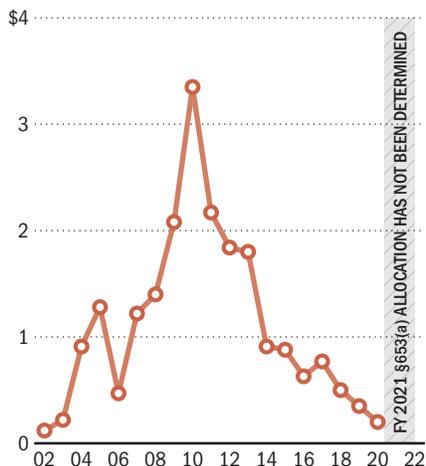
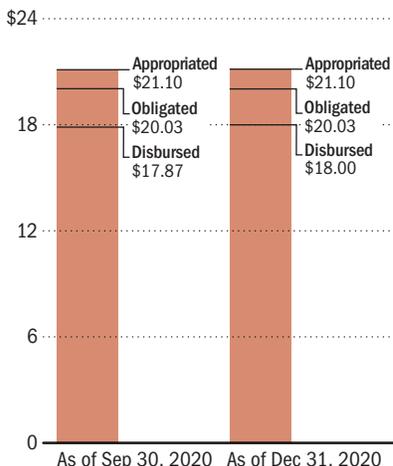


FIGURE 2.15

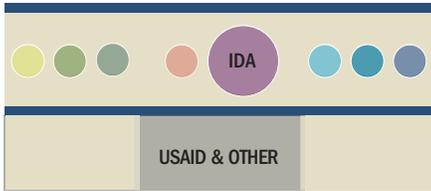
ESF FUNDS, CUMULATIVE COMPARISON
(\$ BILLIONS)



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, 1/19/2021 and 10/12/2020; State, response to SIGAR data call, 1/13/2021, 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.

STATUS OF FUNDS



IDA FUNDS TERMINOLOGY

Appropriations: Total monies available for commitments

Obligations: Commitments to pay monies

Disbursements: Monies that have been expended

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), and the UN’s World Health Organization (WHO) to deliver goods and services to assist conflict- and disaster-affected populations in Afghanistan.¹⁶

USAID reported more than \$1.15 billion in IDA funds had been allocated to Afghanistan from 2002 to December 31, 2020, with obligations of more than \$1.12 billion and disbursements of nearly \$0.97 billion reported as of that date, as shown in Figure 2.17. USAID appropriated more than \$178.61 million in IDA funds in FY 2020, the highest level of appropriations that it had recorded in Afghanistan since 2002, as shown in Figure 2.16.¹⁷

FIGURE 2.16

IDA APPROPRIATIONS BY FISCAL YEAR
(\$ MILLIONS)

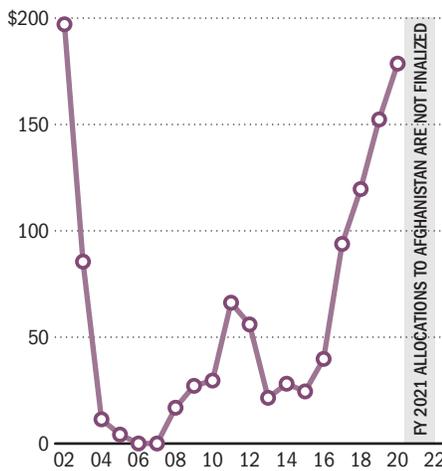
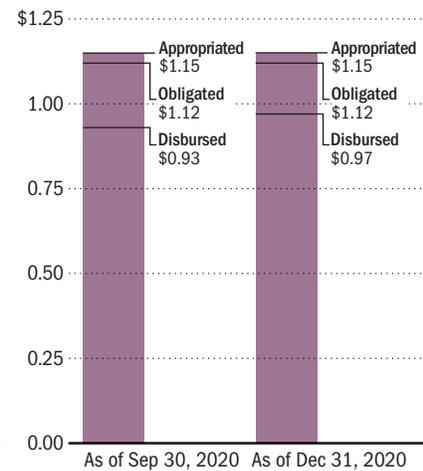


FIGURE 2.17

IDA FUNDS, CUMULATIVE COMPARISON
(\$ BILLIONS)



Note: Numbers have been rounded. Data may include interagency transfers.
Source: USAID, response to SIGAR data call, 1/19/2021 and 10/12/2020.

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.¹⁸

The INCLE account was allocated \$88.00 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 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 2018.¹⁹ Cumulative funding for INCLE stands at more than \$5.42 billion, of which nearly \$5.17 billion has been obligated and more than \$4.59 billion has been disbursed as of December 31, 2020. Figure 2.18 shows INCLE appropriations by fiscal year, and Figure 2.19 shows cumulative appropriations, obligations, and disbursements as of September 30 and December 31, 2020.²⁰



INCLE FUNDS TERMINOLOGY

Appropriations: Total monies available for commitments

Obligations: Commitments to pay monies

Disbursements: Monies that have been expended

FIGURE 2.18

INCLE APPROPRIATIONS BY FISCAL YEAR
(\$ MILLIONS)

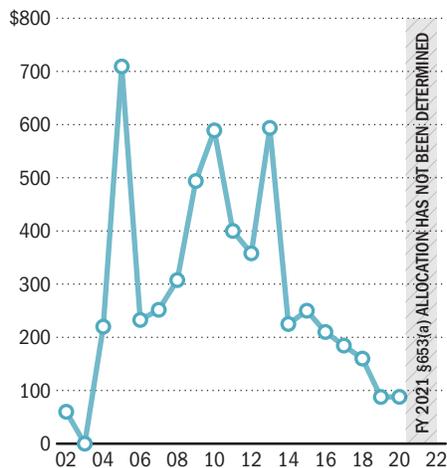


FIGURE 2.19

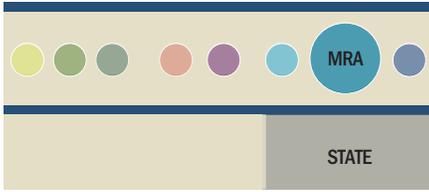
INCLE FUNDS, CUMULATIVE COMPARISON
(\$ BILLIONS)



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

Source: State, response to SIGAR data call, 1/7/2021 and 10/15/2020.

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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), other international organizations, and various nongovernmental organizations (NGOs) in Afghanistan to support Afghan refugees throughout the region and upon their return to Afghanistan.²¹

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 nearly \$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 December 31, 2020, with cumulative obligations and disbursements reaching more than \$1.52 billion and nearly \$1.50 billion, respectively, on that date. Figure 2.20 shows MRA appropriations by fiscal year, and Figure 2.21 shows cumulative appropriations, obligations, and disbursements as of December 31, 2020.²²

FIGURE 2.20

MRA APPROPRIATIONS BY FISCAL YEAR
(\$ MILLIONS)

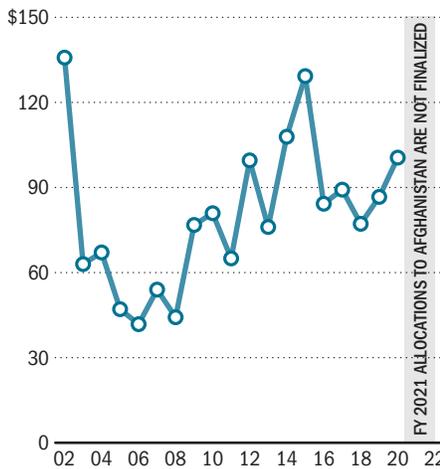
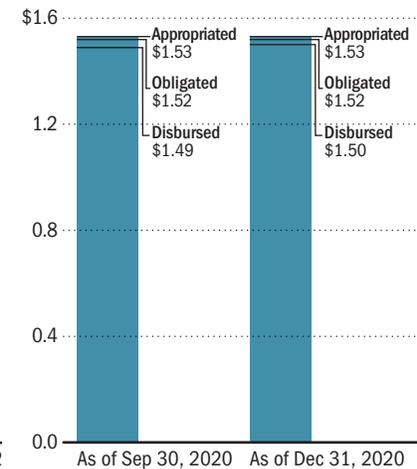


FIGURE 2.21

MRA FUNDS, CUMULATIVE COMPARISON
(\$ BILLIONS)

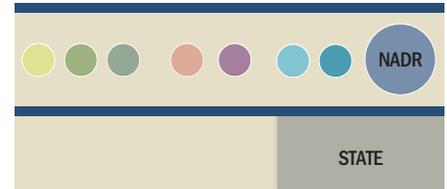


Note: Numbers have been rounded. Data may include interagency transfers.
Source: State, response to SIGAR data call, 1/14/2021 and 10/15/2020.

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.²³ 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.²⁴

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, the U.S. 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 2.22 shows annual allocations to the NADR account, and Figure 2.23 shows that the cumulative total of NADR funds appropriated and transferred remained unchanged between September 30, 2020, and December 31, 2020, at \$881.34 million.²⁵



NADR FUNDS TERMINOLOGY

Appropriations: Total monies available for commitments

Obligations: Commitments to pay monies

Disbursements: Monies that have been expended

FIGURE 2.22

NADR APPROPRIATIONS BY FISCAL YEAR
(\$ MILLIONS)

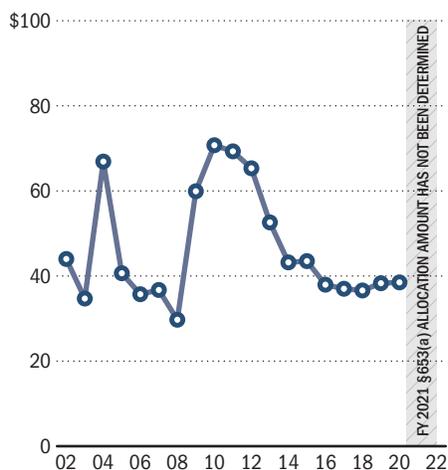
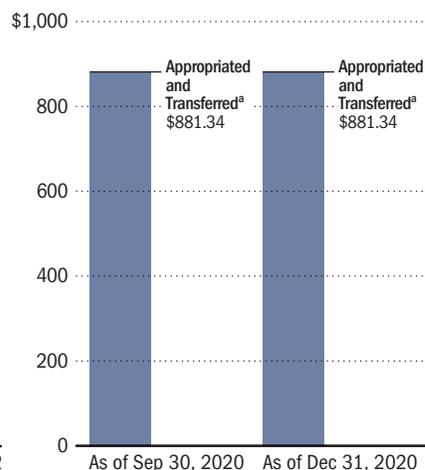


FIGURE 2.23

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, 1/13/2021, 7/13/2020, 1/3/2020, and 10/5/2018.

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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).

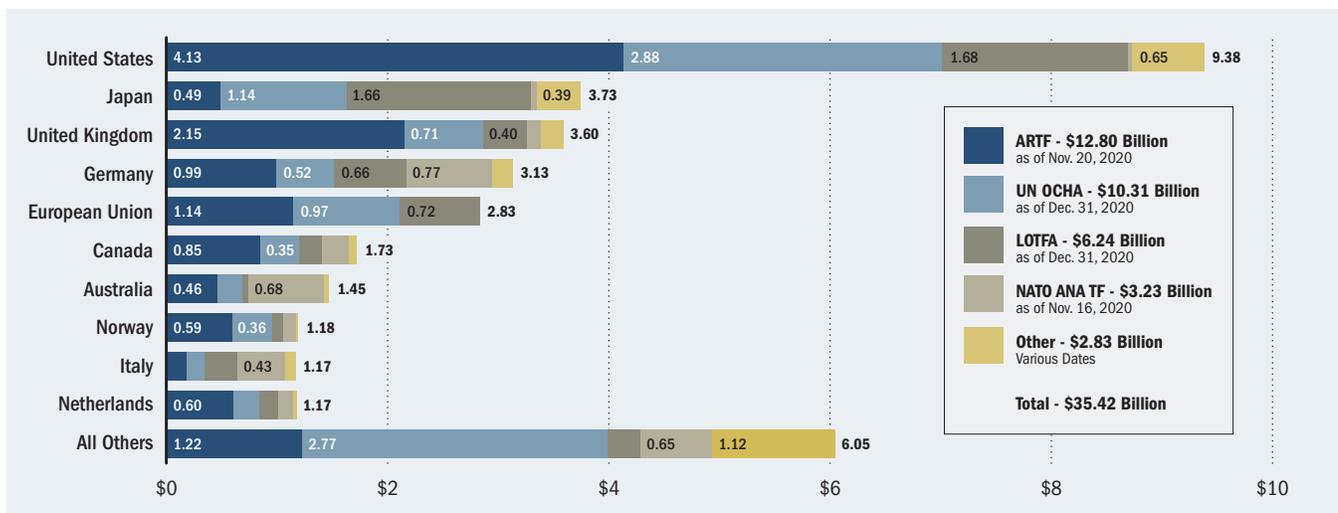
The four main multilateral trust funds are the World Bank-managed Afghanistan Reconstruction Trust Fund (ARTF), the UNDP-managed Law and Order Trust Fund for Afghanistan (LOTFA), the NATO-managed Afghan National Army (ANA) Trust Fund (NATF), and the ADB-managed Afghanistan Infrastructure Trust Fund (AITF).

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.

The four multilateral trust funds, ARTF, LOTFA, NATF, and AITF, as well as UNAMA and UN OCHA-coordinated humanitarian assistance organizations,

FIGURE 2.24

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 6/30/2020.

Source: World Bank, ARTF: Administrator's Report on Financial Status as of November 20, 2020 (end of 11th month of FY 1399) at www.artf.af, accessed 1/13/2021; UN OCHA, Financial Tracking Service at <https://fts.unocha.org>, accessed 12/31/2020; UNDP, LOTFA Receipts 2002–2020 and LOTFA MPTF Receipts 2002–2020, updated through 12/31/2020, in response to SIGAR data call, 1/8/2021; NATO, Afghan National Army (ANA) Trust Fund, Status of Contributions Made as of 16 November 2020, at www.nato.int, accessed 1/14/2021; ADB, AITF Quarterly Report (April–June 2020), p. 10, in response to SIGAR data call, 1/13/2021; State, UNAMA approved budgets and notified funding plans, in response to SIGAR data calls, 10/8/2020 and 7/13/2020; UN, Country Assessments, at www.un.org/en/ga/contributions/scale, accessed 10/9/2020.

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all report donor contributions for their Afghanistan programs. Cumulative contributions to these six organizations since 2002 have amounted to \$35.42 billion, with the United States contributing \$9.38 billion of this amount, as shown in Figure 2.24. 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 \$11.88 billion to Afghanistan since 2002, as discussed in the sections that follow. The sources of funding for U.S. contributions are shown on Table 2.6 on page 45.

Donor Pledges at the Afghanistan Conference in Geneva

The international donor community met virtually in Geneva for the 2020 Afghanistan Conference in November 2020 to pledge their support for civilian assistance to Afghanistan for the 2021 to 2024 period. The donors made one-, two-, three-, or four-year pledges at the Conference; defined the scope of their pledged civilian development assistance (excluding emergency humanitarian assistance) in various ways; and many attached significant conditions to their pledges. The United States made a single-year pledge of \$300 million for 2021, with up to an additional approximately \$300 million available in the near term depending on the Afghan government making “meaningful progress” in the peace process. The U.S. pledge would be funded from obligated but unexpended FY 2019 ESF, INCLE, and NADR funds, but not IDA or MRA humanitarian assistance funds. The account makeup of the additional approximately \$300 million, if released, is yet to be finalized but would likewise exclude IDA or MRA humanitarian assistance funds.²⁶ Afghanistan’s Ministry of Finance estimates the pledges will result in nearly \$3.25 billion in contributions for 2021, with the U.S. providing \$600 million, assuming all donor pledge conditions are satisfactorily met as shown in Table 2.4.²⁷

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 20, 2020, the World Bank reported that 34 donors had paid in more than \$12.80 billion. Figure 2.24 shows the four largest donors over this period as the United States, the UK, the European Union, and Germany. Figure 2.25 on the following page shows that these four were also the largest donors to the ARTF for Afghan FY 1399 (December 22, 2019–December 20, 2020). The ARTF has received paid in and indicated contributions of \$920.34 million in Afghan FY 1399, which if realized would represent an increase of 18% from the \$780.38 million it received in Afghan FY 1398.²⁸

Contributions to the ARTF are divided into two funding channels, the Recurrent Cost (RC) Window and the Investment Window. As of November 20, 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.²⁹ To ensure that the

TABLE 2.4

2020 AFGHANISTAN CONFERENCE PLEDGES FOR 2021 (\$ MILLIONS)	
Donors	Pledges
United States	\$600.00
Germany	511.70
European Union	357.00
World Bank Group	334.00
India	250.00
Asian Development Bank	221.00
United Kingdom	207.70
Japan	180.00
Sweden	95.10
Norway	69.31
Canada	67.50
Denmark	64.00
Netherlands	59.50
Italy	41.64
Australia	38.85
Turkey	37.50
Finland	35.70
Other	76.50
Total	\$3,247.00

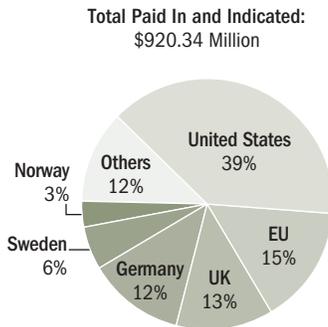
Note: Pledges for civilian assistance made for 2021 or for an average year in a multiyear pledge that may be conditional. Donor pledge conditions are assumed to be met.

Source: Ministry of Finance, GIROA, response to SIGAR information request, 1/20/2021.

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FIGURE 2.25

ARTF CONTRIBUTIONS BY DONOR, AFGHAN FY 1399 (PERCENT)

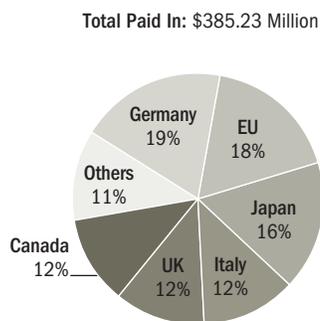


Note: Percentages may not add to 100% due to rounding. "Others" includes 14 national government donors. Donors had paid in \$647.62 million and pledged \$272.72 million for their FY 1399 contributions as of the report date.

Source: World Bank, ARTF: Administrator's Report on Financial Status as of November 20, 2020 (end of 11th month of FY 1399) at www.artf.af, accessed 1/13/2021.

FIGURE 2.26

LOTFA CONTRIBUTIONS BY DONOR, CALENDAR YEAR 2020 (PERCENT)



Note: Numbers may not add due to rounding. "Others" includes the United States, ten 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 12/31/2020, in response to SIGAR data call, 1/8/2021.

RC Window receives adequate funding, donors to the ARTF may not “prefer-ence” (earmark) more than half of their annual contributions.³⁰

The Investment Window supports development programs. As of November 20, 2020, according to the World Bank, nearly \$5.88 billion had been committed through the Investment Window, and more than \$5.08 billion had been disbursed. The Bank reported 29 active projects with a combined commitment value of nearly \$2.21 billion, of which nearly \$1.41 billion had been disbursed.³¹

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).³² 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, and donations of nearly \$306.05 million have been received from 12 donors, led by the United Kingdom, Canada, and the European Union (and without financial participation from the United States).³³

Donors have paid in nearly \$6.24 billion to the two LOTFA funds from 2002 through December 31, 2020. Figure 2.24 shows the fund's two largest donors on a cumulative basis have been the United States and Japan. Figure 2.26 shows the largest donors to the LOTFA in 2020. The United States has 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 2020.³⁴

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 multiyear humanitarian-response plans

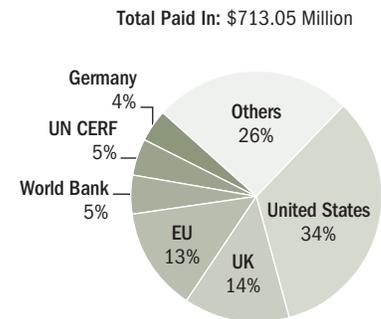
STATUS OF FUNDS

for Afghanistan, and provides timely reporting of humanitarian assistance provided by donors to facilitate funding of targeted needs. Donors have contributed nearly \$10.31 billion to humanitarian-assistance organizations from 2002 through December 31, 2020, as reported by OCHA. OCHA-led annual humanitarian-response plans and emergency appeals for Afghanistan accounted for nearly \$6.79 billion, or 65.8%, 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 2.24; while the United States, United Kingdom, and the European Union were the largest contributors in 2020, when the international community contributed \$713.05 million to these organizations, as shown in Figure 2.27. 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 2.5.³⁵

FIGURE 2.27

UN OCHA-COORDINATED CONTRIBUTIONS BY DONOR, CALENDAR YEAR 2020 (PERCENT)



Note: Percentages may not add to 100% due to rounding. “Others” includes 21 national governments and 14 other entities. UN CERF refers to the the UN’s Central Emergency Response Fund.

Source: UN OCHA, Financial Tracking Service at <https://fts.unocha.org>, accessed 12/31/2020.

TABLE 2.5

LARGEST RECIPIENTS OF HUMANITARIAN ASSISTANCE FOR AFGHANISTAN UN OFFICE FOR THE COORDINATION OF HUMANITARIAN AFFAIRS (OCHA) CUMULATIVE RECEIPTS, 2002 TO DECEMBER 31, 2020 (\$ MILLIONS)

Largest Recipients	Receipts
United Nations Organizations	
World Food Programme (WFP)	\$3,152.11
United Nations High Commissioner for Refugees (UNHCR)	1,249.80
United Nations Children’s Fund (UNICEF)	561.86
United Nations Mine Action Service (UNMAS)	336.32
International Organization for Migration (IOM)	281.53
Food and Agricultural Organization (FAO)	220.69
Office for the Coordination of Humanitarian Affairs (UN OCHA)	144.29
World Health Organization (WHO)	150.15
Nongovernmental Organizations	
International Committee of the Red Cross	761.15
Norwegian Refugee Council	193.86
HALO Trust	118.05
Save the Children	111.56
ACTED (formerly Agency for Technical Cooperation and Development)	101.45
All Other and Unallocated	2,922.33
Total Humanitarian Assistance Reported by OCHA	\$10,305.15

Note: Numbers may not add due to rounding.

Source: UN OCHA, Financial Tracking Service at <https://fts.unocha.org>, accessed 12/31/2020.

Contributions to the NATO ANA Trust Fund

The NATO-managed Afghan National Army (ANA) 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).³⁶ The Fund has received contributions from 24 NATO members, including the United States, and from 12 other Coalition partners totaling more than \$3.23 billion through November 16, 2020.³⁷ Figure 2.24 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.³⁸

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, as of August 2020, the International Finance Corporation (IFC) maintains a committed portfolio valued at nearly \$300 million and its Multilateral Investment Guarantee Agency (MIGA) has a gross exposure of nearly \$114 million on projects in Afghanistan.³⁹

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.⁴⁰

Asian Development Bank in Afghanistan

The Asian Development Bank (ADB) has committed over \$6.36 billion for 167 development projects and technical assistance programs in Afghanistan from 2002 through December 2020. This support has consisted of \$5.38 billion in grants (of which the Asian Development Fund, or ADF, provided \$4.28 billion, and the ADB provided \$1.10 billion in co-financing), \$0.872 billion in concessional loans, and \$111.2 million in technical assistance. ADB has provided \$2.66 billion for 20 key road projects, \$2.12 billion to support energy infrastructure, and \$1.08 billion for irrigation and agricultural infrastructure projects. The United States and Japan are the largest shareholders of the ADB, with each country holding 15.57% of total shares.⁴¹

The ADB manages the Afghanistan Infrastructure Trust Fund (AITF), a multi-donor 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

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from the NATO ANA Trust Fund, Germany, Japan, the United Kingdom, and the United States, and had disbursed \$314.18 million through June 30, 2020.⁴²

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 the U.S. 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.⁴³

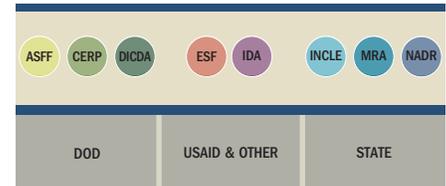


TABLE 2.6

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)	GHP, 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)	GHP, ESF, and IDA
Nongovernmental Organizations (NGOs)*	ESF, IDA, MRA, and NADR
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

* State and USAID have requested that SIGAR not disclose the names of NGOs with whom they contract in Afghanistan, and have cited various authorities that underlie their requests. State has cited OMB Bulletin 12-01, Collection of U.S. Foreign Assistance Data (2012), which provides an exemption to federal agency foreign assistance reporting requirements "when public disclosure is likely to jeopardize the personal safety of U.S. personnel or recipients of U.S. resources." USAID has cited the Federal Funding Accountability and Transparency Act (FFATA) of 2006, (PL 109-282), which provides a waiver to federal agency contractor and grantee reporting requirements when necessary "to avoid jeopardizing the personal safety of the applicant or recipient's staff or clients." The so-called FFATA "masking waiver" is not available for Public International Organizations (PIOs). Both State and USAID provide "branding waivers" to NGOs with whom they contract in Afghanistan.

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, 1/13/2021, 4/17/2020, 4/9/2020 and 8/21/2019; SFOPS Congressional Budget Justification, FY 2021, at www.state.gov/cj, accessed 1/15/2021; Treasury, response to SIGAR data call, 4/20/2020; UNDP, response to SIGAR data call, 4/5/2020; USAID, response to SIGAR data calls, 1/10/2021, 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.