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**The Official Seal of SIGAR**

SIGAR’s official seal reflects the coordinated efforts of the United States and the former internationally recognized government of Afghanistan to provide accountability and oversight of reconstruction activities. The phrases in Dari (top) and Pashto (bottom) on the seal are translations of SIGAR’s name.

# APPENDICES



## APPENDIX A

### STATUS OF FUNDS

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

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

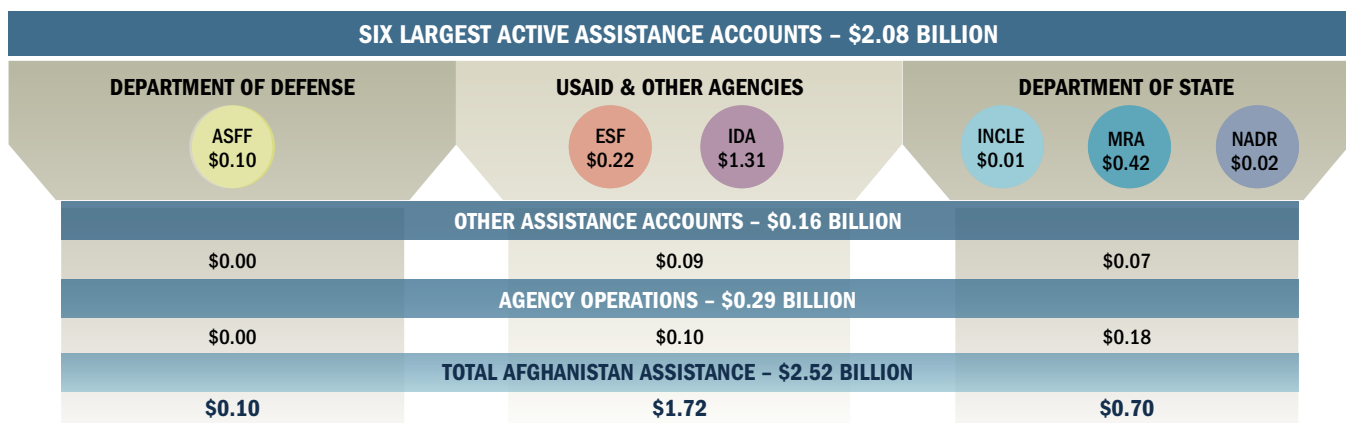
### APPROPRIATED FUNDS

U.S. funds appropriated to the six largest active accounts, as well as funds appropriated to other assistance and agency operations accounts following the U.S. withdrawal from Afghanistan, are presented in Figure F.1.

- Total appropriations for the FY 2022 and FY 2023 period ending September 30, 2023, exceed \$2.52 billion, with the two humanitarian assistance accounts, International Disaster Assistance (IDA) and Migration and Refugee Assistance (MRA), accounting for more than \$1.73 billion, or 69%, of the total amount.
- Congress appropriated \$100.00 million to the Afghanistan Security Forces Fund (ASFF) in September 2022 to provide the Department of Defense with additional obligation authority to settle ASFF-funded contracts originally obligated before the Taliban takeover in August 2021.
- Appropriations of \$789.52 million were made to another 12 accounts for a variety of programming purposes and for agency operating costs.

FIGURE F.1

U.S. APPROPRIATIONS SUPPORTING AFGHANISTAN ASSISTANCE, FY 2022 AND FY 2023 (\$ BILLIONS)



Note: Numbers have been rounded. Details of accounts are presented in Table F.10, U.S. Appropriations Made Available for Afghanistan Reconstruction and Post-Withdrawal Assistance, FY 2002 to September 30, 2023.



## CIVILIAN SECTOR DISBURSED FUNDS

U.S. funds disbursed from civilian sector assistance accounts in the period since the U.S. withdrawal from Afghanistan are presented in Table F.1 below.

- Total disbursements for the FY 2022 and FY 2023 period ending September 30, 2023, exceed \$2.63 billion, with the two humanitarian assistance accounts, IDA and MRA, accounting for more than \$1.67 billion, or 63%, of the total amount.
- Disbursements from the Economic Support Fund (ESF) of \$0.71 billion exceed appropriations of \$0.22 billion over this same period (as reported on the prior page) by nearly \$500 million. ESF disbursements post-withdrawal were largely funded by appropriations made prior to August 2021.
- Disbursements from the civilian sector assistance accounts to UN agencies, the UN Assistance Mission in Afghanistan (UNAMA), and the Afghanistan Resilience Trust Fund (ARTF)—formerly the Afghanistan Reconstruction Trust Fund—of nearly \$1.76 billion equal 66.7% of their total post-withdrawal disbursements. U.S. government funding of these multilateral institutions is examined in more detail in Table F.9, U.S. Contributions to UN Agencies, UNAMA, and ARTF on page 133.

TABLE F.1

<b>CIVILIAN SECTOR ACCOUNT DISBURSEMENTS OCTOBER 1, 2021, TO SEPTEMBER 30, 2023 (\$ MILLIONS)</b>			
<b>Civilian Sector Assistance Accounts</b>	<b>Disbursements</b>		
	<b>FY 2022</b>	<b>FY 2023</b>	<b>Total</b>
Economic Support Fund (ESF)	\$421.47	\$289.06	\$710.53
International Disaster Assistance (IDA)	408.25	786.07	1,194.32
International Narcotics Control & Law Enforcement (INCLE)	93.30	7.08	100.38
Migration and Refugee Assistance (MRA)	228.40	249.45	477.85
All Other Accounts	75.04	75.34	150.38
<b>Total</b>	<b>\$1,226.46</b>	<b>\$1,407.00</b>	<b>\$2,633.46</b>
<b>Disbursements to UN Agencies, UNAMA, and ARTF</b>	<b>\$787.58</b>	<b>\$968.87</b>	<b>\$1,756.45</b>
<b>Percent of Total Disbursements</b>	<b>64.2%</b>	<b>68.9%</b>	<b>66.7%</b>

Note: All Other Accounts consists of CIO, USAGM, GHP NADR, ECE, HRDF, and several other accounts without active programming, but with minor disbursements in the FY 2022–23 period. State did not provide FY21Q4 data for the INCLE and MRA accounts, and consequently their FY 2022 disbursements cover the period 7/1/2021 to 9/30/2022. See Table F.9, U.S. Contributions to UN Agencies, UNAMA and ARTF, for reporting on disbursements from ESF, IDA, INCLE, MRA, GHP NADR, and CIO, to these entities.

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

# APPENDICES

## AFGHANISTAN FUNDING PIPELINE

Each quarter, SIGAR examines the amount of funding that Congress has authorized for spending on activities subject to SIGAR oversight that remain available for disbursement at the most recent quarter-end.

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

Table F.2, Funds Remaining Available for Possible Disbursement, presents these two components for each of the six largest active accounts. The first column, “FY 2022–2023 Funds Appropriated, Not Yet Obligated,” identifies \$201.79 million in FY 2022 and FY 2023 appropriations remaining available for obligation that have not been obligated as of September 30, 2023. The second column, “FY 2014–23 Funds Obligated, Not Yet Disbursed,” identifies \$1.26 billion in FY 2014 through FY 2023 appropriations that have been obligated and remain available for disbursement as of September 30, 2023. The rules governing the six accounts’ periods of availability for obligation and disbursement are set forth in the Note to Table F.2. The sum of the first two columns results in the third column “Funds Remaining for Possible Disbursement” of \$1.46 billion as of September 30, 2023.

TABLE F.2

<b>FUNDS REMAINING AVAILABLE FOR POSSIBLE DISBURSEMENT SIX LARGEST ACTIVE ACCOUNTS SEPTEMBER 30, 2023 (\$ MILLIONS)</b>			
<b>Six Largest Active Accounts</b>	<b>FY 2022–23 Funds Appropriated, Not Yet Obligated</b>	<b>FY 2014–23 Funds Obligated, Not Yet Disbursed</b>	<b>Funds Remaining for Possible Disbursement</b>
Afghanistan Security Forces Fund (ASFF)	\$97.32	\$374.26	\$471.58
Economic Support Fund (ESF)	95.00	425.76	520.76
International Narcotics Control and Law Enforcement (INCLE)	4.47	16.92	21.39
International Disaster Assistance (IDA)	0.00	347.67	347.67
Migration and Refugee Assistance (MRA)	0.00	72.50	72.50
Non-Proliferation, Antiterrorism, Demining, and Related Programs (NADR)	5.00	18.57	23.57
<b>Total</b>	<b>\$201.79</b>	<b>\$1,255.68</b>	<b>\$1,457.47</b>

Note: Numbers have been rounded. Funds remaining available for possible disbursement consist of (1) funds appropriated or otherwise made available for Afghanistan reconstruction, as defined in SIGAR’s enabling statute Pub. L. No. 110-181 (as amended), that remained available for possible obligation; and (2) funds obligated for Afghanistan reconstruction that remained available for possible disbursement (i.e., unliquidated obligations) as of September 30, 2023. The ASFF FY 2022 appropriation is available for obligation through FY 2025; the ESF, INCLE, MRA, and NADR appropriations are available for obligation for two years with ESF and INCLE availability extendable up to six years; and after the period of availability for obligation has ended all of these funds are available for disbursement for an additional five years. IDA appropriations are available until expended. See Table F.3 through Table F.8 on pages 122–130 for additional details of ASFF, ESF, INCLE, IDA, MRA, and NADR funds remaining for possible disbursement and the sources of this information.

The \$1.26 billion in funds that have been obligated but not yet disbursed consist of three subcomponents, as follows:

- **Funds Obligated, Available for Subobligation.** USAID reported that it had obligated \$189.14 million in FY 2014 through FY 2020 ESF funds through bilateral agreements with the former Afghan government, and these funds remain available for subobligation. USAID plans to subobligate these funds on new or existing project awards over the next nine months.
- **Active Projects, Funds Obligated and Available for Disbursement.** State and USAID reported that the ESF, IDA, INCLE, MRA, and NADR accounts together had \$603.52 in unliquidated obligations spanning 99 active projects. Approximately 40% of this amount, or \$248.03 million, was obligated to nine UN agencies through 20 projects. All of DOD's ASFF contracts are being closed out.
- **Inactive Projects, Funds Obligated and Available for Disbursement.** DOD, State, and USAID reported that the ASFF, ESF, IDA, INCLE, MRA, and NADR accounts together held \$449.41 million in unliquidated obligations for inactive, expired, or terminated contracts. DOD has not provided an ASFF contract count, but State and USAID reported that 113 of their projects met one of these three inactive project criteria.

The components of funds remaining available for possible disbursement for each of the six largest active accounts are examined in Table F.3 through Table F.8 on the following pages.

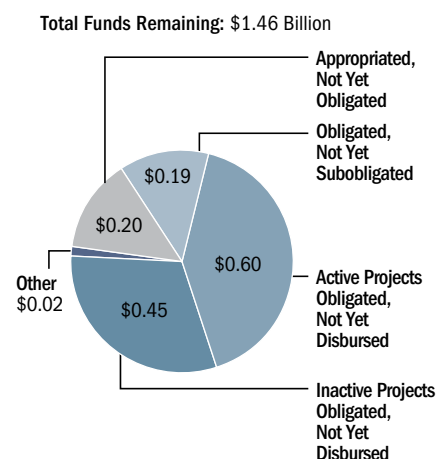
## AFGHANISTAN SECURITY FORCES FUND

Congress created the Afghanistan Security Forces Fund (ASFF) to provide the former Afghan National Defense and Security Forces (ANDSF) with equipment, supplies, services, training, and funding for salaries, as well as facility and infrastructure repair, renovation, and construction. DOD ceased support of the ANDSF and began closing ASFF contracts following the Taliban takeover in August 2021.

Congress and DOD have taken a series of steps to rescind and reallocate ASFF funds no longer required to support the former ANDSF. DOD reprogrammed nearly \$1.46 billion from its ASFF FY 2020 and FY 2021 accounts in FY21Q4, and rescinded \$700.00 million from its ASFF FY 2021 account in FY22Q3 as mandated under the Consolidated Appropriations Act, 2022.<sup>1</sup> The Continuing Appropriations and Ukraine Supplemental Appropriations Act, 2023, enacted September 30, 2022, mandated an additional rescission of ASFF FY 2021 appropriations of \$100.00 million and at the same time appropriated \$100.00 million to ASFF for obligation in the FY 2022 to FY 2025 period to facilitate ASFF contract close-out activities.<sup>2</sup> There was no

FIGURE F.2

**FUNDS REMAINING BY FUNDING SEGMENT, SIX LARGEST ACTIVE ACCOUNTS, AS OF SEPTEMBER 30, 2023 (\$ BILLIONS)**



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

Source: See Table F.3 through Table F.8 on pages 122–130 for additional details of ASFF, ESF, INCLE, IDA, MRA, and NADR funds remaining for possible disbursement and for the sources of this information.

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

A DOD IG audit of DOD's financial management of ASFF found that DOD improperly recorded \$4.1 billion appropriated to the ASFF account as spent when ASFF funds were transferred to the FMS Trust Fund. DOD IG recommended that DSCA and OUSD/Comptroller assist SIGAR in reporting restated ASFF obligated and disbursed balances. SIGAR will publish these restated balances in its quarterly report after receiving them.

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

# APPENDICES

ASFF FY 2023 appropriation in the Consolidated Appropriations Act, 2023, enacted December 29, 2022.

DOD managed an ASFF funding pipeline of \$471.58 million as of September 30, 2023, consisting of \$97.32 million in FY 2022 appropriations that remained available for obligation, and \$374.58 million in FY 2018 to FY 2021 appropriations that had been obligated and remained available for disbursement, as shown in Table F.3.

TABLE F.3

<b>AFGHANISTAN SECURITY FORCES FUND FUNDS REMAINING AVAILABLE FOR POSSIBLE DISBURSEMENT SEPTEMBER 30, 2023 (\$ MILLIONS)</b>	
<b>Fund Status and Contract Details</b>	<b>Funds Remaining</b>
<b>Funds Appropriated, Not Yet Obligated</b>	
ASFF FY 2022-2025 Appropriation for Contract Close-Out	\$97.32
<b>Funds Obligated, Not Yet Disbursed</b>	
<b>Terminated Contracts, Balances Reserved for Close-Out</b>	
Contracts Obligated by CSTC-A and DSCMO-A	45.96
Air Force (A-29, C-130, PC-12 & C-208 Airframes & Munitions)	120.02
Army (UH-60 Airframe, Ammunition, PEO STRI, and Other)	184.85
Navy (Joint Warfare Center and Other)	23.43
<b>Total Unliquidated Obligations</b>	<b>374.26</b>
<b>Total Funds Remaining Available for Possible Disbursement</b>	<b>\$471.58</b>

Note: Numbers may not add due to rounding. Details of Funds Obligated, Not Disbursed are presented in Table E.7, Summary Status of ASFF Obligated Contracts on page 88.

Source: DOD/OSD-P response to SIGAR data call, 9/15/2023; DOD/DFAS, AR(M) 1002 Appropriation Status by FY Program and Subaccounts (Cumulative) September 2023 Certified, accessed at [www.dfas.mil/dodbudgetaccountreports/](http://www.dfas.mil/dodbudgetaccountreports/) on 10/21/2023.

## 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.<sup>3</sup>

The ESF was allocated more than \$95.00 million for Afghanistan for FY 2023 through the Section 653(a) consultation process concluded between State and the U.S. Congress in FY23Q4.<sup>4</sup> This follows a FY 2022 Section 653(a) allocation of \$122.88 million and an additional allocation of \$99.50 million of ESF FY 2021 funds received in FY 2022.<sup>5</sup> USAID implemented recissions of more than \$855.64 million in ESF funds mandated in the Consolidated Appropriations Act, 2022, by rescinding FY 2017, FY 2018,

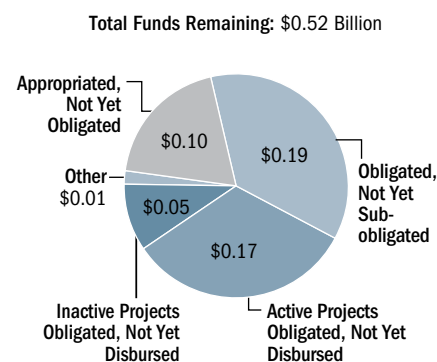
FY 2019, FY 2020, and FY 2021 ESF balances in FY22Q4. USAID also transferred \$25.00 million in FY 2020 and FY 2021 ESF balances to State in FY22Q4.<sup>6</sup>

USAID managed an ESF funding pipeline of \$520.76 million as of September 30, 2023, consisting of \$95.00 million in FY 2023 appropriations that remained available for obligation, and \$425.76 million in FY 2014 to FY 2022 appropriations that had been obligated and remained available for disbursement.<sup>7</sup> There were three components of funds obligated but not yet disbursed:

- **Funds Obligated, Available for Subobligation.** USAID had obligated \$189.14 million in FY 2014 to FY 2020 ESF funds through bilateral agreements with the former Afghan government, and these funds remain available for subobligation. USAID plans to subobligate these funds on new or existing project awards over the next nine months as set forth in the highlight box next to Table F.4.
- **Active Projects, Funds Obligated and Available for Disbursement.** USAID had obligated \$173.33 million on 31 active projects as described in Table F.4 that remained available for disbursement.
- **Inactive Projects, Funds Obligated and Available for Disbursement.** USAID had obligated \$52.92 million on 42 inactive or expired projects that remained available for disbursements. Among this group, nine power sector projects had unliquidated obligations of \$36.93 million.

FIGURE F.3

**FUNDS REMAINING BY FUNDING SEGMENT, ECONOMIC SUPPORT FUND, AS OF SEPTEMBER 30, 2023 (\$ BILLIONS)**



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

Source: See page 124 for additional information and sources of information.



# APPENDICES

TABLE F.4

ECONOMIC SUPPORT FUND FUNDS REMAINING AVAILABLE FOR POSSIBLE DISBURSEMENT SEPTEMBER 30, 2023 (\$ MILLIONS)			
Fund Status and Project Details	Sector	Implementing Partners	Funds Remaining
<b>Funds Appropriated, Not Yet Obligated</b>			
ESF FY 2023 Section 653(a) Allocation for Afghanistan			\$95.00
<b>Funds Obligated, Not Yet Disbursed</b>			
<b>Active Projects</b>			
Accessible and Quality Basic Education (AQBE)	Education	U.S. Nonprofit	31.70
Competitiveness of Export-Oriented Businesses (ACEBA)	Economic Growth	U.S. for Profit	24.41
Afghanistan Value Chains - Livestock	Agriculture	U.S. for Profit	19.51
Urban Health Initiative (UHI) Program	Health	U.S. for Profit	14.87
Safeguarding Civic Rights and Media Freedoms (Huquq)	Civil Society	U.S. Nonprofit	14.47
Assistance for Families and Indigent Afghans to Thrive (AFIAT)	Health	U.S. Nonprofit	12.65
Supporting Transformation of Afghanistan's Recovery (STAR)	Cross Cutting	U.S. Nonprofit	12.65
Supporting Student Success in Afghanistan (SSSA)	Education	Afghan NP	9.27
Global Health Supply Chain Management (GHSCM-PSM)	Health	U.S. for Profit	5.82
Young Women Lead (YWL)	Education	U.S. Nonprofit	4.94
Central Contraceptive Procurement (CCP)	Health	U.S. for Profit	4.92
Local Health System Sustainability (LHSS)	Health	U.S. for Profit	3.07
Supporting Media Freedom and Access to Information	Good Governance	U.S. Nonprofit	2.25
Strengthening Education in Afghanistan (SEA II)	Education	U.S. Nonprofit	2.06
Carpet and Jewelry Value Chains	Economic Growth	Foreign NP	2.05
Technical Capacity Building for American Univ. of Afghanistan	Education	Afghan NP	2.02
Afghan Urban Water and Sanitation Activity (AUWS)	Water	U.S. Nonprofit	1.63
Afghanistan Investment Climate Reform (AICR) Program	Economic Growth	World Bank	1.05
Agricultural Marketing Program (AMP)	Agriculture	U.S. Nonprofit	0.89
Afghanistan Monitoring, Evaluation & Learning (AMELA) Activity	Program Support	U.S. for Profit	0.70
Livelihood Advancement for Marginalized Populations (LAMP)	Economic Growth	U.S. Nonprofit	0.70
Conflict Mitigation Assistance for Civilians (COMAC)	Good Governance	U.S. Nonprofit	0.51
All Others Under \$0.50 Million (10 Active Projects and Activities)	Various	10 IPs	1.19
Total Active			173.33
<b>Inactive/Expired Awards, Balances Reserved for Close-Out</b>			
Power Sector (9 Inactive and Expired Projects)	Power	7 IPs	36.93
Other Sectors (33 Inactive and Expired Projects)	Various	28 IPs	15.98
Total Inactive/Expired			52.92
<b>Allocable to Active, Inactive, and Expired Awards</b>			
Program Support and Other	Various	Various	10.37
<b>Bilateral Unsubobligated Balances</b>			
Bilateral Obligations of ESF FY 2014-20 Not Yet Subobligated			189.14
<b>Total Unliquidated Obligations</b>			425.76
<b>Total Funds Remaining Available for Possible Disbursement</b>			<b>\$520.76</b>

## Bilateral Unsubobligated Balances

USAID plans to obligate \$189.14 million not yet subobligated, arising from bilateral agreements with the former Afghan government relating to ESF FY 2014-20 funds, into new and existing awards over the next nine months. Some of these obligations will require State's Office of Foreign Assistance approval or Congressional notification.

## Planned Obligations

Sector	(\$ Millions)
Agriculture	\$14.53
Democracy & Governance	7.89
Economic Growth	33.02
Education	18.62
Gender	14.12
Health	37.87
Infrastructure	13.58
Program Support & Other	49.52
<b>Total</b>	<b>\$189.14</b>

Source: USAID/Mission, response to SIGAR data call, 10/13/2023.

Note: Numbers may not add due to rounding.

Source: USAID/Mission, response to SIGAR data call, 10/13/2023.

## INTERNATIONAL DISASTER ASSISTANCE

The International Disaster Assistance (IDA) account has been the largest recipient of U.S. government funding for Afghanistan assistance since the Taliban takeover in August 2021.<sup>8</sup> USAID's Bureau for 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 IDA funds. BHA is responsible for leading and coordinating the U.S. government's response to disasters overseas and obligates funding for emergency food assistance projects when there is an identified need and local authorities lack the capacity to respond. BHA works closely with international partners such as the United Nations Children's Fund (UNICEF), the UN's World Food Programme (WFP), and the UN's World Health Organization (WHO) to deliver goods and services to assist conflict- and disaster-affected populations in Afghanistan.<sup>9</sup>

USAID reported to SIGAR that it had allocated \$671.34 million in FY 2022 IDA funds and \$643.24 million in FY 2023 IDA funds to Afghanistan programs, which are reported as appropriations by SIGAR, for total appropriations of \$1.31 billion for the two fiscal years ending on September 30, 2023.<sup>10</sup>

USAID's BHA managed an IDA funding pipeline of \$347.67 million as of September 30, 2023, consisting largely of FY 2022 and FY 2023 appropriations that had been obligated and remained available for disbursement.<sup>11</sup> There were two components of these funds obligated but not yet disbursed:

- **Active Projects, Funds Obligated and Available for Disbursement.** BHA had obligated \$333.41 million on 17 active projects as described in Table F.5 that remained available for disbursement.
- **Inactive Projects, Funds Obligated and Available for Disbursement.** BHA had obligated \$14.26 million on 28 inactive or expired projects that remained available for disbursement.

# APPENDICES

TABLE F.5

INTERNATIONAL DISASTER ASSISTANCE FUNDS REMAINING AVAILABLE FOR POSSIBLE DISBURSEMENT SEPTEMBER 30, 2023 (\$ MILLIONS)			
Fund Status and Project Details	Sector	Implementing Partners	Funds Remaining
<b>Funds Obligated, Not Yet Disbursed</b>			
<b>Active Projects</b>			
Emergency Food and Nutrition Assistance and Air Services	Food Assistance	WFP	\$131.84
WASH Response and Humanitarian Assistance Program	Non-Food Assist.	IOM	40.12
Project Name Withheld at Request of USAID	Multisector	U.S. Nonprofit	29.73
Project Name Withheld at Request of USAID	Multisector	Foreign NP	23.58
Project Name Withheld at Request of USAID	Multisector	U.S. Nonprofit	23.15
Project Name Withheld at Request of USAID	Multisector	Foreign NP	19.88
Integrated Nutrition, Cash, WASH, and Protection Services	Multisector	UNICEF	13.94
Project Name Withheld at Request of USAID	Multisector	U.S. Nonprofit	12.41
Project Name Withheld at Request of USAID	Multisector	Foreign NP	11.00
Project Name Withheld at Request of USAID	Multisector	U.S. Nonprofit	7.86
Project Name Withheld at Request of USAID	Multisector	U.S. Nonprofit	6.89
Provision of Lifesaving GBV Prevention and Response	Non-Food Assist.	UNFPA	4.62
Scale Up Plan for Health Cluster Coordination Structure	Multisector	WHO	4.01
Provision of Lifesaving GBV Prevention and Response, MRH	Non-Food Assist.	UNFPA	3.45
All Others Under \$1.00 Million (3 Active Projects and Activities)	Various	3 PIOs, 1 FNP	0.93
Total Active			333.41
<b>Inactive/Expired Awards, Balances Reserved for Close-Out, Program Support, and Other</b>			
28 Inactive and Expired Projects and Activities	Various	30 IPs	14.26
<b>Total Funds Remaining Available for Possible Disbursement</b>			<b>\$347.67</b>

Note: Numbers may not add due to rounding.

Source: USAID/BHA, response to SIGAR data call, 10/10/2023.

## 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.<sup>12</sup>

Following the collapse of the former Afghan government in August 2021, State de-allotted nearly \$93.03 million in INCLE FY 2016 and FY 2020 balances in FY21Q4, de-allotted nearly \$84.95 million in INCLE FY 2017, FY 2018, and FY 2021 balances in FY22Q2, and de-allotted more than \$186.43 million in INCLE FY 2017, FY 2018, FY 2019, and FY 2021 balances in FY22Q3. A portion of these de-allotments were applied to the \$105.00

million rescission of INCLE funds mandated in Pub. L. No. 117-103 that was executed in FY22Q4. The Section 653(a) process concluded in FY23Q4, with \$3.00 million in FY 2023 INCLE funds allocated to Afghanistan, which is one-half of the \$6.00 million of the FY 2022 INCLE funds allocated in the previous fiscal year.<sup>13</sup>

State's INL managed an INCLE funding pipeline of \$21.39 million as of September 30, 2023, consisting of \$4.47 million in FY 2022 and FY 2023 INCLE appropriations allocated for Afghanistan that remained available for obligation, and \$16.92 million in FY 2018 to FY 2023 appropriations that had been obligated and remained available for disbursement.<sup>14</sup> There were two components of funds obligated but not yet disbursed:

- **Active Projects, Funds Obligated and Available for Disbursement.** INL had obligated \$11.48 million on 4 active projects as described in Table F.6 that remained available for disbursement.
- **Inactive Projects, Funds Obligated and Available for Disbursement.** INL had obligated \$2.20 million on 7 inactive or expired projects that remained available for disbursements.

TABLE F.6

INTERNATIONAL NARCOTICS CONTROL AND LAW ENFORCEMENT FUNDS REMAINING AVAILABLE FOR POSSIBLE DISBURSEMENT SEPTEMBER 30, 2023 (\$ MILLIONS)			
Fund Status and Project Details	Sector	Implementing Partners	Funds Remaining
<b>Funds Appropriated, Not Yet Obligated</b>			
INCLE FY 2022 and FY 2023 Section 653(a) Allocations for Afghanistan			\$4.47
<b>Funds Obligated, Not Yet Disbursed</b>			
<b>Active Projects</b>			
Delivering Family Support Services in Afghanistan	Gender Justice	UN Women	6.69
Counternarcotics Public information (Afghanistan Global Media)	Counternarcotics	USAGM (IAA)	2.61
Flexible Implementation and Assessment Team (FIAT) II	Monitoring & Evaluation	U.S. for Profit	1.38
Afghan Women's Shelter Fund (AWSF) IV	Gender	Colombo Plan	0.80
Total Active			11.48
<b>Inactive/Expired Awards, Balances Reserved for Close-Out, and Program Support</b>			
7 Inactive Projects	Various	7 IPs	2.20
Administrative Support	Various		3.24
Total Unliquidated Obligations			16.92
<b>Total Funds Remaining Available for Possible Disbursement</b>			<b>\$21.39</b>

Note: Numbers may not add due to rounding. The acronym "IAA" is used for Inter-Agency Agreement.

Source: State/INL, response to SIGAR data call, 10/20/2023.



## MIGRATION AND REFUGEE ASSISTANCE

The Department of State's Bureau of Population, Refugees, and Migration (PRM) administers the Migration and Refugee Assistance (MRA) account that funds programs to protect and assist refugees, conflict victims, internally displaced persons, stateless persons, and vulnerable migrants. Through MRA, PRM supports the work of the UN High Commissioner for Refugees (UNHCR), other international organizations, and various nongovernmental organizations (NGOs) in Afghanistan to assist Afghan refugees throughout the region and upon their return to Afghanistan.<sup>15</sup>

State's PRM had allocated only FY 2022 MRA funds for Afghan refugees, internally displaced persons, and returnees during FY 2022 and the first three quarters of FY 2023, and allocated FY 2023 MRA funds only during the quarter ending September 30, 2023. Consequently, PRM has reported FY 2022 MRA appropriations of \$406.06 million and FY 2023 MRA appropriations of only \$12.73 million, as shown in Table F.10, while over this period it disbursed \$228.40 million in FY 2022 and \$249.45 million in FY 2023, as shown in Table F.1.<sup>16</sup>

PRM managed an MRA funding pipeline of \$72.50 million as of September 30, 2023, consisting of FY 2018 to FY 2023 appropriations that had been obligated and remained available for disbursement.<sup>17</sup> There were two components of funds obligated but not yet disbursed:

- **Active Projects, Funds Obligated and Available for Disbursement.** PRM had obligated \$67.84 million on 29 active projects as described in Table F.7 that remained available for disbursement.
- **Inactive Projects, Funds Obligated and Available for Disbursement.** PRM had obligated \$4.66 million on 33 terminated projects that remained available for disbursement.

TABLE F.7

<b>MIGRATION AND REFUGEE ASSISTANCE FUNDS REMAINING AVAILABLE FOR POSSIBLE DISBURSEMENT SEPTEMBER 30, 2023 (\$ MILLIONS)</b>			
<b>Fund Status and Project Details</b>	<b>Sector</b>	<b>Implementing Partners</b>	<b>Funds Remaining</b>
<b>Funds Obligated, Not Yet Disbursed</b>			
<b>Active Projects</b>			
2023 Afghanistan Humanitarian Appeal	Multisector	UNFPA	\$25.70
Project Name Withheld at Request of State	Multisector	U.S. Nonprofit	14.20
2023 Afghanistan Situation Regional Refugee-Pakistan	Multisector	UNICEF	5.90
Project Name Withheld at Request of State	Health	PIO	4.50
Afghanistan Third Party Monitoring	Monitoring	U.S. for Profit	2.27
Afghan Refugee Response Appeal-Pakistan	Multisector	UNFPA	2.13
Support and Protect Displaced Population from Risk of Eviction	Protection	Foreign NP	1.99
Project Name Withheld at Request of State	Protection & Health	PIO	1.60
Protection and Mental Health & Psychosocial Support-Kosovo	Protection & Health	IOM	1.41
Afghan Refugees Integrated Interventions (ARISE)-Pakistan	Protection	U.S. Nonprofit	1.25
Schools and Livelihoods for Afghan Refugees in Quetta	Multisector	U.S. Nonprofit	1.25
Promoting Afghan Children's Education (PACE)-Pakistan	Education	U.S. Nonprofit	1.12
Improving Equitable Access and Quality of Education-Pakistan	Education	U.S. Nonprofit	1.03
All Others Under \$1.00 Million (16 Active Projects and Activities)	Various	2 PIOs, 7 Other	3.48
Total Active			67.84
<b>Terminated Projects, Balances Reserved for Close-Out</b>			
33 Projects are Terminated	Various	3 PIOs, 8 Other	4.66
<b>Total Funds Remaining Available for Possible Disbursement</b>			<b>\$72.50</b>

Note: Numbers may not add due to rounding.

Source: State/PRM, response to SIGAR data call, 10/11/2023.

## NONPROLIFERATION, ANTITERRORISM, DEMINING, AND RELATED PROGRAMS

The Non-Proliferation, Antiterrorism, Demining, and Related Programs (NADR) account continues to play a critical role in removing dangerous explosive remnants of war.<sup>18</sup> While NADR funding for Afghanistan was historically funneled through four subaccounts—Conventional Weapons Destruction (CWD), Antiterrorist Assistance (ATA), Export Control and Related Border Security (EXBS), and Counterterrorism Financing (CTF), only the CWD account, managed by State's Office of Weapons Removal and Abatement within the Bureau of Political-Military Affairs (PM/WRA), has continued to fund active projects following the U.S. withdrawal from Afghanistan.<sup>19</sup>

The allocation of FY 2023 NADR funds through the Section 653(a) process between State and the U.S. Congress concluded in FY23Q4, with \$5.00 million in NADR CWD funds allocated to Afghanistan, which is one-third of the \$15.00 million of the FY 2022 NADR CWD funds allocated in the previous fiscal year.<sup>20</sup>

# APPENDICES

State's PM/WRA managed the NADR CWD funding pipeline of \$23.32 million as of September 30, 2023, consisting of \$5.00 million in FY 2023 NADR CWD appropriations that remained available for obligation, and \$18.32 million in FY 2020 to FY 2022 appropriations that had been obligated and remained available for disbursement.<sup>21</sup> There were two components of funds obligated but not yet disbursed:

- **Active Projects, Funds Obligated and Available for Disbursement.** PM/WRA had obligated \$17.46 million on 18 active projects as described in Table F.8 that remained available for disbursement.
- **Inactive Projects, Funds Obligated and Available for Disbursement.** PM/WRA had obligated \$0.86 million on two terminated projects that remained available for disbursements.

TABLE F.8

NONPROLIFERATION, ANTITERRORISM, DEMINING, AND RELATED PROGRAMS FUNDS REMAINING AVAILABLE FOR POSSIBLE DISBURSEMENT SEPTEMBER 30, 2023 (\$ MILLIONS)			
Fund Status and Project Details	Sector	Implementing Partners	Funds Remaining
<b>Conventional Weapons Destruction (CWD) Subaccount</b>			
<b>Funds Appropriated, Not Yet Obligated</b>			
NADR CWD FY 2023 Section 653(a) Allocation for Afghanistan			\$5.00
<b>Funds Obligated, Not Yet Disbursed</b>			
<b>Active Projects</b>			
Oversight (Afghanistan)	Demining	Foreign NP	2.50
Humanitarian Mine Action/DDR (Nangarhar)	Demining	Foreign NP	1.50
Humanitarian Mine Action/DDR (Maydan)	Demining	Afghan NP	1.50
Humanitarian Mine Action/DDR (Baghlan)	Demining	Foreign NP	1.50
Humanitarian Mine Action/Abandoned Improvised Mines (Helmand)	Demining	Foreign NP	1.43
Humanitarian Mine Action (Kandahar)	Demining	Afghan NP	1.35
Weapons and Ammunition Disposal	Weapons Disposal	Foreign NP	1.25
Humanitarian Mine Action/DDR (Nangarhar)	Demining	Afghan NP	1.20
All Others Under \$1.00 Million (10 Active Projects and Activities)	Demining, Weapons	7 IPs	5.24
Total Active			17.46
<b>Terminated Projects, Balances Reserved for Close-Out</b>			
2 Projects are Terminated	Demining	2 Afghan NPs	0.86
<b>Total Unliquidated Obligations</b>			18.32
<b>Total Funds Remaining Available for Possible Disbursement</b>			<b>\$23.32</b>
<b>Antiterrorism Assistance (ATA) Subaccount</b>			<b>\$0.25</b>
<b>Grand Total Funds Remaining Available for Possible Disbursement</b>			<b>\$23.57</b>

Note: Numbers may not add due to rounding. The acronym "DDR" is used for Disarmament, Demobilization and Reintegration.

Source: State/PM/WRA, response to SIGAR data call, 10/4/2023; State/DS/CT, response to SIGAR data call, 10/16/2023.

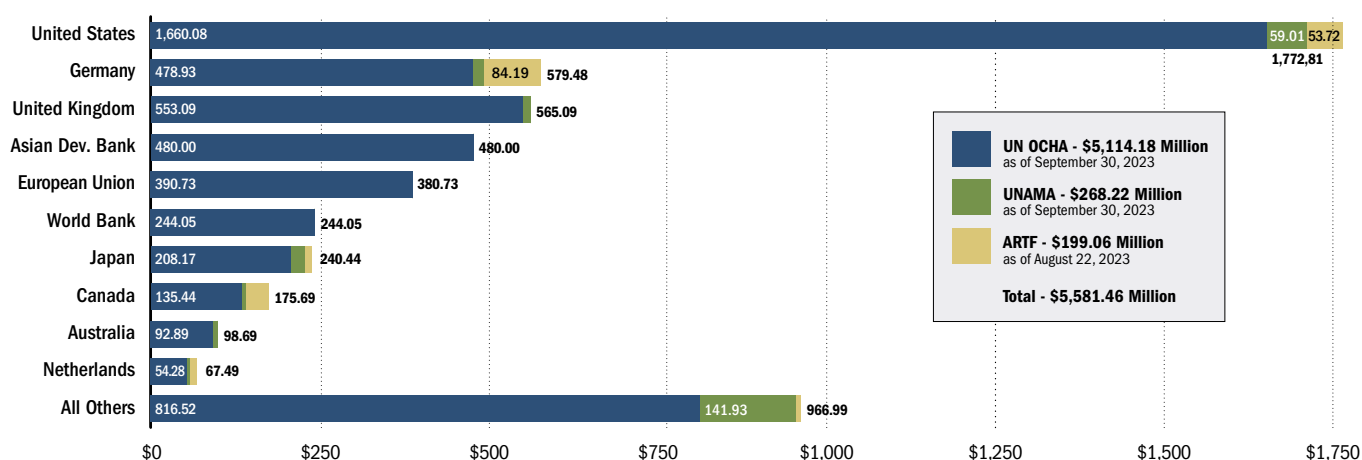
## INTERNATIONAL ASSISTANCE FOR AFGHANISTAN

The international community has provided significant funding to support Afghanistan relief efforts through multilateral institutions in the period since the U.S. withdrawal. These institutions include United Nations and nongovernmental humanitarian assistance organizations; two special-purpose United Nations organizations, the UN Assistance Mission in Afghanistan (UNAMA) and the UN Development Programme (UNDP); and the World Bank-managed Afghanistan Resilience Trust Fund (ARTF). The Asian Development Bank, which is funded by its members, including the United States, has also contributed to these efforts.

The UN Office for the Coordination of Humanitarian Affairs (UN OCHA) reports on donor contributions, principally from member states but also from development finance institutions such as the World Bank and the Asian Development Bank, to UN agencies and nongovernmental humanitarian assistance organizations, and these donors are reported to have contributed more than \$5.11 billion for Afghanistan from January 1, 2022, to September 30, 2023, as shown in Figure F.4. UNAMA and the ARTF have also reported member state contributions of nearly \$0.47 billion over this period, bringing total contributions to these multilateral institutions operating in Afghanistan to more than \$5.58 billion. The United States has contributed more than \$1.77 billion to these organizations, representing nearly one-third of the total amount.

FIGURE F.4

CONTRIBUTIONS BY 10 LARGEST DONORS AND OTHERS TO MULTILATERAL INSTITUTIONS  
(UN OCHA-REPORTED ORGANIZATIONS, UNAMA, AND ARTF) IN AFGHANISTAN SINCE 2022 (\$ MILLIONS)



Note: Amounts under \$50 million are not labeled. Numbers may not add due to rounding. World Bank contributions to UN agencies as reported to UN OCHA are assumed to be sourced from government donor contributions to the ARTF prior to 2022 and not from donor contributions to the ARTF in 2022 and 2023. The Afghanistan Reconstruction Trust Fund changed its name to the Afghanistan Resilience Trust Fund (ARTF) in July 2023.

Source: World Bank, ARTF: Administrator's Report on Financial Status as of August 22, 2023 (end of period 7 in FY 1402), accessed at [www.wb-artf.org](http://www.wb-artf.org) on 10/22/2023; UN OCHA, Financial Tracking Service at <https://fts.unocha.org>, accessed 9/30/2023; State, UNAMA approved budgets and notified funding plans, in response to SIGAR data calls, 7/13/2022 and 4/19/2023; UN, Country Assessments, at [www.un.org/en/ga/contributions/scale](http://www.un.org/en/ga/contributions/scale), accessed 4/19/2023.



## Contributions to UN OCHA-Coordinated Humanitarian Assistance Programs

UN OCHA has led emergency appeals and annual or multiyear humanitarian-response plans for Afghanistan and provides timely reporting of humanitarian assistance provided by donors to facilitate funding of targeted needs. The Afghanistan Humanitarian Response Plans for 2022 and 2023 set targets of \$4.44 billion and \$3.23 billion, respectively, and donors contributed \$3.32 billion in 2022 and \$1.00 billion in 2023 through September 30, 2023.

The United States has been the largest contributor to UN OCHA-reported humanitarian assistance organizations from January 1, 2022, to September 30, 2023, with contributions of more than \$1.66 billion. The next largest contributors have been the United Kingdom, the Asian Development Bank, Germany, and the European Union, as shown in Figure F.4.<sup>22</sup>

## United Nations Assistance Mission in Afghanistan

The United Nations Assistance Mission in Afghanistan (UNAMA) is a UN political mission that was established at the request of the previous government of Afghanistan. The UN Security Council voted on March 16, 2023, to extend UNAMA's mandate through March 17, 2024.<sup>23</sup> 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 \$59.01 million for calendar year 2021 and 2022 budgets paid with FY 2022 and FY 2023 funds. Other UN member governments have funded the remainder of UNAMA's budget of \$268.22 million over this period.<sup>24</sup>

## Contributions to the Afghanistan Resilience Trust Fund

The largest share of international contributions to the former Afghan government's operational and development budgets came through the Afghanistan Reconstruction Trust Fund, recently renamed the Afghanistan Resilience Trust Fund (ARTF). The ARTF has continued to attract donor funds following the Taliban takeover with new forms of programming for Afghanistan.<sup>25</sup> The World Bank reported to SIGAR that contributions to the ARTF had ceased after the Taliban takeover of Afghanistan in August 2021, but resumed in September 2022 when the United States contributed nearly \$53.72 million. Since then, six additional countries have made contributions bringing total ARTF funding to \$199.06 million through August 22, 2023, as shown in Figure F.4.<sup>26</sup>

Contributions to the ARTF had been divided into two funding channels, the Recurrent Cost Window and the Investment Window, to fund recurrent Afghan government costs such as civil servants' salaries and government-sponsored development programs. The ARTF's Investment Window projects were cancelled in April 2022 and undisbursed grants in the project portfolio of nearly \$1.22 billion were made available to UN agencies, and potentially to nongovernmental

agencies (NGOs) in the future, to support operations focused on basic services delivery. Donor contributions to the ARTF from 2022 and 2023 will also be made available for these purposes. Seven projects addressing health, food security, livelihoods, education, NGO capacity support, and water emergency relief have approved grant funding of \$994.00 million and disbursements for six of these projects totaling \$618.32 million had been made through August 22, 2023.<sup>27</sup>

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

The United States has been a leading contributor to UN agencies and the World Bank-managed ARTF, and as the government with the largest member contribution to the United Nations, it is also the largest contributor to UNAMA. These contributions are funded by the Department of State and USAID through six accounts, and have totaled nearly \$1.76 billion from October 1, 2021, to September 30, 2023, as shown in Table F.9.

TABLE F.9

U.S. CONTRIBUTIONS TO UN AGENCIES, UNAMA, AND ARTF OCTOBER 1, 2021, TO SEPTEMBER 30, 2023 (\$ MILLIONS)				
Recipients of U.S. Contributions	Funding Sources	Disbursements		
		FY 2022	FY 2023	Total
United Nations Agencies				
World Food Programme (WFP)	IDA, ESF	\$329.44	\$600.24	\$929.68
UN High Commissioner for Refugees (UNHCR)	MRA	123.60	82.00	205.60
UN Children's Fund (UNICEF)	ESF, IDA, MRA	106.94	51.23	158.17
Food and Agricultural Organization (FAO)	ESF, IDA	59.72	31.37	91.09
International Organization for Migration (IOM)	MRA, IDA	26.19	46.02	72.21
UN Population Fund (UNFPA)	MRA, IDA	18.86	49.60	68.47
World Health Organization (WHO)	ESF, GHP, MRA, IDA	12.72	25.42	38.14
UN Women	ESF, INCLE	24.40	1.00	25.40
Office for Coord. Humanitarian Affairs (UN OCHA)	IDA	0.90	1.30	2.20
UN Mine Action Service (UNMAS)	NADR	0.59	1.20	1.79
International Labor Organization (ILO)	MRA	0.41	0.58	0.99
Subtotal		703.75	889.97	1,593.72
Other Public International Organizations				
UN Assistance Mission in Afghanistan (UNAMA)	CIO	30.11	28.90	59.01
Afghanistan Resilience Trust Fund (ARTF)	ESF	53.72	50.00	103.72
Total		\$787.58	\$968.87	\$1,756.45

Note: Numbers may not add due to rounding. ARTF was known as the Afghanistan Reconstruction Trust Fund prior to August 2023.

Source: State/INL, response to SIGAR data call, 10/20/2023; State/IO, response to SIGAR data call, 4/19/2023 and 1/10/2022; State/PM/WRA, response to SIGAR data call, 10/18/2023; State/PRM, response to SIGAR data call, 10/18/2023; USAID/Mission, response to SIGAR data call, 10/13/2023; USAID/BHA, response to SIGAR data call, 10/23/2023.

## **Afghan Fund**

In addition to the U.S. funds appropriated by Congress or otherwise made available to U.S. government agencies for Afghanistan (for purposes defined by SIGAR’s statutory oversight mandate) in the period following the U.S. withdrawal from Afghanistan, a portion of Afghan central bank assets held in the United States prior to the Taliban takeover are set aside in a charitable trust for the benefit of the Afghan people. Announced on September 14, 2022, the Afghan Fund is incorporated as a Swiss foundation that aims to protect, preserve, and make targeted disbursements of more than \$3.5 billion in Afghan central bank reserves to help provide greater stability to the Afghan economy and ultimately work to alleviate the worst effects of the humanitarian crisis.<sup>28</sup> According to State, the Fund is “explicitly not intended to make humanitarian disbursements.”<sup>29</sup> The \$3.5 billion is part of \$7 billion in assets that Da Afghanistan Bank (DAB), Afghanistan’s central bank, had deposited in the United States prior to the Taliban takeover of Afghanistan in August 2021. For more information see pages 46–47.

## **U.S. APPROPRIATIONS FOR AFGHANISTAN RECONSTRUCTION AND POST-WITHDRAWAL ASSISTANCE**

U.S. appropriations for Afghanistan reconstruction spanned the FY 2002 to FY 2021 period and amounted to nearly \$144.71 billion. U.S. assistance following the U.S. withdrawal in FY 2022 and FY 2023 has amounted to more than \$2.52 billion. The accounts to which U.S. appropriations were made available, and the amounts that were made available in these two periods, are set forth in Table F.10, U.S. Appropriations Made Available for Afghanistan Reconstruction and Post-Withdrawal Assistance, FY 2002 to September 30, 2023, on the following page.

# APPENDICES

TABLE F.10

U.S. APPROPRIATIONS MADE AVAILABLE FOR AFGHANISTAN RECONSTRUCTION AND POST-WITHDRAWAL ASSISTANCE FY 2002 TO SEPTEMBER 30, 2023 (\$ MILLIONS)						
U.S. Funding Sources	Agency	Reconstruction FY 2002-2021	Post-Withdrawal Assistance			Total
			FY 2022	FY 2023	Combined	
Security						
Afghanistan Security Forces Fund (ASFF)	DOD	\$80,644.25	\$100.00	\$ -	\$100.00	\$80,744.25
Train and Equip (T&E)	DOD	440.00	-	-	-	440.00
Foreign Military Financing (FMF)	State	1,059.13	-	-	-	1,059.13
International Military Education and Training (IMET)	State	20.37	-	-	-	20.37
Voluntary Peacekeeping (PKO)	State	69.33	-	-	-	69.33
Afghanistan Freedom Support Act (AFSA)	DOD	550.00	-	-	-	550.00
Drug Interdiction and Counter-Drug Activities (DICDA)	DOD	3,284.94	-	-	-	3,284.94
NATO Resolute Support Mission (RSM)	DOD	380.98	-	-	-	380.98
Military Base and Equipment Transfers (FERP, FEPP, and EDA)	DOD	2,339.14	-	-	-	2,339.14
Total – Security		88,788.14	100.00	-	100.00	88,888.14
Development						
Commanders’ Emergency Response Program (CERP)	DOD	3,711.00	-	-	-	3,711.00
Afghanistan Infrastructure Fund (AIF)	DOD	988.50	-	-	-	988.50
Task Force for Business and Stability Operations (TFBSO)	DOD	822.85	-	-	-	822.85
Economic Support Fund (ESF)	USAID	20,550.48	122.88	95.00	217.88	20,768.36
Development Assistance (DA)	USAID	900.93	-	-	-	900.93
Global Health Programs (GHP)	USAID	588.17	12.00	15.00	27.00	615.17
Commodity Credit Corp (CCC)	USAID	37.93	-	-	-	37.93
USAID-Other (Other)	USAID	60.44	-	-	-	60.44
Non-Proliferation, Antiterrorism, Demining & Related Programs (NADR)	State	927.14	15.00	5.00	20.00	947.14
International Narcotics Control and Law Enforcement (INCLE)	State	5,145.79	6.00	3.00	9.00	5,154.79
Human Rights and Democracy Fund (HRDF)	State	14.48	-	-	-	14.48
Educational and Cultural Exchange Programs (ECE)	State	100.94	6.70	5.80	12.50	113.44
Contributions to International Organizations (CIO)	State	523.45	30.11	28.90	59.01	582.46
U.S. International Development Finance Corporation (DFC)	DFC	342.46	-	-	-	342.46
U.S. Agency for Global Media (USAGM)	USAGM	306.77	25.00	33.15	58.15	364.92
Drug Enforcement Administration (DEA)	DOJ	290.80	-	-	-	290.80
Total – Development		35,312.15	217.69	185.85	403.54	35,715.68
Humanitarian						
Pub. L. No. 480 Title II	USAID	1,095.38	-	-	-	1,095.38
International Disaster Assistance (IDA)	USAID	1,408.26	671.34	643.24	1,314.58	2,722.84
Transition Initiatives (TI)	USAID	40.20	-	-	-	40.20
Migration and Refugee Assistance (MRA)	State	1,788.74	406.06	12.73	418.79	2,207.53
USDA Programs (Title I, §416(b), FFP, FFE, ET, and PRTA)	USDA	287.46	-	-	-	287.46
Total – Humanitarian		4,620.03	1,077.40	655.97	1,733.37	6,353.40
Agency Operations						
Diplomatic Programs, including Worldwide Security Protection (DP)	State	11,839.28	171.87	9.60	181.47	12,020.75
Embassy Security, Construction, & Maintenance (ESCM) - Capital Costs	State	1,478.60	1.11	-	1.11	1,479.71
Embassy Security, Construction, & Maintenance (ESCM) - Operations	State	159.63	-	-	-	159.63
USAID Operating Expenses (OE)	USAID	1,805.59	15.68	12.00	27.68	1,833.27
Oversight (SIGAR, State OIG, and USAID OIG)	Multiple	703.00	40.53	35.20	75.73	778.73
Total – Agency Operations		15,986.10	229.19	56.80	285.99	16,272.09
Total Funding		\$144,706.42	\$1,624.28	\$898.61	\$2,522.89	\$147,229.31

Please see Additional Information for Table F.10, U.S. Appropriations Made Available for Afghanistan Reconstruction, including SIGAR statutory requirements for reporting on appropriations; deficiencies in agency reporting to SIGAR under these statutory requirements; principles of accounting for appropriated balances; summary of rescissions, transfers, and reprogramming actions affecting reported appropriated balances; a table presenting ASFF funds transferred to the FMS Trust Fund; a table presenting all fiscal year appropriated balances; and sources for all appropriated balances presented above at <https://www.sigar.mil/quarterlyreports/fundingtables/appropriations>.



# APPENDICES

## STATUS OF FUNDS ENDNOTES

- 1 DOD, response to SIGAR data call, 7/22/2022 and 10/19/2021; DFAS, AR(M) 1002 Appropriation Status by Fiscal Year Program and Subaccounts March 2022 Final, 4/16/2022; DFAS, AR(M) 1002 Appropriation Status by Fiscal Year Program and Subaccounts June 2022 Revised, 7/21/2022.
- 2 Continuing Appropriations and Ukraine Supplemental Appropriations Act, 2023, Pub. L. No. 117-180, Section 124, 9/30/2022.
- 3 USAID, U.S. Foreign Assistance Reference Guide, 1/2005, p. 6.
- 4 State, response to SIGAR data call, 10/10/2023.
- 5 USAID, response to SIGAR data call, 11/12/2022 and 7/20/2022.
- 6 USAID, response to SIGAR data call, 7/18/2023, 4/21/2023, and 12/8/2022; State, response to SIGAR data call, 7/6/2023; Consolidated Appropriations Act, 2022, Pub. L. No. 117-103, 3/15/2022.
- 7 USAID, response to SIGAR data call, 10/13/2023.
- 8 See Table F.10, U.S. Appropriations Made Available for Afghanistan Reconstruction and Post-Withdrawal Assistance, FY 2002 to September 30, 2023, at page 135.
- 9 USAID, Office of U.S. Foreign Disaster Assistance, “Afghanistan-Complex Emergency, Fact Sheet #4, FY 2017,” at [www.usaid.gov](http://www.usaid.gov), accessed 4/9/2020.
- 10 USAID, response to SIGAR data call, 10/13/2023.
- 11 USAID, BHA, response to SIGAR data call, 10/10/2023.
- 12 State, response to SIGAR data call, 10/13/2009.
- 13 State, response to SIGAR data call, 10/10/2023, 10/19/2022, and 10/11/2022.
- 14 State, response to SIGAR data call, 10/20/2023.
- 15 Department of State, Congressional Budget Justification, Foreign Operations, Appendix 2, FY 2019, Released February 12, 2018, pp. 44–52; State, response to SIGAR data call, 4/17/2019.
- 16 State, response to SIGAR data call, 10/11/2023, 10/17/2022, and 10/15/2021.
- 17 State, response to SIGAR data call, 10/11/2023.
- 18 Department of State, Congressional Budget Justification, Foreign Operations, Appendix 2, FY 2019, Released February 12, 2018, p. 423.
- 19 State, response to SIGAR data call, 4/14/2023, 4/13/2023, 4/4/2023, and 3/29/2013.
- 20 State, F, response to SIGAR data call, 10/10/2023.
- 21 State, PM/WRA, response to SIGAR data call, 10/4/2023.
- 22 UN OCHA, Financial Tracking Service, <https://fts.unocha.org>, accessed 9/30/2023.
- 23 UNAMA, UN Security Council Renews UNAMA’s Mandate Till 17 March 2024, 3/16/2023, at <https://unama.unmissions.org/un-security-council-renews-unamas-mandate-till-17-march-2024>, accessed on 3/17/2023.
- 24 State, response to SIGAR data call, 4/19/2023, 7/13/2022, and 1/10/2022.
- 25 The Afghanistan Reconstruction Trust Fund changed its name to the Afghanistan Resilience Trust Fund in July 2023, as reported on its website at [www.wb-artf.org](http://www.wb-artf.org), accessed on 10/22/2023.
- 26 World Bank, ARTF: Administrator’s Report on Financial Status as of August 22, 2023 (end of period 7 in FY 1402), accessed at [www.wb-artf.org](http://www.wb-artf.org) at 10/22/2023.
- 27 World Bank, ARTF: Administrator’s Report on Financial Status as of August 22, 2023 (end of period 7 in FY 1402), accessed at [www.wb-artf.org](http://www.wb-artf.org) on 10/22/2023.
- 28 Treasury and State press release, “Joint Statement by U.S. Treasury and State Department: The United States and Partners Announce Establishment of Fund for the People of Afghanistan,” 9/14/2022; State, “Department Press Briefing – September 14, 2022,” 9/14/2022; CBS News, “U.S. sets up \$3.5 billion fund to aid Afghanistan using frozen bank reserves,” 9/15/2022; Washington Post, “U.S. to redirect Afghanistan’s frozen assets after Taliban rejects deal,” 9/20/2022.
- 29 State, “Department Press Briefing – September 14, 2022,” 9/14/2022.





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## APPENDIX B

### SIGAR WRITTEN PRODUCTS\*

#### SIGAR AUDITS

##### Performance Audit and Evaluation Reports Issued

SIGAR issued one performance audit report and one evaluation during this reporting period.

SIGAR PERFORMANCE AUDIT AND EVALUATION REPORTS ISSUED		
Report Identifier	Report Title	Date Issued
SIGAR-24-01-IP	Status of Education in Afghanistan: Taliban Policies Have Resulted in Restricted Access to Education and a Decline in Quality	10/2023
SIGAR 23-30-AR	Emergency Food Assistance to Afghanistan: USAID Improved Oversight, But Could Better Align Monitoring with Increasing Aid Levels	8/2023

##### Ongoing Performance Audits

SIGAR had seven ongoing performance audits during this reporting period.

SIGAR PERFORMANCE AUDITS ONGOING		
Project Identifier	Project Title	Date Initiated
SIGAR 160A	Audit of State's Implementing Partner Memorandums of Understanding with the Taliban in Afghanistan	9/2023
SIGAR 159A	Audit of U.S. Agencies' Oversight of Funds Provided to Public International Organizations for Activities in Afghanistan	4/2023
SIGAR 158A	Audit of U.S. Funds Directly Benefitting the Taliban	4/2023
SIGAR 157A	Water, Sanitation, and Hygiene (WASH)	11/2022
SIGAR 156A	GBV	9/2022
SIGAR 155A	ACEBA	7/2022
SIGAR 152A	Contractor Vetting	1/2022

\* As provided in its authorizing statute, SIGAR may also report on products and events occurring after September 30, 2023, up to the publication date of this report.

## Ongoing Evaluations

SIGAR had one ongoing evaluation during this reporting period.

SIGAR EVALUATIONS ONGOING		
Project Identifier	Project Title	Date Initiated
SIGAR-E-020	Evaluation of the Purchase, Transfer, Conversion, and Use of U.S. Currency in Afghanistan	4/2022

## Financial Audit Reports Issued

SIGAR issued five financial audit reports during this reporting period.

SIGAR FINANCIAL AUDIT REPORTS ISSUED		
Report Identifier	Report Title	Date Issued
SIGAR 24-02-FA	Audit of Costs Incurred by INTERSOS	10/2023
SIGAR 23-34-FA	Audit of Costs Incurred by International Medical Corps	10/2023
SIGAR 23-33-FA	Audit of Costs Incurred by ACTED	9/2023
SIGAR 23-32-FA	Audit of Costs Incurred by CAII	9/2023
SIGAR 23-31-FA	Audit of Costs Incurred by FHI 360	8/2023

## Ongoing Financial Audits

SIGAR had 41 financial audits in progress during this reporting period.

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

SIGAR FINANCIAL AUDITS ONGOING		
Project Identifier	Project Title	Date Initiated
SIGAR-F-299	Raytheon (Blackbird)	8/2023
SIGAR-F-298	Ideal Innovations	8/2023
SIGAR-F-297	American University of Beirut	8/2023
SIGAR-F-296	Tetra Tech	8/2023
SIGAR-F-295	[Redacted]	4/2023
SIGAR-F-294	[Redacted]	4/2023
SIGAR-F-293	[Redacted]	4/2023
SIGAR-F-292	Tetra Tech	3/2023

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SIGAR FINANCIAL AUDITS ONGOING (CONTINUED)		
Project Identifier	Project Title	Date Initiated
SIGAR-F-291	MSH	3/2023
SIGAR-F-290	Jhpiego Corporation	3/2023
SIGAR-F-289	Catholic Relief Services	3/2023
SIGAR-F-288	Texas A&M AgriLife Research	3/2023
SIGAR-F-286	ATC	3/2023
SIGAR-F-285	AUAF	3/2023
SIGAR-F-284	HALO Trust - Weapons Removal and Mine Clearing	3/2023
SIGAR-F-283	MCPA	3/2023
SIGAR-F-282	DAI	3/2022
SIGAR-F-281	The Asia Foundation	3/2022
SIGAR-F-280	DAI	3/2022
SIGAR-F-279	DAI	3/2022
SIGAR-F-278	Blumont Global Development Inc.	3/2022
SIGAR-F-277	Roots of Peace	3/2022
SIGAR-F-275	Michigan State University	3/2022
SIGAR-F-274	[Redacted]	3/2022
SIGAR-F-273	Women for Afghan Women	3/2022
SIGAR-F-272	DAFA	3/2022
SIGAR-F-271	Miracle Systems LLC	3/2022
SIGAR-F-270	American University of Central Asia	3/2022
SIGAR-F-269	DAI	3/2022
SIGAR-F-268	[Redacted]	3/2022
SIGAR-F-267	[Redacted]	3/2022
SIGAR-F-266	CARE International	3/2022
SIGAR-F-265	[Redacted]	3/2022
SIGAR-F-264	MSI Inc.	3/2022
SIGAR-F-263	[Redacted]	3/2022
SIGAR-F-261	MSI Inc.	3/2022
SIGAR-F-260	[Redacted]	3/2022
SIGAR-F-259	Science and Engineering Services	3/2022
SIGAR-F-258	Amentum Services Inc.	4/2022
SIGAR-F-257	TigerSwan LLC	4/2022
SIGAR-F-256	Alutiq	3/2022

## SIGAR LESSONS LEARNED PROGRAM

### Ongoing Lessons Learned Projects

SIGAR had three ongoing lessons learned projects this reporting period.

SIGAR LESSONS LEARNED PROJECTS ONGOING		
Project Identifier	Project Title	Date Initiated
SIGAR LL-21	Taliban Bypass	11/2022
SIGAR LL-22	Afghan Fund	10/2022
SIGAR LL-17	Personnel	1/2022

## SIGAR RESEARCH AND ANALYSIS DIRECTORATE

### Quarterly Report Issued

SIGAR issued one quarterly report during this reporting period.

SIGAR QUARTERLY REPORT ISSUED		
Report Identifier	Report Title	Date Issued
SIGAR 2023-QR-4	Quarterly Report to the United States Congress	10/2023



# APPENDICES

## APPENDIX C

### ABBREVIATIONS AND ACRONYMS

ACRONYM OR ABBREVIATION	DEFINITION
ACLED	Armed Conflict Location and Event Data Project
ADB	Asian Development Bank
Afghan Fund	The Fund for the Afghan People
AFN	afghani (currency)
AML/CFT	Anti-money laundering/ countering the financing of terrorism
ANDSF	Afghan National Defense and Security Forces
ARTF	Afghanistan Resilience Trust Fund
ASFF	Afghanistan Security Forces Fund
AUAF	American University of Afghanistan
BHA	Bureau for Humanitarian Assistance (USAID)
CIO	Contribution to International Organizations
CSO	Civil Society Organization
CSTC-A	Combined Security Transition Command-Afghanistan
DAB	Da Afghanistan Bank
DOD	Department of Defense (U.S.)
DSCA	Defense Security Cooperation Agency
DRL	Bureau for Democracy, Human Rights, and Labor (State)
DSCMO-A	Defense Security Cooperation Management Office-Afghanistan
E.O.	Executive Order
ERMA	Emergency Refugee and Migration Assistance Fund
ESF	Economic Support Fund
FA	Financial Audit
FAO	Food and Agriculture Organization (UN)
FMS	Foreign Military Sales
FY	fiscal year
GAO	Government Accountability Office (U.S.)
GHP	Global Health Programs
GiHA	Gender in Humanitarian Action (UN Women)
HRP	Humanitarian Response Plan
IDA	International Disaster Assistance (USAID)

*Continued on the next page*

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ACRONYM OR ABBREVIATION	DEFINITION
IDP	internally displaced persons
INCLE	International Narcotics Control and Law Enforcement
INL	Bureau of International Narcotics and Law Enforcement Affairs (State)
INV	Investigations Directorate (SIGAR)
IOM	International Organization for Migrations (UN affiliate)
IS-K	Islamic State-Khorasan Province
LOTFA	Law and Order Trust Fund for Afghanistan (UN)
MOU	memorandum of understanding
MRA	Migration and Refugee Assistance
NADR	Non-Proliferation, Antiterrorism, Demining, and Related Programs
OFAC	Office of Foreign Assets Control (U.S. Dept. of the Treasury)
OLH	Office of Livelihoods (USAID)
OIC	Organisation of Islamic Cooperation
OIG	Office of Inspector General
OUSD-P	Office of the Undersecretary of Defense for Policy (DOD)
PIO	Public International Organization
PM/WRA	Bureau of Political-Military Affairs' Office of Weapons Removal and Abatement (State)
PRM	Bureau of Population, Refugees, and Migration (State)
SIGAR	Special Inspector General for Afghanistan Reconstruction
SIV	Special Immigrant Visa
State	Department of State (U.S.)
TTP	Tehreek-e-Taliban Pakistan
UNAMA	United Nations Assistance Mission in Afghanistan
UNDP	United Nations Development Programme
UNHCR	United Nations High Commissioner for Refugees
UNICEF	United Nations Children's Fund
UNODC	United Nations Office on Drugs and Crime
UN OCHA	United Nations Office for the Coordination of Humanitarian Affairs
USAID	U.S. Agency for International Development
USCIS	U.S. Citizenship and Immigration Services
USD	U.S. dollar
USRAP	U.S. Refugee Admissions Program
WHO	World Health Organization (UN)
WFP	World Food Programme (UN)



Vendors arrange womens' dresses on mannequins with their faces covered in Kabul, June 2023. (AP photo)

#### Quarterly Report Staff

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SIGAR 2023-QR-4

## WASTE, FRAUD, OR ABUSE MAY BE REPORTED TO SIGAR'S HOTLINE

By phone: United States

Toll-free: 866-329-8893

DSN: 312-664-0378

All voicemail is in English and answered during business hours.

By fax: 703-601-4065

By e-mail: [sigar.hotline@mail.mil](mailto:sigar.hotline@mail.mil)

By Web submission: [www.sigar.mil/investigations/hotline/report-fraud.aspx](http://www.sigar.mil/investigations/hotline/report-fraud.aspx)



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Report Waste, Fraud, or Abuse