

OVERSIGHT BY OTHER GOVERNMENT AGENCIES CONTENTS

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Photo on previous page
Two brothers hold chickens they brought back to Afghanistan after returning from Pakistan.
(Photo by WFP)

OVERSIGHT BY OTHER GOVERNMENT AGENCIES

SIGAR's enabling legislation requires it to keep the Secretaries of State and Defense fully informed about problems relating to the administration of Afghanistan reconstruction programs, and to submit a report to the Congress on SIGAR's oversight work and on the status of the U.S. reconstruction effort no later than 30 days after the end of each fiscal quarter. The statute also instructs SIGAR to include, to the extent possible, relevant matters from the end of the quarter up to the submission date of its report.

Each quarter, SIGAR requests updates from other agencies on completed and ongoing oversight activities. This section compiles these updates. Copies of completed reports are posted on the agencies' respective public websites.

The descriptions appear as submitted, with minor changes to maintain consistency with other sections of this report: acronyms and abbreviations in place of full organizational names; standardized capitalization, punctuation, and preferred spellings; and third-person instead of first-person voice.

These agencies perform oversight activities related to Afghanistan and provide results to SIGAR:

- Department of Defense Office of Inspector General (DOD OIG)
- Department of State Office of Inspector General (State OIG)
- Government Accountability Office (GAO)
- U.S. Agency for International Development Office of Inspector General (USAID OIG)

COMPLETED OVERSIGHT ACTIVITIES

As of December 31, 2023, participating agencies—DOD OIG, State OIG, GAO, and USAID OIG—have not issued any oversight products related to Afghanistan this quarter.

ONGOING OVERSIGHT ACTIVITIES

As of December 31, 2023, the participating agencies reported five ongoing oversight activities in Afghanistan. These activities are listed in Table 5.1 and described in the following sections by agency.

OVERSIGHT BY OTHER GOVERNMENT AGENCIES

TABLE 5.1

ONGOING OVERSIGHT ACTIVITIES OF OTHER U.S. AGENCIES, AS OF DECEMBER 31, 2023			
Agency	Project Number	Date Initiated	Project Title
DOD OIG	D2022-D000AX-0138.000	5/5/2022	Audit of DOD Afghanistan Contingency Contracts Closeout
State OIG	22AUD012	12/2/2021	Review of the Department of State Afghan Special Immigrant Visa Program
State OIG	23AUD001	12/13/2022	Audit of the Disposition of Defensive Equipment and Armored Vehicles in Advance of Evacuations at U.S. Embassies Kabul and Kyiv
USAID OIG	551F0123	4/21/2023	Audit of USAID's Efforts to Safeguard Implementers and Activities in Afghanistan
USAID OIG	55900424	11/30/2023	Financial Closeout Audit of USAID Resources Managed by the American University of Afghanistan

Source: DOD OIG, response to SIGAR data call, 12/14/2023; State OIG, response to SIGAR data call, 12/15/2023; USAID OIG, response to SIGAR data call, 12/11/2023.

U.S. Department of Defense Office of Inspector General

DOD OIG had one ongoing project this quarter related to reconstruction or security operations in Afghanistan.

Audit of DOD Afghanistan Contingency Contracts Closeout

The objective of this audit is to determine whether DOD contracting officials closed out contingency contracts supporting Afghanistan operations in accordance with applicable federal laws and DOD regulations.

State Office of Inspector General–Middle East Regional Operations

State OIG had two ongoing projects this quarter related to Afghanistan.

Review of the Department of State Afghan Special Immigrant Visa (SIV) Program

This review will be issued as a series of reports in response to requests from multiple congressional committees to review a range of topics regarding the Afghan Special Immigrant Visa program.

Audit of the Disposition of Defensive Equipment and Armored Vehicles in Advance of Evacuations at U.S. Embassies Kabul and Kyiv

This audit will determine whether U.S. Embassies Kabul and Kyiv managed, safeguarded, and disposed of sensitive security assets in advance of the evacuation and suspension of operations at each post in accordance with Department of State guidance.

Government Accountability Office

GAO did not have any ongoing projects this quarter related to Afghanistan.

U.S. Agency for International Development Office of Inspector General

USAID OIG had one ongoing performance audit and one ongoing financial audit this quarter related to Afghanistan.

Audit of USAID's Efforts to Safeguard Implementers and Activities in Afghanistan

The audit will determine USAID's oversight of implementer efforts to mitigate both security and safety risks and Taliban interference in activities.

Financial Closeout Audit of USAID's Resources Managed by the American University of Afghanistan

This financial audit will review the American University of Afghanistan's management of the Technical Capacity Building for the American University of Afghanistan program from February 1, 2021, to December 31, 2022.

Financial audits of USAID/Afghanistan programs are performed by public accounting firms. USAID OIG performs desk reviews, on-site supervisory reviews, and random quality control reviews of the audits and transmits the reports to USAID for action.

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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

Status of Funds changed its reporting framework last quarter 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.

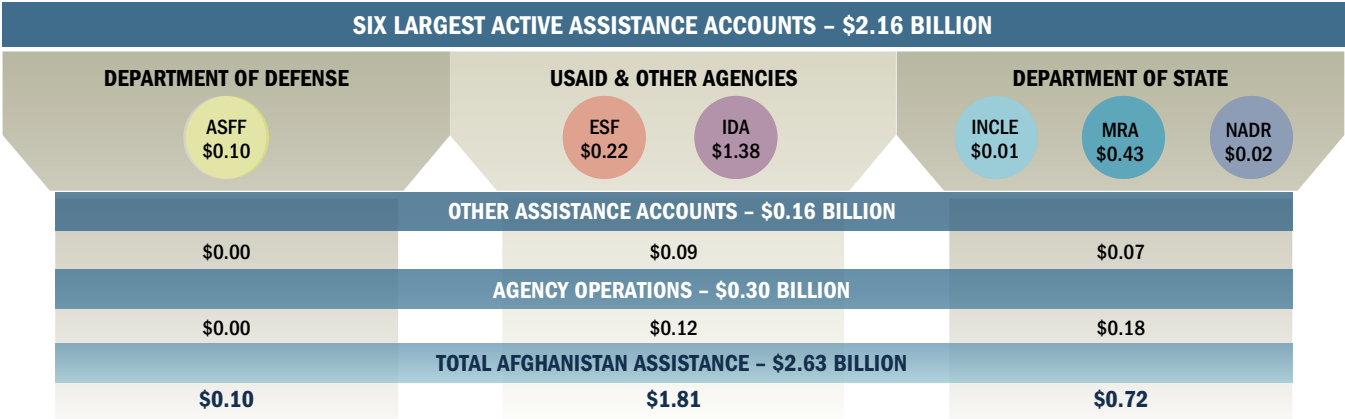
APPROPRIATED FUNDS

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 to FY 2024 period ending December 31, 2023, reached nearly \$2.63 billion, with the two humanitarian assistance accounts, International Disaster Assistance (IDA) and Migration and Refugee Assistance (MRA), accounting for nearly \$1.82 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 TO FY 2024 Q1 (\$ 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 December 31, 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 to FY 2024 period ending December 31, 2023, exceed \$2.83 billion, with the two humanitarian assistance accounts, IDA and MRA, accounting for more than \$1.82 billion, or 64%, of the total amount.
- Disbursements from the Economic Support Fund (ESF) of nearly \$0.73 billion exceed appropriations of \$0.22 billion over this same period (as reported on the prior page) by more than \$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 more than \$1.87 billion equal 66.1% of their total post-withdrawal disbursements. U.S. government funding of these multilateral institutions is examined in more detail in Table F.9, Contributions to UN Agencies, UNAMA, and ARTF on page 135.

TABLE F.1

CIVILIAN SECTOR ACCOUNT DISBURSEMENTS OCTOBER 1, 2021, TO DECEMBER 31, 2023 (\$ MILLIONS)				
Civilian Sector Assistance Accounts	Disbursements			
	FY 2022	FY 2023	FY24Q1	Total
Economic Support Fund (ESF)	\$421.47	\$289.06	\$17.07	\$727.60
International Disaster Assistance (IDA)	408.25	786.07	114.64	1,308.96
International Narcotics Control & Law Enforcement (INCLE)	109.35	10.42	5.63	125.40
Migration and Refugee Assistance (MRA)	228.40	249.45	32.21	510.06
All Other Accounts	75.04	75.34	9.60	159.98
Total	\$1,242.51	\$1,410.33	\$179.15	\$2,832.00
Disbursements to UN Agencies, UNAMA, and ARTF	\$787.58	\$968.87	\$115.60	\$1,872.05
Percent of Total Disbursements	63.4%	68.7%	64.5%	66.1%

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–FY24Q1 period. The timing and amount of disbursements were estimated for several of these accounts. State did not provide FY21Q4 data for the INCLE and MRA accounts, and consequently their FY 2022 disbursements cover the 7/1/2021 to 9/30/2022 period. 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, 1/30/2024, 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 2022–2024 Funds Appropriated, Not Yet Obligated,” identifies \$235.57 million in FY 2022, FY 2023, and FY 2024 appropriations remaining available for obligation that have not been obligated as of December 31, 2023. The second column, “FY 2014–24 Funds Obligated, Not Yet Disbursed,” identifies \$1.05 billion in FY 2014 through FY 2024 appropriations that have been obligated and remain available for disbursement as of December 31, 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 \$1.28 billion as of December 31, 2023.

TABLE F.2

APPROPRIATED FUNDS REMAINING AVAILABLE FOR DISBURSEMENT SIX LARGEST ACTIVE ACCOUNTS DECEMBER 31, 2023 (\$ MILLIONS)			
Six Largest Active Accounts	FY 2022–24 Funds Appropriated, Not Yet Obligated	FY 2014–24 Funds Obligated, Not Yet Disbursed	Funds Remaining for Possible Disbursement
Afghanistan Security Forces Fund (ASFF)	\$97.32	\$294.27	\$391.59
Economic Support Fund (ESF)	95.00	410.46	505.46
International Narcotics Control and Law Enforcement (INCLE)	2.72	14.87	17.59
International Disaster Assistance (IDA)	35.53	267.04	302.57
Migration and Refugee Assistance (MRA)	-	54.34	54.34
Non-Proliferation, Antiterrorism, Demining, and Related Programs (NADR)	5.00	6.61	11.61
Total	\$235.57	\$1,047.59	\$1,283.16

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 December 31, 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. Please see Table F.3 through Table F.8 on pages 124–132 for additional details of ASFF, ESF, INCLE, IDA, MRA, and NADR funds remaining for possible disbursement and for the sources of this information.

The \$1.05 billion in funds that have been obligated but not yet disbursed consist of three sub-components, as follows:

- **Funds Obligated, Available for Subobligation.** USAID reported that it had obligated \$154.28 million in FY 2014 through FY 2016 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 six months.
- **Active Projects, Funds Obligated and Available for Disbursement.** State and USAID reported that the ESF, IDA, INCLE, MRA, and NADR accounts together had \$517.94 million in unliquidated obligations spanning 82 active projects. Approximately 37% of this amount, or \$193.69 million, was obligated to 12 UN agencies through 21 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 \$365.34 million in unliquidated obligations for inactive, expired, or terminated contracts. DOD has not provided an ASFF contract count, but State and USAID reported that 109 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.

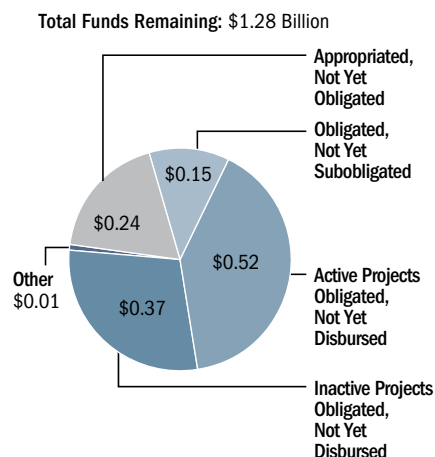
AFGHANISTAN SECURITY FORCES FUND

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, 2022.¹ 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.² There was no

FIGURE F.2

FUNDS REMAINING BY FUNDING SEGMENT, SIX LARGEST ACTIVE ACCOUNTS, AS OF DECEMBER 31, 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 124–132 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 following receipt.

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 \$391.59 million as of December 31, 2023, consisting of \$97.32 million in FY 2022 appropriations that remained available for obligation, and \$294.27 million in FY 2018 to FY 2022 appropriations that had been obligated and remained available for disbursement, as shown in Table F.3.

TABLE F.3

AFGHANISTAN SECURITY FORCES FUND FUNDS REMAINING AVAILABLE FOR POSSIBLE DISBURSEMENT DECEMBER 31, 2023 (\$ MILLIONS)	
Fund Status and Contract Details	Funds Remaining
Funds Appropriated, Not Yet Obligated	
ASFF FY 2022-2025 Appropriation for Contract Close-Out	\$97.32
Funds Obligated, Not Yet Disbursed	
Terminated Contracts, Balances Reserved for Close-Out	
Contracts Obligated by CSTC-A and DSCMO-A	77.84
Air Force (A-29, C-130, PC-12 & C-208 Airframes & Munitions)	111.86
Army (UH-60 Airframe, Ammunition, PEO STRI, and Other)	81.26
Navy (Joint Warfare Center and Other)	23.32
Total Unliquidated Obligations	294.27
Total Funds Remaining Available for Possible Disbursement	\$391.59

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 85.

Source: DOD/OSD-F response to SIGAR data call, 12/15/2023; DOD/DFAS, AR(M) 1002 Appropriation Status by FY Program and Subaccounts (Cumulative) December 2023 Final, accessed at www.dfas.mil/dodbudgetaccountreports/ on 1/19/2024.

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.³

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 FY23Q4.⁴ 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 2022.⁵ USAID implemented recissions of more than \$855.64 million in ESF funds mandated in the

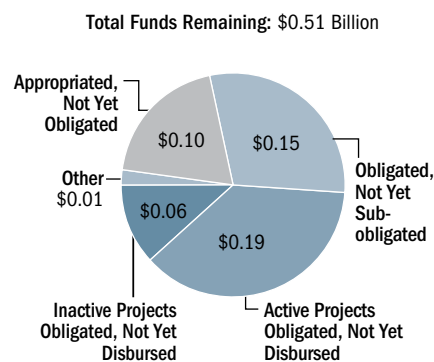
Consolidated Appropriations Act, 2022, by rescinding FY 2017, FY 2018, FY 2019, FY 2020, and FY 2021 ESF balances in FY22Q4. USAID also transferred \$25.00 million in FY 2020 and FY 2021 ESF balances to State in FY22Q4.⁶

USAID managed an ESF funding pipeline of \$505.46 million as of December 31, 2023, consisting of \$95.00 million in FY 2023 appropriations that remained available for obligation, and \$410.46 million in FY 2014 to FY 2022 appropriations that had been obligated and remained available for disbursement.⁷ There were three components of funds obligated but not yet disbursed:

- **Funds Obligated, Available for Subobligation.** USAID had obligated \$154.28 million in FY 2014 to FY 2016 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 six months as set forth in the highlight box next to Table F.4.
- **Active Projects, Funds Obligated and Available for Disbursement.** USAID had obligated \$190.03 million on 19 active projects as described in Table F.4 that remained available for disbursement.
- **Inactive Projects, Funds Obligated and Available for Disbursement.** USAID had obligated \$57.09 million on 51 inactive or expired projects that remained available for disbursements. Among this group, nine power sector projects had unliquidated obligations of \$36.82 million.

FIGURE F.3

FUNDS REMAINING BY FUNDING SEGMENT, ECONOMIC SUPPORT FUND, AS OF DECEMBER 31, 2023 (\$ BILLIONS)



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

Source: See page 126 for additional information and sources of information.

APPENDICES

TABLE F.4

ECONOMIC SUPPORT FUND FUNDS REMAINING AVAILABLE FOR POSSIBLE DISBURSEMENT DECEMBER 31, 2023 (\$ MILLIONS)			
Fund Status and Project Details	Sector	Implementing Partners	Funds Remaining
Funds Appropriated, Not Yet Obligated			
ESF FY 2023 Section 653(a) Allocation for Afghanistan			\$95.00
Funds Obligated, Not Yet Disbursed			
Active Projects			
Accessible and Quality Basic Education (AQBE)	Education	U.S. Nonprofit	31.52
Urban Health Initiative (UHI) Program	Health	U.S. for Profit	27.37
Assistance for Families and Indigent Afghans to Thrive (AFIAT)	Health	U.S. Nonprofit	23.16
Competitiveness of Export-Oriented Businesses (ACEBA)	Economic Growth	U.S. for Profit	21.44
Afghanistan Value Chains - Livestock	Agriculture	U.S. for Profit	18.15
Safeguarding Civic Rights and Media Freedoms (Huquq)	Civil Society	U.S. Nonprofit	17.38
Supporting Transformation of Afghanistan's Recovery (STAR)	Civil Society	U.S. Nonprofit	9.12
Supporting Student Success in Afghanistan (SSSA)	Education	Afghan NP	8.33
Afghanistan Monitoring, Evaluation & Learning Activity (AMELA)	Program Support	U.S. for Profit	6.58
Global Health Supply Chain Management (GHSCM-PSM)	Health	U.S. for Profit	5.82
Central Contraceptive Procurement (CCP)	Health	U.S. for Profit	4.92
Young Women Lead (YWL)	Education	U.S. Nonprofit	4.84
Local Health Systems Sustainability (LHSS)	Health	U.S. for Profit	3.07
New Disease Early Warning System (DEWS) Plus	Health	WHO	3.00
Carpet and Jewelry Value Chains	Economic Growth	Foreign NP	1.65
Strengthening Education in Afghanistan (SEA II)	Education	U.S. Nonprofit	1.65
Supporting Media Freedom and Access to Information	Good Governance	U.S. Nonprofit	1.50
All Others Under \$0.50 Million (2 Active Projects and Activities)	Various	IPO and IP	0.54
Total Active			190.03
Inactive/Expired Awards, Balances Reserved for Close-Out			
Power Sector (9 Inactive and Expired Projects)	Power	7 IPs	36.82
Other Sectors (42 Inactive and Expired Projects)	Various	25 IPs	20.27
Total Inactive/Expired			57.09
Allocable to Active, Inactive, and Expired Awards			
Program Support and Other	Various	Various	9.06
Bilateral Unsubobligated Balances			
Bilateral Obligations of ESF FY 2014–16 Not Yet Subobligated			154.28
Total Unliquidated Obligations			410.46
Total Funds Remaining Available for Possible Disbursement			\$505.46

Bilateral Unsubobligated Balances

USAID plans to obligate \$154.28 million not yet subobligated, arising from bilateral agreements with the former Afghan government relating to ESF FY 2014–16 funds, into new and existing awards over the next six months. Some of these obligations will require State's Office of Foreign Assistance approval or Congressional notification.

Planned Obligations

Sector	(\$ Millions)
Agriculture	\$15.95
Democracy & Governance	12.59
Economic Growth	36.46
Education	19.04
Gender	7.66
Health	7.41
Infrastructure	13.19
Program Support & Other	41.98
Total	\$154.28

Source: USAID/Mission, response to SIGAR data call, 1/13/2024.

Note: Numbers may not add due to rounding. The acronym "NP" is used for Nonprofit, "PIO" is used for Public International Organization, and "IP" for Implementing Partner. UN agency acronyms are described in Table F.9, U.S. Contributions to UN Agencies, UNAMA, and ARTE.

Source: USAID/Mission, response to SIGAR data call, 1/13/2024 and 4/3/2023.

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 2021.⁸ 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.⁹

USAID reported to SIGAR that it had allocated \$671.34 million in FY 2022 IDA funds, \$643.24 million in FY 2023 IDA funds, and \$69.61 million in FY 2024 IDA funds to Afghanistan programs, which are reported as appropriations by SIGAR, for total appropriations of \$1.38 billion for these three fiscal years through December 31, 2023.¹⁰

BHA managed an IDA funding pipeline of \$302.57 million as of December 31, 2023, consisting largely of FY 2022 and FY 2023 appropriations that had been obligated and remained available for disbursement.¹¹ There were two components of these funds obligated but not yet disbursed:

- **Active Projects, Funds Obligated and Available for Disbursement.** BHA had obligated \$259.47 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 \$7.57 million on 20 inactive or expired projects plus program support that remained available for disbursement.

APPENDICES

TABLE F.5

INTERNATIONAL DISASTER ASSISTANCE FUNDS REMAINING AVAILABLE FOR POSSIBLE DISBURSEMENT DECEMBER 31, 2023 (\$ MILLIONS)			
Fund Status and Project Details	Sector	Implementing Partners	Funds Remaining
Funds Appropriated, Not Yet Obligated			
Portion of IDA FY 2024 Allocation for Afghanistan Not Obligated			\$35.53
Funds Obligated, Not Yet Disbursed			
Active Projects			
Emergency Food and Nutrition Assistance and Air Services	Food Assistance	WFP	65.23
WASH Response and Humanitarian Assistance Program	Non-Food Assist.	IOM	62.28
Project Name Withheld at Request of USAID	Multisector	U.S. Nonprofit	26.30
Project Name Withheld at Request of USAID	Multisector	U.S. Nonprofit	19.78
Project Name Withheld at Request of USAID	Multisector	Foreign NP	19.08
Project Name Withheld at Request of USAID	Multisector	Foreign NP	17.24
Project Name Withheld at Request of USAID	Multisector	U.S. Nonprofit	10.64
Project Name Withheld at Request of USAID	Multisector	Foreign NP	9.00
Integrated Nutrition, Cash, WASH, and Protection Services	Multisector	UNICEF	7.14
Project Name Withheld at Request of USAID	Multisector	U.S. Nonprofit	6.36
Project Name Withheld at Request of USAID	Multisector	U.S. Nonprofit	6.02
Provision of Lifesaving GBV Prevention and Response	Non-Food Assist.	UNFPA	3.70
Provision of Lifesaving GBV Prevention and Response, MRH	Non-Food Assist.	UNFPA	3.45
Scale Up Plan for Health Cluster Coordination Structure	Multisector	WHO	2.82
All Other (3 Active Projects and Activities)	Various	3 PIOs	0.43
Total Active			259.47
Inactive/Expired Awards, Balances Reserved for Close-Out, Program Support, and Other			
20 Inactive and Expired Projects and Activities	Various	14 IPs	7.57
Total Unliquidated Obligations			267.04
Total Funds Remaining Available for Possible Disbursement			\$302.57

Note: Numbers may not add due to rounding. The acronym "NP" is used for Nonprofit, "PIO" is used for Public International Organization, and "IP" for Implementing Partner. UN agency acronyms are described in Table F.9, U.S. Contributions to UN Agencies, UNAMA, and ARTF.

Source: USAID/BHA, response to SIGAR data call, 1/18/2024.

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.¹²

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, and \$37.12 million of these de-allotments were re-allotted and reclassified as INCLE FY 2017/2022 and FY 2018/2023 funds 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.¹³

INL managed an INCLE funding pipeline of \$17.59 million as of December 31, 2023, consisting of \$2.72 million in FY 2023 and FY 2024 INCLE appropriations allocated for Afghanistan that remained available for obligation, and \$14.87 million in FY 2017 to FY 2024 appropriations that had been obligated and remained available for disbursement.¹⁴ There were two components of funds obligated but not yet disbursed:

- **Active Projects, Funds Obligated and Available for Disbursement.** INL had obligated \$12.42 million on four active projects as described in Table F.6 that remained available for disbursement.
- **Inactive Projects, Funds Obligated and Available for Disbursement.** INL had obligated \$1.48 million on three inactive or expired projects and \$0.97 million on program support that remained available for disbursements.

TABLE F.6

INTERNATIONAL NARCOTICS CONTROL AND LAW ENFORCEMENT FUNDS REMAINING AVAILABLE FOR POSSIBLE DISBURSEMENT DECEMBER 31, 2023 (\$ MILLIONS)			
Fund Status and Project Details	Sector	Implementing Partners	Funds Remaining
Funds Appropriated, Not Yet Obligated			
INCLE FY 2024 Allotment and FY 2023 Section 653(a) Allocation for Afghanistan			\$2.72
Funds Obligated, Not Yet Disbursed			
Active Projects			
Delivering Family Support Services in Afghanistan	Gender Justice	UN Women	6.69
Afghanistan Opium Survey	Counternarcotics	UNODC	3.21
Counternarcotics Public information	Counternarcotics	USAGM (IAA)	2.51
Assistance to Drug Treatment Centers	Counternarcotics	Colombo Plan	0.00
Total Active			12.42
Inactive/Expired Awards, Balances Reserved for Close-Out, and Program Support			
3 Inactive Projects	Various	3 IPs	1.48
Administrative Support	Various		0.97
Total Unliquidated Obligations			14.87
Total Funds Remaining Available for Possible Disbursement			\$17.59

Note: Numbers may not add due to rounding. The acronym "IAA" is used for Inter-Agency Agreement, and "IP" for Implementing Partner. UN agency acronyms are described in Table F.9, U.S. Contributions to UN Agencies, UNAMA, and ARTF.

Source: State/INL, response to SIGAR data call, 1/9/2024.

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.¹⁵

PRM allocated \$406.06 million in FY 2022 MRA funds for Afghan refugees, internally displaced persons, and returnees during FY 2022 and the first three quarters of FY 2023; and then allocated \$12.96 million in FY 2023 MRA funds and \$13.53 million in FY 2024 in the subsequent two quarters ending December 31, 2023.¹⁶ PRM disbursed \$228.40 million in MRA funds in FY 2022, \$249.45 million in FY 2023, and \$32.21 million in FY24Q1, as shown in Table F.1.¹⁷

PRM managed an MRA funding pipeline of \$54.34 million as of December 31, 2023, consisting of FY 2017 to FY 2024 appropriations that had been obligated and remained available for disbursement.¹⁸ There were two components of funds obligated but not yet disbursed:

- **Active Projects, Funds Obligated and Available for Disbursement.** PRM had obligated \$49.83 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 \$4.51 million on 33 terminated projects that remained available for disbursement.

TABLE F.7

MIGRATION AND REFUGEE ASSISTANCE FUNDS REMAINING AVAILABLE FOR POSSIBLE DISBURSEMENT DECEMBER 31, 2023 (\$ MILLIONS)			
Fund Status and Project Details	Sector	Implementing Partners	Funds Remaining
Funds Obligated, Not Yet Disbursed			
Active Projects			
2023 Afghanistan Humanitarian Appeal	Multisector	UNFPA	\$17.70
2023 Afghanistan Situation Regional Refugee-Pakistan	Multisector	UNICEF	5.90
Second Round Border Consortium Funding	Multisector	UNHCR	5.00
Project Name Withheld at Request of State	Health	PIO	4.50
Project Name Withheld at Request of State	Multisector	U.S. Nonprofit	4.40
Afghanistan Third-Party Monitoring	Monitoring	U.S. for Profit	2.27
Support and Protect Displaced Population from Risk of Eviction	Protection	Foreign NP	1.39
Schools and Livelihoods for Afghan Refugees in Quetta	Multisector	U.S. Nonprofit	1.17
Protection for Women and Youth in High Refugee Return Areas	Protection	U.S. Nonprofit	1.00
Afghan Refugees Integrated Interventions (ARISE)-Pakistan	Protection	U.S. Nonprofit	0.94
Promoting Afghan Children's Education (PACE)-Pakistan	Education	U.S. Nonprofit	0.89
Project Name Withheld at Request of State	Protection & Health	PIO	0.85
Improving Equitable Access and Quality of Education-Pakistan	Education	U.S. Nonprofit	0.79
Integrated COVID-19 Humanitarian Assistance (ICHA)-Pakistan	Education	U.S. Nonprofit	0.57
All Others Under \$0.50 Million (15 Active Projects and Activities)	Various	3 PIOs, 7 Other	2.46
Total Active			49.83
Terminated Projects, Balances Reserved for Close-Out			
33 Projects are Terminated	Various	3 PIOs, 8 Other	4.51
Total Funds Remaining Available for Possible Disbursement			\$54.34

Note: Numbers may not add due to rounding. The acronym "NP" is used for Nonprofit, and "PIO" is used for Public International Organization. UN agency acronyms are described in Table F.9. U.S. Contributions to UN Agencies, UNAMA, and ARTF.

Source: State/PRM, response to SIGAR data call, 1/10/2024.

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.¹⁹ 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 in August 2021.²⁰

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

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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.²¹

PM/WRA managed the NADR CWD funding pipeline of \$11.38 million as of December 31, 2023, consisting of \$5.00 million in FY 2023 NADR CWD appropriations that remained available for obligation, and \$6.38 million in FY 2020 to FY 2022 appropriations that had been obligated and remained available for disbursement.²² There were two components of funds obligated but not yet disbursed:

- **Active Projects, Funds Obligated and Available for Disbursement.** PM/WRA had obligated \$6.19 million on 13 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 \$0.19 million on one terminated project that remained available for disbursements.

TABLE F.8

NONPROLIFERATION, ANTITERRORISM, DEMINING, AND RELATED PROGRAMS FUNDS REMAINING AVAILABLE FOR POSSIBLE DISBURSEMENT DECEMBER 31, 2023 (\$ MILLIONS)			
Fund Status and Project Details	Sector	Implementing Partners	Funds Remaining
Conventional Weapons Destruction (CWD) Subaccount			
Funds Appropriated, Not Yet Obligated			
NADR CWD FY 2023 Section 653(a) Allocation for Afghanistan			\$5.00
Funds Obligated, Not Yet Disbursed			
Active Projects			
Humanitarian Mine Action/DDR (Nangarhar)	Demining	Foreign NP	1.13
Humanitarian Mine Action/DDR (Maydan)	Demining	Afghan NP	1.00
Humanitarian Mine Action/DDR (Baghlan)	Demining	Afghan NP	0.75
Humanitarian Mine Action/DDR (Nangarhar)	Demining	Afghan NP	0.60
Conventional Weapons Destruction	Weapons	Foreign NP	0.59
Humanitarian Mine Action/AIM (Helmand)	Demining	Foreign NP	0.53
All Others Under \$0.50 Million (7 Active Projects)	Demining, Weapons	6 IPs	1.58
Total Active			6.19
Terminated Projects, Balances Reserved for Close-Out			
1 Project is Terminated	Demining	Afghan NP	0.19
Total Unliquidated Obligations			6.38
Total Funds Remaining Available for Possible Disbursement			\$11.38
Antiterrorism Assistance (ATA) Subaccount			\$0.23
Grand Total Funds Remaining Available for Possible Disbursement			\$11.61

Note: Numbers may not add due to rounding. The acronym "NP" is used for Nonprofit, and "IP" is used for Implementing Partner.
Source: State/PM/WRA, response to SIGAR data call, 1/8/2024; State/DS/CT, response to SIGAR data call, 1/17/2024.

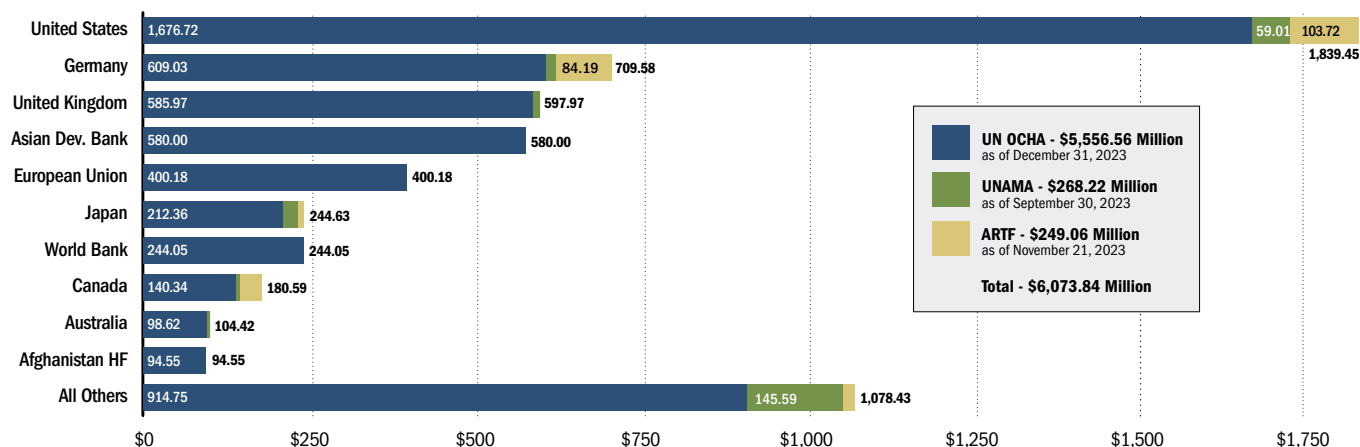
INTERNATIONAL ASSISTANCE FOR AFGHANISTAN

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's Office for the Coordination of Humanitarian Affairs (UN OCHA) reports on donor contributions, principally from national governments 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 nearly \$5.56 billion for Afghanistan from January 1, 2022, to December 31, 2023, as shown in Figure F.4. UNAMA and the ARTF have also reported national government contributions of nearly \$0.52 billion over this period, bringing total contributions to these multilateral institutions operating in Afghanistan to more than \$6.07 billion. The United States has contributed nearly \$1.84 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 in UN OCHA reporting are assumed to be sourced from government donor contributions to the ARTF prior to 2022 and other World Bank funding facilities. The Afghanistan Humanitarian Fund (AHF) is one of UN OCHA's country-based pooled funds. 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 November 21, 2023 (end of period 8 in FY 1402), accessed at www.wb-artf.org on 1/10/2024; UN OCHA, Financial Tracking Service at <https://fts.unocha.org>, accessed 12/31/2023; 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, accessed 4/19/2023.

Contributions to UN OCHA-Coordinated Humanitarian Assistance Programs

The UN's 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 \$3.36 billion in 2022 and \$1.44 billion in 2023, as reported through December 31, 2023. The Afghanistan Humanitarian Response Plan 2024 has set a target of nearly \$3.06 billion in donor contributions for 2024.²³

The United States has been the largest contributor to UN OCHA-reported humanitarian assistance organizations from January 1, 2022, to December 31, 2023, with contributions of nearly \$1.68 billion. The next largest contributors have been Germany, the United Kingdom, the Asian Development Bank, and the European Union, as shown in Figure F.4.²⁴

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, 2024.²⁵ UNAMA maintains its headquarters in Kabul with an extensive field presence across Afghanistan, and is organized around its development and political affairs pillars. The State Department 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 \$59.01 million for calendar year 2021 and 2022 budgets paid with FY 2022 and FY 2023 funds. Other UN members' governments have funded the remainder of UNAMA's budget of \$268.22 million over this period.²⁶

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.²⁷ 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, Germany, Canada, Japan, the Netherlands, Switzerland, Norway, and the United States have made additional contributions bringing total ARTF funding to \$249.06 million from September 2022 through November 21, 2023, as shown in Figure F.4.²⁸

Contributions to the ARTF had been divided into two funding channels, the Recurrent Cost Window (RCW) 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 of \$823.82 million had been made through November 21, 2023.²⁹

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

TABLE F.9

U.S. CONTRIBUTIONS TO UN AGENCIES, UNAMA, AND ARTF OCTOBER 1, 2021, TO DECEMBER 31, 2023 (\$ MILLIONS)

Recipients of U.S. Contributions	Funding Sources	Disbursements			
		FY 2022	FY 2023	FY24Q1	Total
United Nations Agencies					
World Food Programme (WFP)	IDA, ESF	\$329.44	\$600.24	\$73.22	\$1,002.90
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	7.06	165.23
Food and Agricultural Organization (FAO)	ESF, IDA	59.72	31.37	0.08	91.17
UN Population Fund (UNFPA)	MRA, IDA	18.86	49.60	16.81	85.28
International Organization for Migration (IOM)	MRA, IDA	26.19	46.02	12.27	84.48
World Health Organization (WHO)	ESF, GHP, MRA, IDA	12.72	25.42	2.08	40.22
UN Women	ESF, INCLE	24.40	1.00	-	25.40
UN Office on Drugs and Crime (UNODC)	INCLE	-	-	4.08	4.08
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 Labour Organization (ILO)	MRA	0.41	0.58	-	0.99
Subtotal		703.75	889.97	115.60	1,709.32
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	\$115.60	\$1,872.05

Note: Numbers may not add due to rounding.

Source: State/INL, response to SIGAR data call, 1/18/2024 and 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, 1/16/2024 and 10/18/2023; State/PRM, response to SIGAR data call, 1/10/2024; USAID/Mission, response to SIGAR data call, 1/18/2024; USAID/BHA, response to SIGAR data call, 1/16/2024.

contributions are funded by the Department of State and USAID through six accounts, and have totaled more than \$1.87 billion from October 1, 2021, to December 31, 2023, as shown in Table F.9.

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.³⁰ According to State, the Fund is "explicitly not intended to make humanitarian disbursements."³¹ 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. The Board of Trustees of the Fund reported that the Fund's assets had grown to \$3.69 billion, including accrued interest, as of September 30, 2023.³²

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 more than \$144.74 billion. U.S. assistance following the U.S. withdrawal in FY 2022, FY 2023, and FY 2024 through December 31, 2023, has amounted to nearly \$2.63 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

APPENDICES

TABLE F.10

U.S. APPROPRIATIONS MADE AVAILABLE FOR AFGHANISTAN RECONSTRUCTION AND POST-WITHDRAWAL ASSISTANCE FY 2002 TO DECEMBER 31, 2023 (\$ MILLIONS)							
U.S. Funding Sources	Agency	Reconstruction FY 2002–2021	Post-Withdrawal Assistance				Total
			FY 2022	FY 2023	FY 2024	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, EDA & ACSA)	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	5,182.91	6.00	3.00	0.60	9.60	5,192.51
Human Rights and Democracy Fund (HRDF)	State	14.48	-	-	-	-	14.48
Educational and Cultural Exchange Programs (ECE)	State	101.23	6.70	5.80	-	12.50	113.73
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	4.71	62.86	369.63
Drug Enforcement Administration (DEA)	DOJ	290.80	-	-	-	-	290.80
Total – Development		35,349.55	217.69	185.85	5.31	408.85	35,758.40
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	69.61	1,384.19	2,792.44
Transition Initiatives (TI)	USAID	40.20	-	-	-	-	40.20
Migration and Refugee Assistance (MRA)	State	1,788.74	406.06	12.96	13.53	432.55	2,221.29
USDA Programs (Title I, §416(b), FFP, FFE, ET, and PRTA)	USDA	287.46	-	-	-	-	287.46
Total – Humanitarian		4,620.03	1,077.40	656.20	83.14	1,816.74	6,436.77
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	-	0.55	-	0.55	160.18
USAID Operating Expenses (OE)	USAID	1,805.59	15.68	12.00	0.99	28.67	1,834.26
Oversight (SIGAR, State OIG, and USAID OIG)	Multiple	703.03	40.53	35.20	12.02	87.75	790.77
Total – Agency Operations		15,986.13	229.19	57.35	13.01	299.54	16,285.67
Total Funding		\$144,743.85	\$1,624.28	\$899.39	\$101.46	\$2,625.13	\$147,368.98

* ASFF appropriated balances do not reflect transfers to the Foreign Military Sales (FMS) Trust Fund.

Please see Additional Information for Table F.10, U.S. Appropriations Made Available for Afghanistan Reconstruction, which includes SIGAR statutory requirements for reporting on appropriations; deficiencies in agency reporting to SIGAR under these statutory requirements; a 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/us-reconstruction-appropriations-2023-12-31.pdf>.

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, 1/13/2024 and 4/3/2023.
- 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 137.
- 9 USAID, Office of U.S. Foreign Disaster Assistance, “Afghanistan-Complex Emergency, Fact Sheet #4, FY 2017,” at www.usaid.gov, accessed 4/9/2020.
- 10 USAID/Mission, response to SIGAR data call, 1/13/2024.
- 11 USAID/BHA, response to SIGAR data call, 1/18/2024.
- 12 State, response to SIGAR data call, 10/13/2009.
- 13 State, response to SIGAR data call, 1/8/2024, 10/19/2022, 10/11/2022.
- 14 State, response to SIGAR data call, 1/8/2024.
- 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, 1/10/2024, 10/10/2023, 7/7/2023.
- 17 State, response to SIGAR data call, 1/10/2024, 10/10/2023, and 7/7/2023.
- 18 State, response to SIGAR data call, 1/10/2024.
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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-24-11-AR	Implementing Partner Vetting in Afghanistan: The USAID Mission to Afghanistan Complied with Vetting Requirements but USAID's Bureau for Humanitarian Assistance Did Not	1/2024
SIGAR 24-12-IP	U.S. Cash Shipments to Afghanistan: The UN has Purchased and Transported More than \$2.9 Billion into the Country to Implement Humanitarian Assistance	1/2024

Ongoing Performance Audits

SIGAR had eight ongoing performance audits during this reporting period.

SIGAR PERFORMANCE AUDITS ONGOING		
Project Identifier	Project Title	Date Initiated
SIGAR 161A	Audit of State's Demining Activities in Afghanistan	11/2023
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-2	Contractor Vetting (State)	1/2022

* As provided in its authorizing statute, SIGAR may also report on products and events occurring after December 31, 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-020-2	Evaluation of the Purchase, Transfer, Conversion, and Use of U.S. Cash in Afghanistan (Objectives 4-5)	4/2023

Financial Audit Reports Issued

SIGAR issued six financial audit reports during this reporting period.

SIGAR FINANCIAL AUDIT REPORTS ISSUED		
Report Identifier	Report Title	Date Issued
SIGAR-24-10-FA	Audit of Costs Incurred by Management Systems International Inc.	1/2024
SIGAR-24-09-FA	Audit of Costs Incurred by Première Urgence Internationale Services Inc.	1/2024
SIGAR-24-08-FA	Audit of Costs Incurred by Alutiiq Information Management LLC	1/2024
SIGAR-24-06-FA	Audit of Costs Incurred by Management Systems International Inc.	1/2024
SIGAR-24-05-FA	Audit of Costs Incurred by Science and Engineering Services LLC	12/2023
SIGAR-24-04-FA	Audit of Costs Incurred by Amentum Services Inc.	11/2023

Ongoing Financial Audits

SIGAR had 45 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-310	American Councils for International Education	12/2023
SIGAR-F-309	Colombo Plan	12/2023
SIGAR-F-308	Jhpiego Corporation	11/2023
SIGAR-F-307	Management Systems International Inc.	11/2023
SIGAR-F-306	AECOM International Development Inc.	11/2023
SIGAR-F-305	[Redacted]	11/2023
SIGAR-F-304	Chemonics International Inc.	11/2023
SIGAR-F-303	Chemonics International Inc.	11/2023
SIGAR-F-302	Public Health Institute	11/2023

Continued on the following page

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SIGAR FINANCIAL AUDITS ONGOING (CONTINUED)		
Project Identifier	Project Title	Date Initiated
SIGAR-F-300	ABT Associates Inc.	11/2023
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
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-260	[Redacted]	3/2022
SIGAR-F-257	TigerSwan LLC	4/2022

SIGAR LESSONS LEARNED PROGRAM

Lessons Learned Report Issued

SIGAR issued one lessons learned report during this reporting period.

SIGAR LESSONS LEARNED REPORT ISSUED

Report Identifier	Report Title	Date Issued
SIGAR-24-07-LL	Afghan Fund Inquiry: Response to the U.S. House Foreign Affairs Committee	1/2024

Ongoing Lessons Learned Projects

SIGAR had two 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-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 2024-QR-1	Quarterly Report to the United States Congress	1/2024

OTHER SIGAR WRITTEN PRODUCTS

This quarter, Inspector General Sopko testified before the U.S. House Committee on Foreign Affairs.

SIGAR TESTIMONY ISSUED

Report Identifier	Report Title	Date Issued
SIGAR-24-03-TY	Inspector General Testimony Before the U.S. House Committee on Foreign Affairs: Examining Afghanistan Since the U.S. Withdrawal	11/2023

APPENDICES

APPENDIX C

ABBREVIATIONS AND ACRONYMS

ACRONYM OR ABBREVIATION	DEFINITION
ACLED	Armed Conflict Location and Event Data Project
Afghan Fund	The Fund for the Afghan People
AFN	afghani (currency)
AMELA	Afghanistan Monitoring, Evaluation, and Learning Activity
AML/CFT	Anti-money laundering/ countering the financing of terrorism
ANDSF	Afghan National Defense and Security Forces
ASSF	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
CTIP	Combatting Trafficking in Persons
DAB	Da Afghanistan Bank
DMAC	Directorate for Mine Action Coordination
DOD	Department of Defense (U.S.)
DRL	Bureau of Democracy, Human Rights, and Labor (State)
DSCMO-A	Defense Security Cooperation Management Office-Afghanistan
ERMA	Emergency Refugee and Migration Assistance Fund
ERW	explosive remnants of war
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.)
GiHa	Gender in Humanitarian Action (UN Women)
HFAC	House Foreign Affairs Committee (U.S.)
HRP	Humanitarian Response Plan
IDA	International Disaster Assistance (USAID)

Continued on the next page

APPENDICES

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)
IOM	International Organization for Migration (UN)
IS-K	Islamic State-Khorasan
LLP	Lessons Learned Program (SIGAR)
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 (Treasury)
OHCHR	Office of the UN High Commissioner for Human Rights
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
State	Department of State (U.S.)
TTP	Tehreek-e-Taliban Pakistan
UN OCHA	United Nations Office for the Coordination of Humanitarian Affairs
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
USAID	U.S. Agency for International Development
USD	U.S. dollar
WFP	United Nations World Food Programme
WHO	World Health Organization (UN)



سازمان همکاری و توسعه اقتصادی افغانستان

افغانستان د بیارغاونو لپاره د ځانګړي سترګې اداره



An Afghan refugee collects garbage to burn for heating in a camp near the Torkham Border Crossing. (Ebrahim Noroozi/AP)

Quarterly Report Staff

Morgan Bedford, Project Coordinator

Michael Bindell, Deputy Director of Research and Analysis Directorate

Acadia Brooks, Afghanistan Subject Matter Expert

Theodore Burns, Funding Subject Matter Expert

Nicole Price, Senior Auditor

Wazhma Sadat, Afghanistan Subject Matter Expert

Deborah Scroggins, Director of Research and Analysis Directorate

Jacquie Yost, Graphic Designer

SIGAR
SPECIAL INSPECTOR GENERAL
FOR AFGHANISTAN RECONSTRUCTION

2530 Crystal Drive
Arlington, VA 22202

www.sigar.mil

SIGAR 2024-QR-1

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

By Web submission: www.sigar.mil/investigations/hotline/report-fraud.aspx



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