

SIGAR

Special Inspector General for
Afghanistan Reconstruction

SIGAR 22-20 Evaluation Report

Status of U.S. Funding and Activities for
Afghanistan Reconstruction: On-budget
Assistance Has Ended, Off-budget Assistance
Continues, and Opportunities May Exist for U.S.
Agencies to Recover Some Unliquidated Funds



APRIL
2022

SIGAR

Special Inspector General for Afghanistan Reconstruction

WHAT SIGAR REVIEWED

Since 2002, the U.S. has appropriated or otherwise made available more than \$145.87 billion for Afghan reconstruction activities. For the purposes of this report, Afghan reconstruction is defined as any funding provided by the U.S. government to build or rebuild physical infrastructure of Afghanistan, establish or reestablish a political or societal institution of Afghanistan, or to provide products or services to the people of Afghanistan. Six U.S. agencies—the Departments of State (State) and Defense (DOD), U.S. Agency for International Development (USAID), U.S. Agency for Global Media (USAGM), U.S. International Development Finance Corporation (DFC), and the Drug Enforcement Administration (DEA)—funded Afghanistan reconstruction activities in fiscal year (FY) 2021. Despite long-running U.S. support, on August 15, 2021, the Afghan government collapsed and the Taliban took over the country.

The House Committee on Oversight and Reform requested that SIGAR review the circumstances surrounding the Afghan government's collapse and the risks to U.S.-led reconstruction assistance in Afghanistan. Specifically, the Committee requested that SIGAR review the status of U.S. funding for reconstruction programs in Afghanistan, including on-budget assistance and any contracts that remain active and pending.

In response, SIGAR initiated this evaluation to assess the status of U.S. agency funding for reconstruction activities and U.S.-funded programs in Afghanistan. The objective of SIGAR's evaluation was to determine, as of October 1, 2021, the status of U.S.-funded on-budget and off-budget activities, as well as the status of activities multilateral institutions implemented with U.S. funding or operational support.

April 2022

Status of U.S. Funding and Activities for Afghanistan Reconstruction: On-Budget Assistance Has Ended, Off-budget Assistance Continues, and Opportunities May Exist for U.S. Agencies to Recover Some Unliquidated Funds

SIGAR 22-20 EVALUATION REPORT

WHAT SIGAR FOUND

SIGAR found that six U.S. agencies—State, DOD, USAID, USAGM, DEA, and DFC—funded reconstruction activities in Afghanistan in FY 2021. Of these, only four (State, USAID, USAGM, and DFC) had ongoing reconstruction activities as of October 1, 2021. USAID and State accounted for most of the obligations, with about \$375 million and \$252 million, respectively. SIGAR also found that overall, as of October 1, 2021, the status of U.S. reconstruction funding in Afghanistan totaled about \$6.57 billion in obligations, \$5.82 billion in disbursements, and about \$546 million in unliquidated funds for activities implemented in FY 2021.

U.S. agencies stopped providing on-budget assistance to the Afghan government on August 15, 2021, after the Afghan government collapsed and the Taliban returned to power. During FY 2021, U.S. on-budget assistance consisted of two USAID-funded activities and DOD's support to the Afghan National Defense and Security Forces (ANDSF). USAID's two on-budget activities involved providing textbooks to the Afghan Ministry of Education and expanding electrical transmission under the Power Transmission Expansion and Connectivity (PTEC) project. When USAID terminated the textbook activity, it had obligated about \$35 million, disbursed \$33 million, and \$2 million remained in unliquidated funds. When USAID terminated PTEC, it had obligated \$312 million, disbursed \$302 million, and, as of October 1, 2021, \$11 remained in unliquidated funds. SIGAR also found that during FY 2021, DOD disbursed about \$674 million to support the ANDSF, making its last disbursement (\$47 million) in June 2021 before the ANDSF dissolved. As of October 1, 2021, DOD had terminated all of its work in Afghanistan. In April 2022, DOD reported that it had attempted to retrieve funds that were in the possession of the Afghan government at the time of the government's collapse. DOD reported that its attempts to retrieve the funds were unsuccessful because Afghanistan's central bank was offline for international transactions.

Although on-budget assistance ceased on August 15, 2021, SIGAR found that U.S. agencies continued reconstruction assistance through 100 off-budget activities and activities implemented by multilateral institutions. Specifically, U.S. agency off-budget assistance funded 85 activities, while assistance to multilateral institutions funded the remaining 15 activities. These ongoing efforts covered a range of activities, including emergency food assistance, health initiatives, and demining efforts. As of October 1, 2021, the 100 activities had \$676 million in obligations, \$470 million in disbursements, and \$64 million in unliquidated funds. State acknowledged that programming may benefit the Taliban. For

example, implementers may be required to use U.S. government funds to pay fees and taxes to the Taliban or others. However, State and USAID said that efforts would be made to mitigate this risk to the extent possible.

In addition to the billions of dollars that U.S. agencies obligated and disbursed for reconstruction activities in Afghanistan, on October 1, 2021, \$546 million remained in unliquidated funds for the activities SIGAR reviewed. U.S. government agencies will need to pay for contracts terminated at the U.S. government's convenience, but the agencies may be able to recover some of the funds that have not been disbursed to the activity implementers. It is too early to determine the amount of recoverable funds as decisions regarding the future of activities continue to be made and contracts continue to be closed out.

WHAT SIGAR RECOMMENDS

SIGAR is not making recommendations in this report. However, in an upcoming report, SIGAR plans to update the status of U.S.-funded reconstruction activities in Afghanistan as of March 1, 2022.

SIGAR provided a draft of this report to State, DOD, USAID, USAGM, DFC, and the DEA for review and comment. State and USAID provided formal written responses thanking SIGAR for the opportunity to review the draft report, but did not comment on the report contents. State and USAID responses are reproduced in appendices IV and V, respectively. USAGM, DFC, and the DEA responded that they did not have any comments. DOD provided technical comments, which are included in this report as appropriate.



SIGAR

Office of the Special Inspector General
for Afghanistan Reconstruction

April 22, 2022

The Honorable Carolyn B. Maloney
Chairwoman
Committee on Oversight and Reform
United States House of Representatives

The Honorable Stephen Lynch
Chair, Subcommittee on National Security
Committee on Oversight and Reform
United States House of Representatives

The Honorable James Comer
Ranking Member
Committee on Oversight and Reform
United States House of Representatives

The Honorable Glenn Grothman
Ranking Member, Subcommittee on
National Security
Committee on Oversight and Reform
United States House of Representatives

This report discusses the results of SIGAR’s evaluation on the status of U.S.-funding for reconstruction activities in Afghanistan as of October 1, 2021.¹ Six U.S. agencies—the Departments of State (State) and Defense (DOD), U.S. Agency for International Development (USAID), U.S. Agency for Global Media (USAGM), U.S. International Development Finance Corporation (DFC), and the Drug Enforcement Administration (DEA)—funded reconstruction activities in Afghanistan in fiscal year (FY) 2021. Of these, only four (State, USAID, USAGM, and DFC) still had ongoing reconstruction activities in Afghanistan as of October 1, 2021.

U.S. agencies stopped providing on-budget assistance to the Afghan government on August 15, 2021, after the Afghan government collapsed and the Taliban returned to power. However, U.S. agencies continued assistance through 100 off-budget and multilateral institution activities. For these 100 ongoing activities, U.S. agency off-budget assistance funded 85 activities, while assistance to multilateral institutions funded the remaining 15 activities.² As of October 1, 2021, these 100 activities had about \$676 million in obligations, \$470 million in disbursements, and \$64 million in unliquidated funds. This assistance covered a range of activities, including emergency food assistance, health initiatives, and demining efforts. Further, as of October 1, 2021, the U.S. had suspended or terminated 200 activities with obligations totaling about \$3.04 billion and unliquidated funds of \$477 million.³ Although the future of funding assistance is uncertain, the U.S. government has stated its intent to continue supporting the Afghan people. As a result, some suspended activities may resume at a later time.

In addition to the billions of dollars that U.S. agencies have obligated and disbursed for reconstruction activities in Afghanistan, nearly \$546 million in unliquidated funds remained as of October 1, 2021. U.S. government agencies will need to pay for contracts terminated at the U.S. government’s convenience, but the agencies may be able to recover some of the funds that have not been disbursed to the activity implementers.

¹ For the purposes of this report, “Afghan reconstruction” is defined as any funding provided by the U.S. government to build or rebuild physical infrastructure in Afghanistan, establish or reestablish a political or societal institution in Afghanistan, or to provide products or services to the people of Afghanistan.

² For the purposes of this report, “on-budget assistance” is defined as U.S. reconstruction assistance included in the budget that the Afghan parliament approved and the Afghan government managed. On-budget assistance was delivered either bilaterally from a donor (such as DOD or USAID) to Afghan government entities, or through multilateral trust funds. For the purposes of this report, “off-budget assistance” is defined as U.S. reconstruction assistance that U.S. government agencies oversaw and managed. Additionally, for the purposes of this report, “multilateral institution assistance” is defined as U.S. reconstruction assistance provided to multilateral institutions for them to manage, pursuant to a grant or similar agreement, or through a multilateral trust fund. Funding provided to multilateral institutions could be used to provide either on-budget or off-budget assistance.

³ Activities that were being closed out had an additional \$6 million in unliquidated funds remaining as of October 1, 2021.



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It is too early to determine the amount of recoverable funds as decisions regarding the future of activities continue to be made and contracts continue to be closed out.

We are not making recommendations in this report. However, in an upcoming report, we plan to update the status of U.S.-funded reconstruction activities in Afghanistan as of March 1, 2022.

We provided a draft of this report to State, DOD, USAID, USAGM, DFC, and the DEA for review and comment. State and USAID provided formal written responses which are reproduced in appendices IV and V, respectively. USAGM, DFC, and the DEA responded that they did not have any comments. DOD provided technical comments which are included in this report as appropriate.

SIGAR conducted this work under the authority of Public Law No. 110-181, as amended, and the Inspector General Act of 1978, as amended; and in accordance with the *Quality Standards for Inspection and Evaluation*, published by the Council of the Inspectors General on Integrity and Efficiency.

John F. Sopko
Special Inspector General
for Afghanistan Reconstruction

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ABBREVIATIONS

ADB	Asian Development Bank
AITF	Afghanistan Infrastructure Trust Fund
ANDSF	Afghan National Defense and Security Forces
ARTF	Afghanistan Reconstruction Trust Fund
ASFF	Afghanistan Security Forces Fund
DEA	Drug Enforcement Administration
DFC	U.S. International Development Finance Corporation
DOD	Department of Defense
FY	fiscal year
LOTFA	Law and Order Trust Fund for Afghanistan
PTEC	Power Transmission Expansion and Connectivity
State	Department of State
USAGM	U.S. Agency for Global Media
USAID	U.S. Agency for International Development

Since 2002, the U.S. government has appropriated or otherwise made available approximately \$145.87 billion for Afghan reconstruction activities through the Departments of State (State) and Defense (DOD), U.S. Agency for International Development (USAID), U.S. Agency for Global Media (USAGM), U.S. International Development Finance Corporation (DFC), Drug Enforcement Administration (DEA), and other U.S. agencies.¹ Despite such a large investment of U.S. taxpayer funds, on August 15, 2021, the Afghan government collapsed and the Taliban took over the country.

On September 10, 2021, the Chairwoman and Ranking Member of the House Committee on Oversight and Reform, and the Chair and Ranking Member of its Subcommittee on National Security requested that we determine the status of funding for Afghanistan reconstruction activities and U.S.-funded programs in Afghanistan.² In particular, the Committee asked us to examine the status of U.S. funding appropriated or obligated for reconstruction programs in Afghanistan, including on-budget assistance and any contracts that remain active or pending.³

U.S. reconstruction assistance to Afghanistan may be separated into three categories, depending on how the assistance was managed:

- **On-budget Assistance:** U.S. reconstruction assistance included in the budget that Afghan Parliament approved and the Afghan government managed. On-budget assistance was delivered bilaterally from a donor (such as DOD or USAID) to Afghan government entities, or through multilateral trust funds like the World Bank-administered Afghanistan Reconstruction Trust Fund.
- **Off-budget Assistance:** U.S. reconstruction assistance that U.S. government agencies oversaw and managed.
- **Multilateral Institution Assistance:** U.S. reconstruction assistance provided to multilateral institutions for them to manage, pursuant to a grant or similar agreement, or through a multilateral trust fund. Funding provided to multilateral institutions could then be used to provide either on-budget or off-budget assistance.

The objective of our evaluation was to determine the status of U.S.-funded on-budget and off-budget activities as of October 1, 2021, and the status of activities multilateral institutions implemented with U.S. funding or operational support.⁴

To accomplish our objective, we requested that U.S. agencies provide data for their activities in Afghanistan for fiscal year (FY) 2021 and as of October 1, 2021, the start of FY 2022. We then compiled the agency-provided data to determine the amount of obligated, disbursed, and unliquidated funds for each activity. These funding amounts were defined as:

¹ SIGAR, *Quarterly Report to the United States Congress*, January 30, 2022, p. 41. Previously, USAGM was known as the Broadcast Board of Governors. DFC was created in 2019 by combining the capabilities of the Overseas Private Investment Corporation and USAID's Development Credit Authority.

² For the purposes of this report, "Afghan reconstruction" is defined as any funding provided by the U.S. government to build or rebuild physical infrastructure of Afghanistan, establish or reestablish a political or societal institution of Afghanistan, or to provide products or services to the people of Afghanistan.

³ Committee on Oversight and Reform, H.R. 3-4 (2021), "Letter from the House Committee on Oversight and Reform to SIGAR," September 10, 2021. The status of U.S. funding appropriated or otherwise made available for Afghanistan reconstruction is presented in the "Status of Funds" section of the SIGAR *Quarterly Report*, which is updated every fiscal quarter. The quarterly report's "Status of Funds" section provides an accounting of the cumulative appropriations, obligations, and disbursements of funds for U.S. reconstruction efforts in Afghanistan. This evaluation reviewed the funding status of specific U.S. funded reconstruction activities in Afghanistan active during fiscal year 2021, as provided by the U.S. agencies funding the activities. This differs from the quarterly report because of the increased detail regarding activity level funding amounts.

⁴ For the purpose of this report, "activity" is defined as a contract, grant, or donation to a multilateral institution, and used to carry out reconstruction in Afghanistan.

- **Obligated Funds:** A definite commitment that creates a legal liability of the U.S. government for the payment of goods and services ordered or received, or a legal duty on the part of the United States that could mature into a legal liability by virtue of actions on the part of the other party beyond the control of the United States. Payment may be made immediately or in the future.
- **Disbursed Funds:** Amounts paid by federal agencies, by cash or cash equivalent, during the fiscal year to liquidate government obligations.
- **Unliquidated Funds:** Amount of unliquidated obligations a U.S. government agency determined to be “recoupable” as of October 1, 2021, based on the agency’s own definitions and calculation methodologies.

We also requested the status of each activity as of October 1, 2021, and organized them into the following categories:

- **Active:** Activity was ongoing with funds disbursed to advance goals.
- **Suspended:** Activity was suspended pending management review. Funds may be disbursed so implementers can retain staff and preserve operational capacity.
- **Terminated:** Activity was stopped and officially terminated prior to project end date. Funds are not being disbursed.

We interviewed officials from a sample of organizations implementing Afghan reconstruction activities to gather information on how the Taliban’s takeover of Afghanistan affected their activities, and whether plans existed for each activity to continue. We conducted our work from October 2021 through March 2022, in accordance with *Quality Standards for Inspection and Evaluation*, published by the Council of the Inspectors General on Integrity and Efficiency. Appendix I has a detailed discussion of our scope and methodology.

We plan to update this report to provide the Congress and others with more recent information regarding U.S. activities in Afghanistan. To that end, we have initiated a follow-on evaluation to determine how U.S. agencies adjusted their activities in Afghanistan from October 1, 2021, through March 1, 2022.

BACKGROUND

Since its inception in 2008, SIGAR’s Quarterly Reports to Congress have detailed the status of U.S. funds appropriated, obligated, and disbursed for reconstruction activities in Afghanistan, providing Congress with information for funding decisions and oversight. In our January 2022 Quarterly Report, we reported that since FY 2002, the U.S. government had appropriated or otherwise made available approximately \$145.87 billion to State, DOD, USAID, and other U.S. agencies for reconstruction and related activities in Afghanistan. We also reported that as of December 31, 2021, about \$3.69 billion of the \$145.87 billion in appropriations remained in the six largest U.S. reconstruction accounts for possible disbursement.⁵

The U.S. government managed off-budget assistance, while the Afghan government received and managed on-budget assistance. Additionally, DOD, State, and USAID provided funding to multilateral institutions, which the institutions used to fund on- and off-budget activities. DOD provided its multilateral institution assistance through the Law and Order Trust Fund for Afghanistan (LOTFA), managed by the UN Development Programme. State provided its assistance through various multilateral institutions like LOTFA or the UN Office on Drugs and Crime, while USAID provided assistance through institutions such as the Afghanistan Reconstruction Trust

⁵ These accounts provided funding for (1) the DOD-administered Afghanistan Security Forces Fund; (2) State-administered International Narcotics Control and Law Enforcement activities; (3) State-administered Migration and Refugee Assistance; (4) State-administered Non-Proliferation, Antiterrorism, Demining, and Related Programs; (5) State- and USAID-administered Economic Support Fund; and (6) State- and USAID-administered International Disaster Assistance. A significant portion of the obligated but not disbursed funds may be de-obligated in the future because the original purpose for obligating these funds no longer exists following the Afghan government’s collapse. See, SIGAR, “Status of Funds,” *Quarterly Report to the United States Congress*, January 30, 2022, pp. 40-67.

Fund (ARTF), managed by the World Bank, and the Afghanistan Infrastructure Trust Fund (AITF), managed by Asian Development Bank (ADB).

A variety of laws, regulations, and agency policies govern U.S. reconstruction assistance to Afghanistan. These laws include the annual National Defense Authorization Acts, which authorized funding to the Afghanistan Security Forces Fund (ASFF) for support of the Afghan National Defense and Security Forces (ANDSF); the Foreign Assistance Act of 1961, which authorizes the U.S. to provide funds in support of economic or political stability; and the Food for Peace Act, which established the Food for Peace program to provide food for undernourished people abroad. In addition, Executive Order 13224, dated September 23, 2001, prohibited financial transactions with individuals or groups who support terrorism against the United States and gave the U.S. Treasury Department's Office of Foreign Asset Control the ability to grant licenses for U.S. funding that may support prohibited entities in limited circumstances.⁶ The Office of Foreign Asset Control has granted numerous general licenses authorizing transactions and activities that allow for U.S. taxpayers funds to continue to be spent on assistance in Afghanistan.⁷

U.S. AGENCIES STOPPED PROVIDING ON-BUDGET ASSISTANCE TO AFGHANISTAN, BUT 100 U.S.-FUNDED OFF-BUDGET RECONSTRUCTION ACTIVITIES REMAINED ACTIVE AS OF OCTOBER 1, 2021

As of October 1, 2021, the U.S. had stopped providing direct government-to-government on-budget assistance to the Afghan government, but continued providing assistance through 100 ongoing activities, including some that were implemented by multilateral institutions.⁸ Of the 100 activities, U.S. agencies used off-budget assistance to fund 85 of them, while assistance to multilateral institutions was used to fund the remaining 15 activities. As of October 1, 2021, these 100 activities had about \$676 million in obligations, \$470 million in disbursements, and \$64 million in unliquidated funds.⁹ These ongoing activities, largely a continuation of activities that the U.S. government has funded for many years, covered a range of efforts, including emergency food assistance, health initiatives, and demining efforts. Overall, we found the status of U.S. reconstruction funding in Afghanistan totaled about \$6.57 billion in obligations, \$5.82 billion in disbursements, and about \$546 million in unliquidated funds for activities implemented in FY 2021.

In a September 2021 coordinated policy review, State and USAID identified programs to continue, suspend pending further review, or terminate. According to State and USAID officials, the activities that remained ongoing aligned with U.S. policy objectives and national interests to support the Afghan people. State and USAID officials also said that the ongoing activities, to the extent possible, accounted for the operational and security environment faced by implementing partners and avoided benefiting the Taliban.

U.S. agencies suspended or terminated 200 activities in FY 2021 with about \$3.04 billion in obligations and \$2.51 billion in disbursements. As of October 1, 2021, the 200 suspended or terminated activities together had unliquidated funds totaling about \$477 million. While some suspended activities may resume at a later time, U.S. agencies terminated other programs because they could not operate safely in Afghanistan or would benefit the Taliban. Additionally, terminated activities included all those implemented by DOD in FY 2021.

⁶ "Executive Order 13224 of September 23, 2001, Blocking Property and Prohibiting Transactions with Persons Who Commit, Threaten to Commit, or Support Terrorism," 3 CFR 13224.

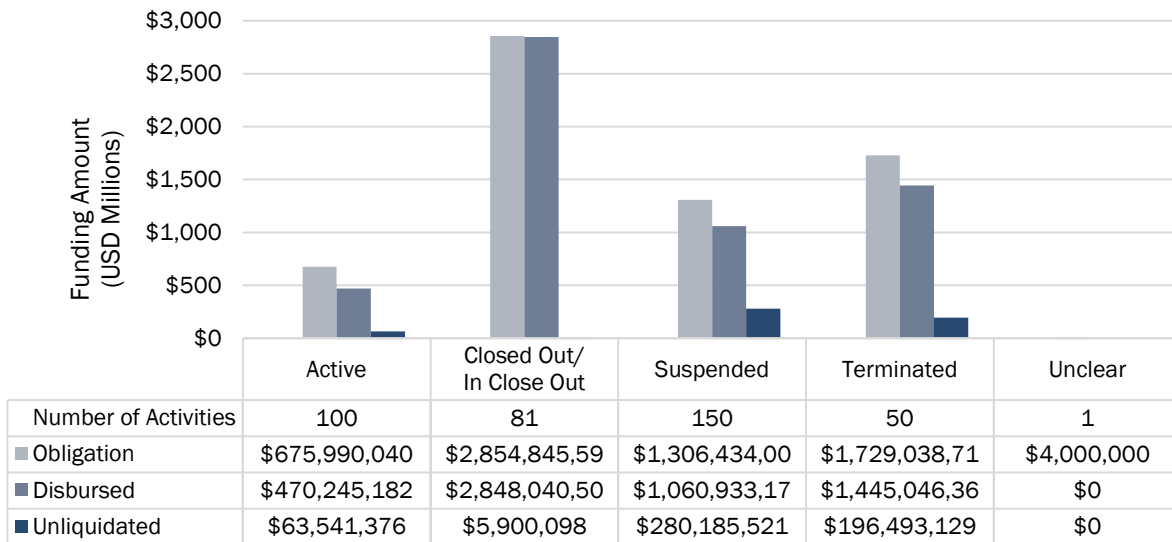
⁷ Department of Treasury, "Fact Sheet: Provision of Humanitarian Assistance to Afghanistan and Support for the Afghan People," December 22, 2021, pp. 2-3, https://home.treasury.gov/system/files/126/afg_factsheet_20220413.pdf.

⁸ The U.S. stopped providing direct government-to-government on-budget assistance on August 15, 2021, after the collapse of the former Afghan government. DOD previously provided reconstruction assistance through contributions to the NATO-managed Afghan National Army Trust Fund. However, DOD did not provide any funding to this trust fund during the period of our review.

⁹ For the purposes of this report, "unliquidated funds" is the amount of unliquidated obligations the agencies determined to be "recoupable" at October 1, 2021, based on their own definitions and calculation methodologies.

Lastly, the information provided to us by State was incomplete, leading us to classify one activity as “unclear.”¹⁰ Figure 1 provides the status of U.S. reconstruction funding in Afghanistan as of October 1, 2021.

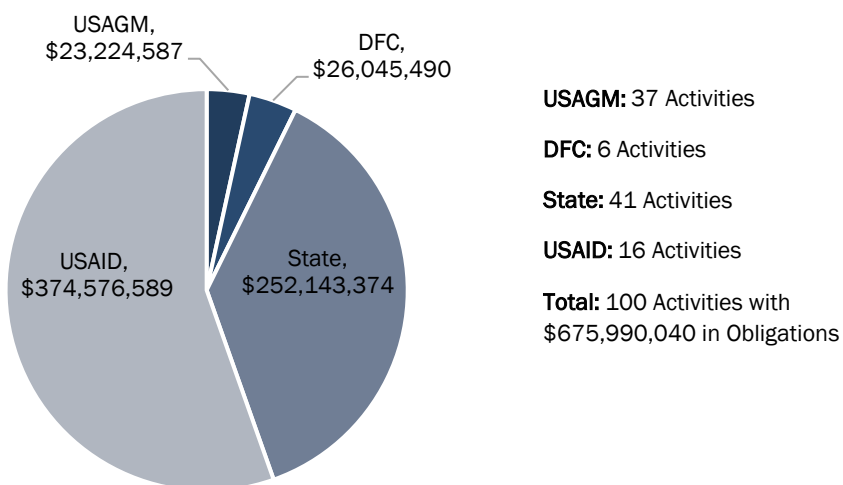
Figure 1 - Status of U.S. Reconstruction Funding in Afghanistan as of October 1, 2021



Source: SIGAR analysis of data provided by U.S. funding agencies

As noted above, six U.S. agencies—State, DOD, USAID, USAGM, DEA, and DFC—funded reconstruction activities in Afghanistan in FY 2021. Of these agencies, only State, USAID, USAGM, and DFC had ongoing reconstruction activities, as of October 1, 2021. Figure 2 shows the obligations associated with the ongoing reconstruction spending for each of these four agencies, and that USAID and State accounted for most of the obligations with about \$375 million and \$252 million, respectively.

Figure 2 - Status of U.S. Agency Obligations for Active Reconstruction Activities in Afghanistan as of October 1, 2021



Source: SIGAR analysis of data provided by U.S. funding agencies.

¹⁰ We will continue to work with the agencies to resolve any discrepancies in the activity funding through this report, as well as any follow-on reports.

No U.S. Agency On-Budget Activities Remained Active as of October 1, 2021

The U.S. stopped providing on-budget funding on August 15, 2021, following the collapse of the U.S.-supported Afghan government. During FY 2021, U.S. government-to-government on-budget assistance consisted of two USAID-funded activities and DOD's provision of about \$674 million to support the ANDSF through the ASFF. The two USAID on-budget activities focused on providing textbooks to the Afghan Ministry of Education, and building high voltage transmission lines for moving electricity throughout Afghanistan under the Power Transmission Expansion and Connectivity (PTEC) project. USAID officials told us that it terminated its textbook procurement activity due to the changing operational environment following the Afghan government's collapse. At the time of its termination, USAID had obligated about \$35 million and disbursed \$33 million to support the textbook activity. As of October 1, 2021, \$2 million remained in unliquidated funds from the textbook activity. Similarly, USAID officials told us that it cancelled the PTEC project since USAID decided that it would no longer implement infrastructure projects in Afghanistan due to the Taliban's control of the government. At the time of its termination, USAID had obligated \$312 million and disbursed \$302 million for PTEC. As of October 1, 2021, \$11 million funding remained unliquidated from the PTEC project.

DOD's efforts to support the ANDSF through on-budget assistance paid for personnel salaries, as well as equipment, infrastructure, and supplies. During FY 2021, DOD made 22 payments to the Afghan Ministry of Finance and disbursed about \$674 million in support of the ANDSF. On June 28, 2021, DOD made its last disbursement, totaling \$47 million, to support the ANDSF. On August 15, 2021, the ANDSF dissolved and DOD terminated assistance to the force. In April 2022, DOD told us that it had attempted to retrieve funds that were in the possession of the Afghan government at the time of the government's collapse. DOD reported that its attempts to retrieve the funds were unsuccessful because Afghanistan's central bank was offline for international transactions.

85 Off-Budget U.S. Reconstruction Activities Remained Active in Afghanistan as of October 1, 2021

The Taliban's takeover of Afghanistan on August 15, 2021, caused many U.S. off-budget reconstruction activities to be suspended or terminated. However, as of October 1, 2021, 85 off-budget reconstruction activities remained active with about \$539 million in obligations, \$357 million in disbursements, and \$64 million in unliquidated funds. The ongoing activities included 28 State, 14 USAID, 37 USAGM, and 6 DFC activities. In addition to the ongoing activities, as of October 1, 2021, 132 activities with obligations totaling about \$914 million had been suspended, 43 activities with obligations totaling about \$689 million had been terminated, and 64 activities with obligations totaling \$408 million were closed out or in the process of closing out. Taken together, the 324 off-budget reconstruction activities that were active between FY 2021 and FY 2022 had obligations of about \$2.55 billion, disbursements of \$1.85 billion, and unliquidated funds of about \$475 million.

However, subtracting the disbursed funds from the obligated funds may not result in the amount of recoverable unliquidated funds for a variety of reasons. While many activities have unliquidated obligations, not all of the funds are potentially recoverable. For example, contractors or implementing partners may have accrued expenses that have not yet been billed. Also, for activities terminated for the government's convenience, the U.S. government will have to reach a negotiated settlement with contractors over the costs of these terminations. Table 1 provides the status of U.S. off-budget reconstruction activities in Afghanistan, as of October 1, 2021.

Table 1 - Status of U.S. Off-Budget Reconstruction Activities as of October 1, 2021

Activity Status	Agency	Number of Activities	Obligation*	Disbursed*	Unliquidated*
Active	State	28	\$163,959,999	\$53,377,431	\$17,959,170
	USAID	14	\$325,735,257	\$281,643,819	\$44,091,438
	USAGM	37	\$23,224,587	\$19,350,631	\$1,490,768
	DFC	6	\$26,045,490	\$2,444,629	\$0
	Total	85	\$538,965,333	\$356,816,511	\$63,541,376
Closed Out or Close Out in Process	State	26	\$30,350,536	\$28,948,867	\$885,509
	USAID	19	\$375,897,218	\$371,495,495	\$4,401,723
	USAGM	19	\$1,861,997	\$1,459,341	\$13,829
	Total	64	\$408,109,751	\$401,903,703	\$5,301,061
Suspended	State	89	\$241,831,547	\$167,238,384	\$57,401,895
	USAID	41	\$671,079,978	\$506,402,275	\$164,677,703
	USAGM	2	\$1,063,600	\$538,300	\$2,000
	Total	132	\$913,975,125	\$674,178,959	\$222,081,598
Terminated	State	12	\$42,318,665	\$7,200,841	\$14,450,000
	USAID	5	\$255,917,397	\$231,301,819	\$24,615,578
	DOD	18	\$368,668,780	\$163,281,078	\$141,560,135
	DFC	4	\$6,413,291	\$2,525,000	\$565,495
	DEA	4	\$15,549,000	\$13,324,000	\$2,544,000
	Total	43	\$688,867,133	\$417,632,738	\$183,735,208
Grand Total		324	\$2,549,917,342	\$1,850,531,911	\$474,659,243

Source: SIGAR analysis of data provided by U.S. funding agencies.

*Note: All monetary values are rounded to the nearest dollar.

U.S.-funded activities that remained ongoing included funding for education including university scholarships, humanitarian efforts including migration and refugee assistance, healthcare including funding for the Disease Early Warning System, and radio transmission to provide Afghans news information within the country. Activities that U.S. agencies suspended included international narcotics and law enforcement activities, good governance and peace building efforts, and democracy and governance activities. Terminated activities included construction activities and pilot training.

Although State, USAID, USAGM, and DFC had ongoing off-budget activities as of October 1, 2021, DOD terminated all of its off-budget work. These terminated activities included construction contracts and training efforts. Appendix II provides a summary of U.S. off-budget assistance in Afghanistan by funding agency, as of October 1, 2021.

State and USAID Continued to Support 15 Ongoing Activities Implemented by Multilateral Institutions in Afghanistan as of October 1, 2021

As of October 1, 2021, the U.S. government continued to fund 15 Afghan reconstruction activities implemented off-budget through multilateral institutions and totaling about \$137 million in obligations. These activities included 13 supported by State and 2 supported by USAID. State and USAID disbursed about \$113 million and no funding remained from the obligations. State's 13 ongoing activities included humanitarian assistance through various UN specialized agencies, as well as demining activities through international non-governmental organizations. USAID's ongoing activity helped provide rural water supplies, sanitation, and hygiene through the United Nations Children's Fund.

In addition to the ongoing activities, State and USAID were closing out 17 activities as of October 1, 2021, with total obligations of about \$2.45 billion; had suspended 18 activities, with total obligations of about \$392 million; and State had terminated 3 activities, with total obligations of about \$10 million. We could not determine the status of one activity, which had obligations of about \$4 million, because State provided us with incomplete information. In addition to State and USAID's activities, DOD provided \$8.84 million in funding to LOTFA in FY 2021, for which it subsequently requested reimbursement when the project was terminated due to the collapse of the Afghan government.

Ongoing, suspended, or terminated activities included those implemented by the World Bank, the ADB, the World Food Programme, the World Health Organization, the International Finance Corporation, several UN specialized agencies, and various non-governmental organizations.¹¹ All of these activities were suspended following the Taliban's return to power in August 2021. Specifically, State provided on-budget assistance through LOTFA, which the UN Development Programme managed. State officials told us that its LOTFA support was suspended and, as of October 1, 2021, obligations for FY 2021 totaled \$7 million, disbursements \$4 million, and unliquidated funds \$2 million. Additionally, State officials told us they were trying to recover the unliquidated funds provided to LOTFA. DOD also contributed \$8.84 million to LOTFA in FY 2021 as salary support for Afghan Local Police as they transitioned to the Afghan National Police. DOD requested the reimbursement of all of its unspent LOTFA contributions on September 10, 2021. On April 14, 2022, DOD officials told us that all of the requested funds had been reimbursed to the U.S. Treasury Department.

USAID provided on-budget assistance through six activities with the ARTF, which the World Bank managed.¹² According to USAID officials, USAID worked with the World Bank to suspend or close these activities following the Taliban's return to power. From the beginning of FY 2021 through November 21, 2021, the ARTF disbursed more than \$135 million from the total donor contribution for reconstruction activities in Afghanistan, but this did not include contributions from the U.S. For FY 2021 through FY 2024, USAID pledged \$400 million to support the ARTF. However, USAID told us the World Bank is in discussions with donors to repurpose on-budget assistance the World Bank had not spent, to off-budget activities that will not benefit the Taliban.

USAID also provided assistance through the AITF for on-budget activities implemented by the ADB. According to USAID officials, there were \$154 million in cumulative obligations as of October 1, 2021, all of which had been disbursed. Table 2 on the following page provides the status of U.S.-funded multilateral institution activities in Afghanistan, as of October 1, 2021.

¹¹ The various UN specialized agencies included the UN Development Programme, United Nations Children's Fund, International Labour Organization, International Organization for Migration, UN High Commissioner for Refugees, UN Office on Drugs and Crime, UN Food and Agriculture Organization, and UN Population Fund. The non-governmental organizations included HALO Trust, International Committee of the Red Cross, and Norwegian Refugee Council. State also provided funding to The Asia Foundation.

¹² These activities included the Citizens' Charter Afghanistan Project to deliver clean water, electricity, roads and irrigation, healthcare, and education to communities across Afghanistan; the Education Quality Reform in Afghanistan Project for Afghanistan to increase equitable access to primary and secondary education, particularly for girls; and Sehatmandi to increase the utilization and quality of health, nutrition, and family planning services.

Table 2 - Status of U.S-Funded Multilateral Institution Activities as of October 1, 2021

Activity Status	Agency	Number of Activities	Obligation*	Disbursed*	Unliquidated*
Active	State	13	\$88,183,375	\$64,587,339	\$0
	USAID	2	\$48,841,332	\$48,841,332	\$0
	Total	15	\$137,024,707	\$113,428,671	\$0
Closed Out or Close Out in Process	State	9	\$71,068,570	\$71,068,569	\$0
	USAID	8	\$2,375,667,272	\$2,375,068,235	\$599,037
	Total	17	\$2,446,735,842	\$2,446,136,804	\$599,037
Suspended	State	14	\$109,846,964	\$105,613,656	\$56,632,568
	USAID	4	\$282,611,916	\$281,140,560	\$1,471,356
	Total	18	\$392,458,880	\$386,754,216	\$58,103,924
Terminated	State	3	\$9,686,543	\$9,686,513	\$0
	DOD	1	\$8,840,000	\$8,840,000	\$0
	Total	4	\$18,526,543	\$18,526,513	\$0
Unclear	State	1	\$4,000,000	\$0	\$0
	Total	1	\$4,000,000	\$0	\$0
Grand Total		55	\$2,998,745,972	\$2,964,846,204	\$58,702,961

Source: SIGAR analysis of data provided by U.S. funding agencies.

*Note: All monetary values are rounded to the nearest dollar.

Activities that remained ongoing included funding for the UN High Commissioner for Refugees and humanitarian assistance provided through the World Food Programme. Activities that were suspended included efforts to strengthen Afghanistan's corrections system and efforts to develop Afghanistan's economy. Terminated activities included efforts implemented through the UN Office on Drugs and Crime to develop Afghanistan's law enforcement organizations. Appendix III provides information on the status of State and USAID multilateral institution activities by funding agency, as of October 1, 2021.

CONCLUSION

Following the Afghan government's collapse on August 15, 2021, and the Taliban's takeover of the country, the U.S. reevaluated its reconstruction assistance to Afghanistan. In some instances, U.S. assistance continued, while in other instances, U.S. agencies suspended or terminated assistance because the activities could not operate safely in Afghanistan or would benefit the Taliban. U.S. agencies are reviewing suspended activities and may resume some. Most of the continued assistance includes emergency assistance, such as food and medical aid for the Afghan people, although such ongoing efforts are largely a continuation of activities the U.S. government has funded for many years. In addition to the billions of dollars that U.S. agencies obligated and disbursed for reconstruction activities in Afghanistan, \$546 million in unliquidated funds remained as of October 1, 2021. U.S. government agencies will need to pay for contracts terminated at the U.S. government's convenience, but the agencies may be able to recover some of the funds that have not been disbursed to the activity implementers. It is too early to determine the amount of recoverable funds as decisions regarding the future of activities continue to be made and contracts continue to be closed out. As the

political, social, and economic situation continues to evolve in Afghanistan, U.S. agencies and the international community are constantly updating their assistance plans. As a result, we will regularly update this report to provide up-to-date information on the status of U.S.-funded reconstruction activities in Afghanistan.

RECOMMENDATIONS

We are not making any recommendations in this report. However, in an upcoming report, we plan to update the status of U.S.-funded reconstruction activities in Afghanistan as of March 1, 2022.

AGENCY COMMENTS

We provided a draft of this report to State, DOD, USAID, USAGM, DFC, and the DEA for review and comment. State and USAID provided formal written responses thanking SIGAR for the opportunity to review the draft report but did not comment on the report contents. State and USAID responses are reproduced in appendices IV and V, respectively. USAGM, DFC, and the DEA responded that they did not have any comments. DOD provided technical comments which are included in this report as appropriate.

APPENDIX I - SCOPE AND METHODOLOGY

This report provides the results of our evaluation on the status of U.S. funding and activities for reconstruction in Afghanistan as of October 1, 2021. The objective of our evaluation was to determine, as of October 1, 2021, the status of U.S.-funded on-budget and off-budget activities, as well as the status of activities multilateral institutions implemented with U.S. funding or operational support.

For this report, we requested data on reconstruction activities in Afghanistan for fiscal year (FY) 2021 through the start of FY 2022 on October 1, 2021, from six U.S. agencies: the Departments of Defense (DOD) and State (State), U.S. Agency for International Development (USAID), U.S. Agency for Global Media (USAGM), U.S. International Development Finance Corporation (DFC), and the Drug Enforcement Administration (DEA). We also requested that each agency identify the funding type used when providing the assistance and the status of each activity as of October 1, 2021. We then compiled that data by funding type, agency, and activity status to determine the amount of obligated, disbursed, and unliquidated funding for each funding type, activity, and activity status. For the purposes of our report, each funding type is defined as:

- **On-budget Assistance:** U.S. reconstruction assistance included in the budget that Afghan Parliament approved and the Afghan government managed. On-budget assistance was delivered bilaterally from a donor (such as DOD or USAID) to Afghan government entities, or through multilateral trust funds like the World Bank-administered Afghanistan Reconstruction Trust Fund.
- **Off-budget Assistance:** U.S. reconstruction assistance that U.S. government agencies oversaw and managed.
- **Multilateral Institution Assistance:** U.S. reconstruction assistance provided to multilateral institutions for them to manage, pursuant to a grant or similar agreement, or through a multilateral trust fund. Funding provided to multilateral institutions could then be used to provide either on-budget or off-budget assistance.

Similarly, for the purposes of this report, the funding amounts were defined as:

- **Obligated Funds:** A definite commitment that creates a legal liability of the U.S. government for the payment of goods and services ordered or received, or a legal duty on the part of the United States that could mature into a legal liability by virtue of actions on the part of the other party beyond the control of the United States. Payments may be made immediately or in the future.
- **Disbursed Funds:** Amounts paid by federal agencies, by cash or cash equivalent, during the fiscal year to liquidate government obligations.
- **Unliquidated Funds:** Amount of unliquidated obligations a U.S. government agency determined to be “recoupable” as of October 1, 2021, based on the agency’s own definitions and calculation methodologies.

Finally, each activity status is defined as:

- **Active:** Activity was ongoing with funds disbursed to advance goals.
- **Suspended:** Activity was suspended pending management review. Funds may be disbursed so implementers can retain staff and preserve operational capacity.
- **Terminated:** Activity has stopped and has been officially terminated prior to project end date. Funds are not being disbursed.

From a list of agency activities, we judgmentally selected a sample of organizations implementing reconstruction activities and conducted interviews with those organizations. The interviews focused on the impact of the Taliban’s takeover of those activities, guidance the organization received from the agency funding its activity, and if the organization planned to continue the activity under a Taliban-governed Afghanistan.

We used computer-processed data from each agency to identify funding amounts, funding type, and activity statuses. For this report, we relied on data provided to us by each agency. The results of our assessment are included in the body of this report.

We conducted our work in Arlington, Virginia, from October 2021 through March 2022, in accordance with *Quality Standards for Inspection and Evaluation*, published by the Council of the Inspectors General on Integrity and Efficiency. Those standards require that we plan and perform the evaluation to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our evaluation objectives. SIGAR performed this evaluation under the authority of Public Law No. 110-181, as amended, and the Inspector General Act of 1978, as amended.

APPENDIX II - STATUS OF U.S. OFF-BUDGET ASSISTANCE BY FUNDING AGENCY, AS OF OCTOBER 1, 2021

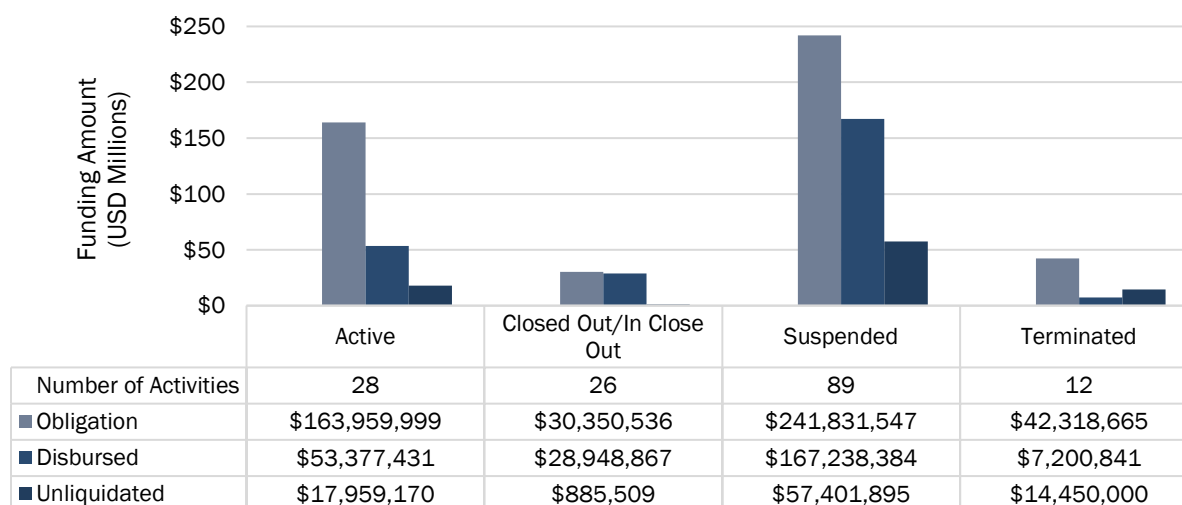
Figures 3 through 8 provide information on the status of the Department of State (State), Department of Defense (DOD), U.S. Agency for International Development (USAID), U.S. Agency for Global Media (USAGM), U.S. International Development Finance Corporation (DFC), and the Drug Enforcement Administration (DEA) off-budget reconstruction activities in Afghanistan as of October 1, 2021. Each figure provides information for the agency's activities that were active, closed out, suspended, or terminated. Although the future of funding assistance is uncertain, the U.S. government has stated its intent to continue supporting the Afghan people. As a result, some suspended activities may resume at a later time.

After the Afghan government's collapse, State and USAID conducted an initial joint programming review to determine which civilian assistance programs the U.S. would continue in Afghanistan. State and USAID based this review on near-term policy objectives to

- prevent threats of terrorism against the United States and its interests;
- ensure the safe passage and freedom of movement for U.S. citizens, allies, and Afghans at risk, with proper travel documentation;
- prevent or mitigate a humanitarian disaster, including the humanitarian impacts of an economic collapse;
- support U.S. values, especially human rights and the rights of women, girls, and minorities; and
- prevent broader regional destabilization.

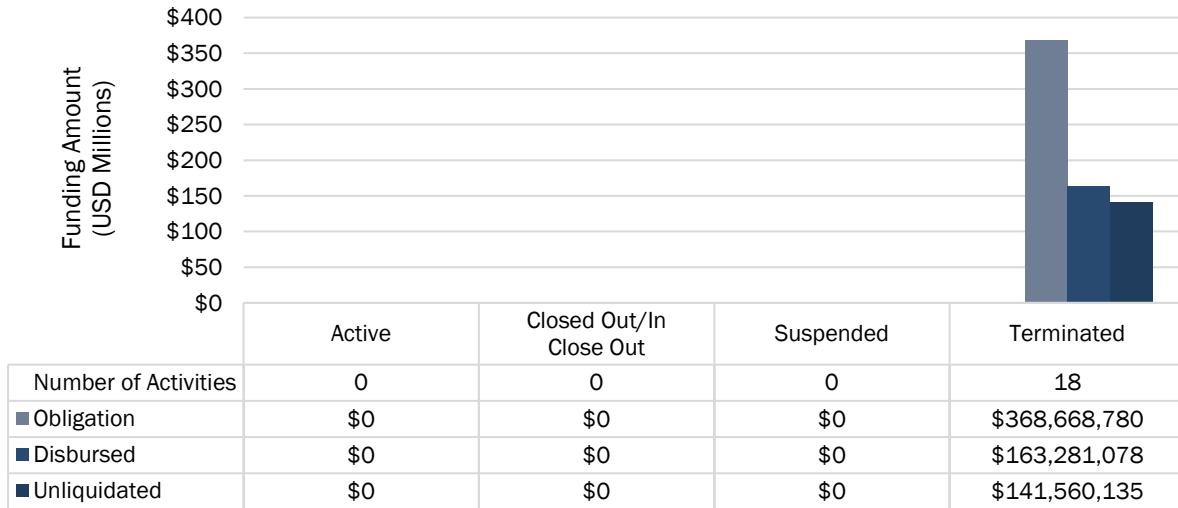
State acknowledges that programming may benefit the Taliban. For example, implementers may be required to use U.S. government funds to pay fees and taxes to the Taliban or others. However, State and USAID said that efforts would be made to mitigate this risk to the extent possible.

Figure 3 - Status of State's Off-Budget Activities as of October 1, 2021



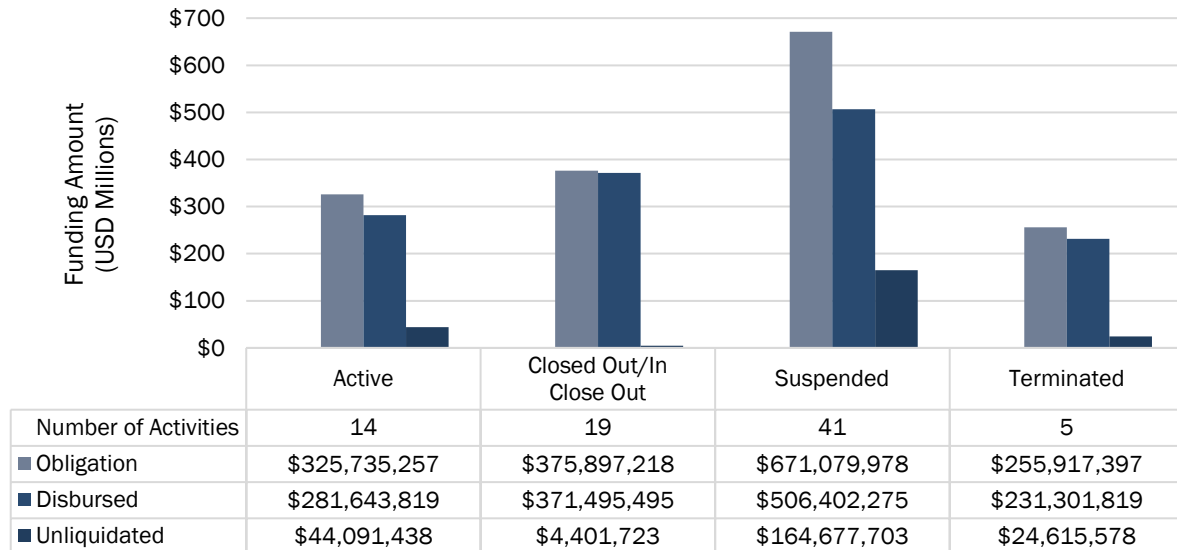
Source: SIGAR analysis of State data.

Figure 4 - Status of DOD's Off-Budget Activities as of October 1, 2021



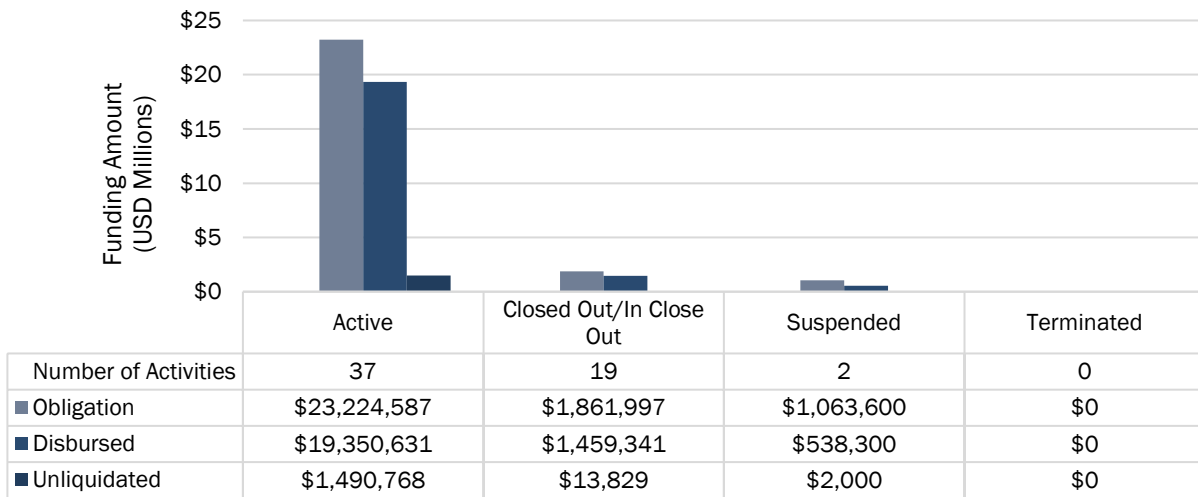
Source: SIGAR analysis of DOD data.

Figure 5 - Status of USAID's Off-Budget Activities as of October 1, 2021



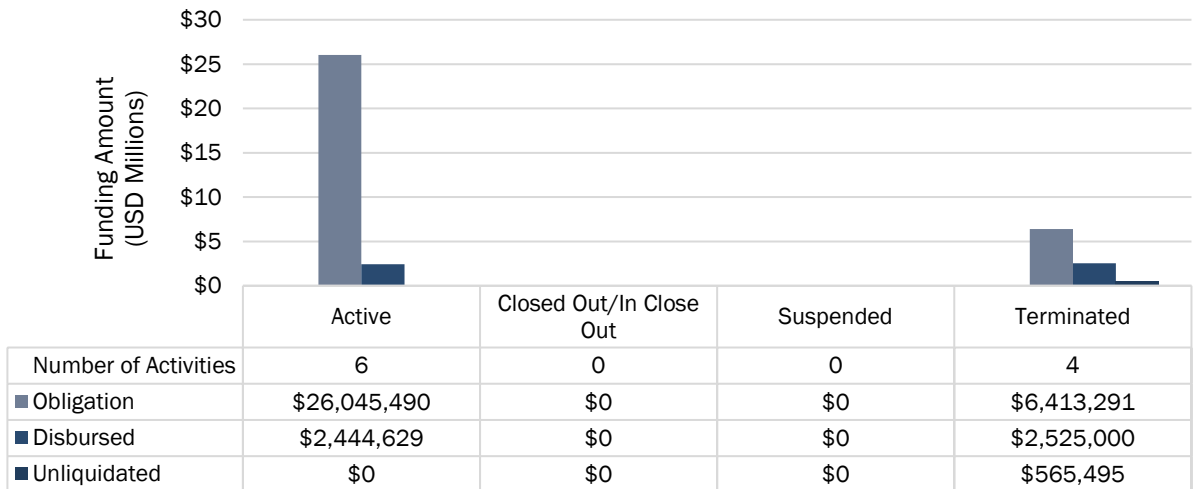
Source: SIGAR analysis of USAID data.

Figure 6 - Status of USAGM's Off-Budget Activities as of October 1, 2021



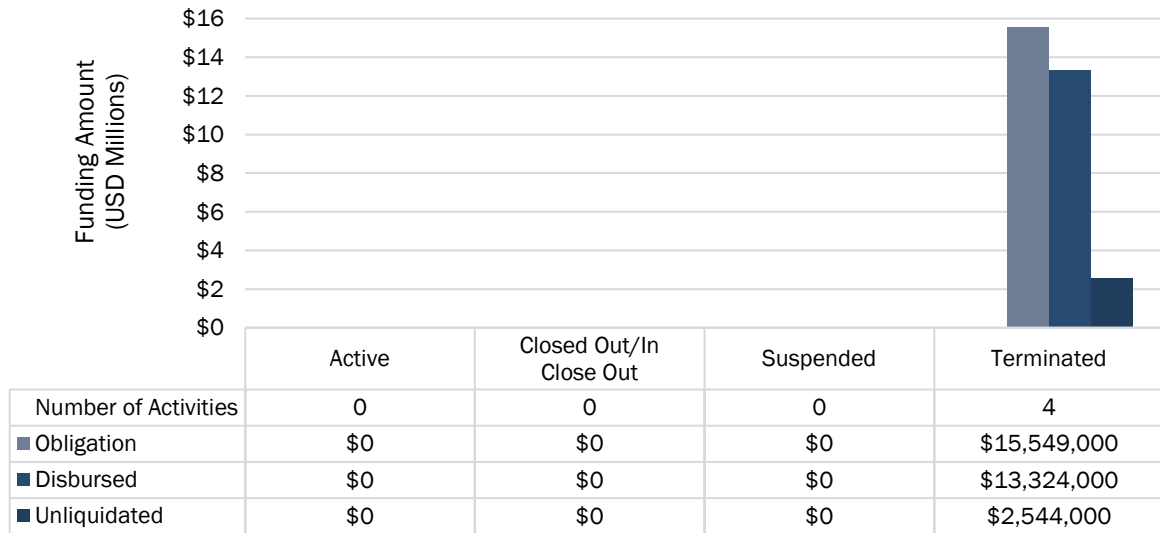
Source: SIGAR analysis of USAGM data.

Figure 7 - Status of DFC's Off-Budget Activities as of October 1, 2021



Source: SIGAR analysis of DFC data.

Figure 8 - Status of DEA's Off-Budget Activities as of October 1, 2021

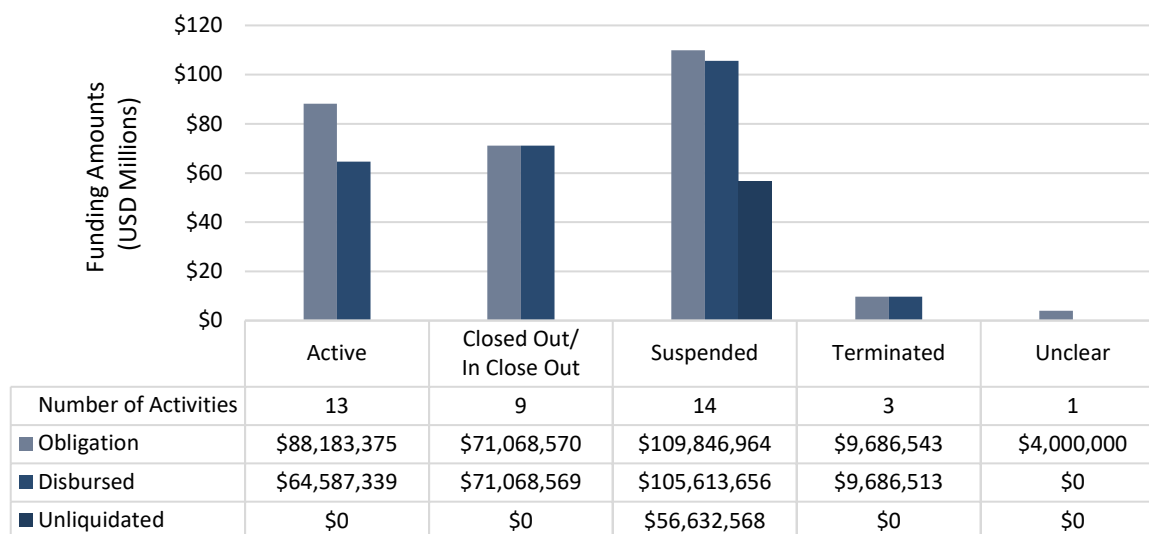


Source: SIGAR analysis of DEA data.

APPENDIX III - STATUS OF U.S. MULTILATERAL INSTITUTION ASSISTANCE BY FUNDING AGENCY, AS OF OCTOBER 1, 2021

Figures 9 through 11 provide information on multilateral institution activities undertaken by the Departments of State (State) and Defense (DOD), and the U.S. Agency for International Development (USAID), as of October 1, 2021.¹³ Both on-budget and off-budget funding was used to fund the activities implemented through multilateral institutions. The figures below provide information for the agency's activities that were active, closed out, suspended, or terminated.

Figure 9 - Status of State's Multilateral Institution Activities as of October 1, 2021*

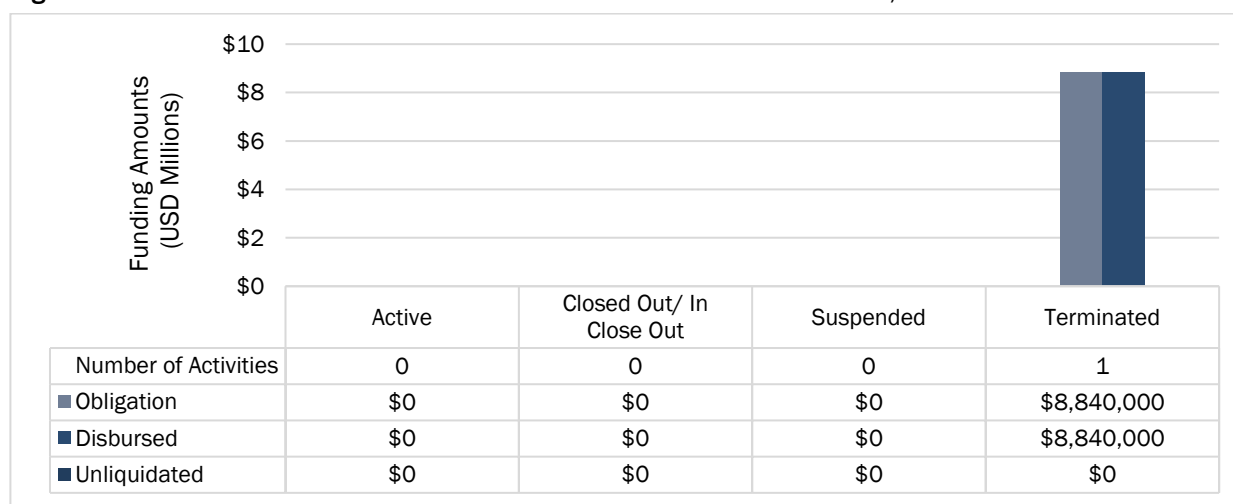


Source: SIGAR analysis of State data.

*Note: State provided funding to various multilateral institutions including the UN Development Programme, International Labour Organization, International Organization for Migration, UN High Commissioner for Refugees, UN Office on Drugs and Crime, and UN Population Fund; as well as non-governmental organizations including HALO Trust, the International Committee of the Red Cross, and Norwegian Refugee Council. State also provided funding to The Asia Foundation.

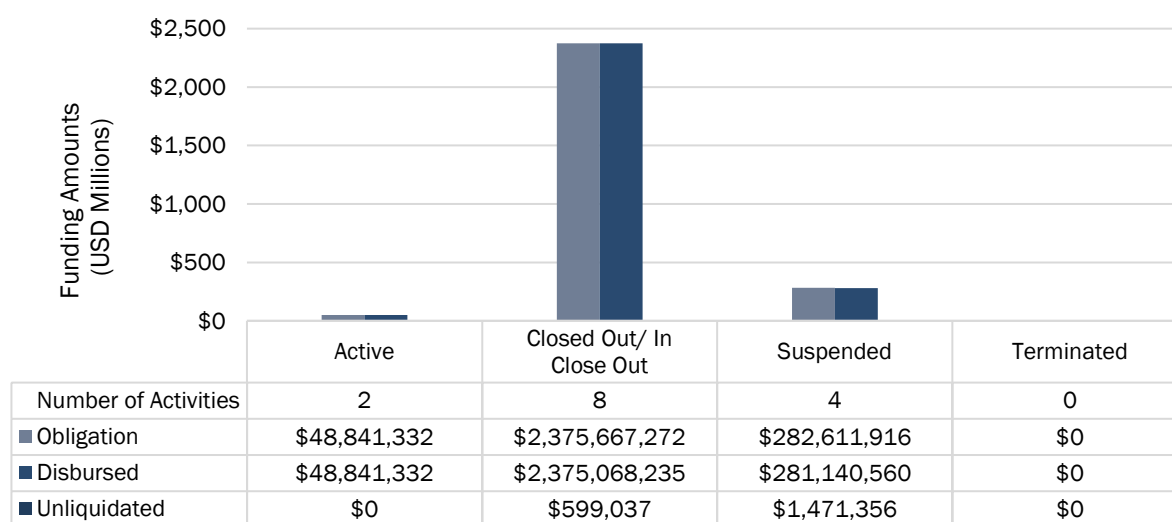
¹³ State provided us with incomplete information, leading us to classify one activity as “unclear.”

Figure 10 - Status of DOD's Multilateral Institution Activities as of October 1, 2021



Source: SIGAR analysis of DOD data.

Figure 11 - Status of USAID's Multilateral Institution Activities as of October 1, 2021*



Source: SIGAR analysis of USAID data.

*Note: USAID provided funding to various multilateral institutions including the Asian Development Bank, UN Food and Agriculture Organization, International Finance Corporation, UN Development Programme, United Nations Children's Fund, World Food Programme, and World Health Organization.

APPENDIX IV - COMMENTS FROM THE DEPARTMENT OF STATE



United States Department of State

Washington, D.C. 20520

The Honorable
John F. Sopko
The Special Inspector General for Afghanistan Reconstruction
2530 Crystal Drive,
Arlington, VA 22202

Dear Inspector General Sopko:

The U.S. Department of State thanks the Special Inspector General for Afghanistan Reconstruction (SIGAR) for the opportunity to provide comments on the draft evaluation report on the “Status of U.S. Funding and Activities for Afghanistan Reconstruction.”

The Department has no suggestions or comments to provide at this time.

Thank you again for the opportunity to review the draft report.

Sincerely,

Mark R. Evans
Office Director
Office of Afghanistan Affairs
Bureau of South and Central Asian Affairs
U.S. Department of State

APPENDIX V - COMMENTS FROM THE U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT



MEMORANDUM

TO: The Honorable John F. Sopko
The Special Inspector General for Afghanistan Reconstruction (SIGAR)

FROM: Peter Duffy, Mission Director

Peter
Duffy

Digitally signed by
Peter Duffy
Date: 2022.04.11
23:08:15 +03'00'

DATE: April 08, 2022

SUBJECT: Management Comments to Respond to the Draft Performance Evaluation Report Produced by the SIGAR titled, "Status of U.S. Funding and Activities for Afghanistan Reconstruction: On-budget Assistance Has Ended, Off-budget Assistance Continues, and Opportunities May Exist for U.S. Agencies to Recover Some Unliquidated Funds"(SIGAR 22-XX Evaluation Report/SIGAR E-013).

The U.S. Agency for International Development (USAID) thanks SIGAR for the opportunity to provide comments/feedback on the subject draft report that contains no recommendations for USAID. The USAID/Afghanistan Mission also thanks SIGAR for incorporating the comments provided during the exit conference and the written comments to the Statement of Facts into the draft report.

Following the fall of the Afghan government in August 2021 and the Taliban takeover, informed by NSC-level decisions, USAID carried out an extensive review that resulted in a number of activities ending early or suspended pending further review. Some activities were permitted to continue, either in their entirety or with modifications if: (i) they could be safely implemented, (ii) did not benefit the Taliban or other sanctioned groups, and (iii) aligned with the critical areas of health, education, livelihood, gender, and supporting basic human needs that alleviate human suffering.

As the situation in Afghanistan evolves, the USAID/Afghanistan Mission continues to review, re-evaluate, and adapt its implementation to align with U.S. government priorities and the situation in Afghanistan.

cc: Morgan J. Brady, Controller
cc: Asia Bureau Budget
cc: APC Audit

APPENDIX VI - ACKNOWLEDGMENTS

Christopher Borgeson, Senior Audit Manager

Jerry Clark, Senior Auditor

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Alyssa Teddy, Senior Program Analyst

Theodore Burns, Subject Matter Expert

Noah Clarke, Analyst

Kara Coughlin, Analyst

Nick McElroy, Analyst

This evaluation was conducted
under project code SIGAR E-013.

SIGAR's Mission

The mission of the Special Inspector General for Afghanistan Reconstruction (SIGAR) is to enhance oversight of programs for the reconstruction of Afghanistan by conducting independent and objective audits, inspections, and investigations on the use of taxpayer dollars and related funds. SIGAR works to provide accurate and balanced information, evaluations, analysis, and recommendations to help the U.S. Congress, U.S. agencies, and other decision-makers to make informed oversight, policy, and funding decisions to:

- improve effectiveness of the overall reconstruction strategy and its component programs;
- improve management and accountability over funds administered by U.S. and Afghan agencies and their contractors;
- improve contracting and contract management processes;
- prevent fraud, waste, and abuse; and
- advance U.S. interests in reconstructing Afghanistan.

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