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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

Status of Funds changed its reporting framework in FY 2023 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.

- 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

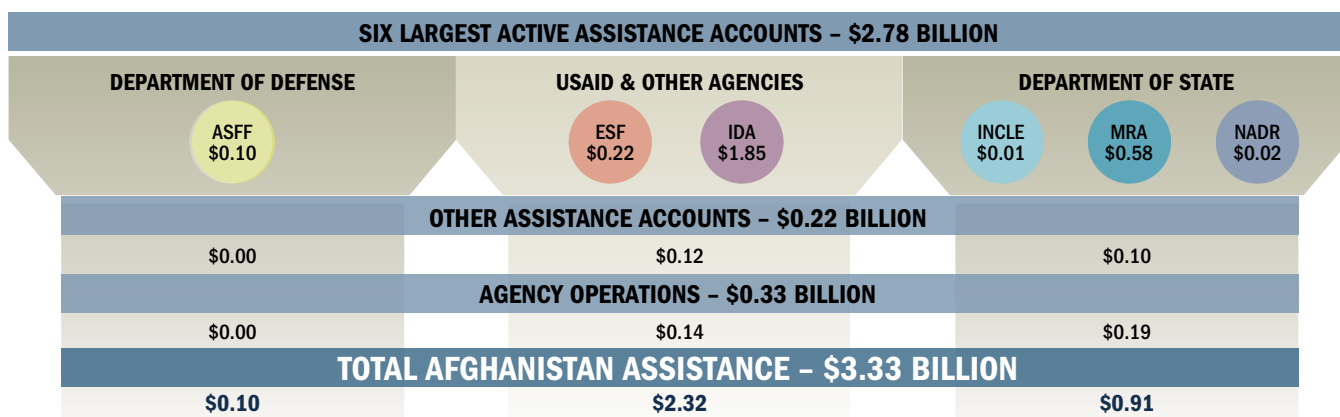
### APPROPRIATED FUNDS

U.S. appropriations following the U.S. withdrawal from Afghanistan, for the period FY 2022 to FY 2024, are presented in Figure F.1.

- Total appropriations reached \$3.33 billion.
- The six largest assistance accounts comprised \$2.78 billion of the total.
- International Disaster Assistance (IDA) and Migration and Refugee Assistance (MRA), the two humanitarian assistance accounts, accounted for nearly \$2.43 billion, or 73%, of the total amount.
- Congress appropriated \$100 million to the Afghanistan Security Forces Fund (ASFF) in September 2022 to provide additional funds to settle ASFF-funded contracts originally obligated before the Taliban takeover in August 2021.
- In addition to the six largest accounts, appropriations of \$550.55 million were made to another 10 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 (\$ 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, as of September 30, 2024.

## 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 September 30, 2024, were more than \$3.45 billion, exceeding total appropriations of \$3.33 billion by more than \$120.18 million. Disbursements post-withdrawal include funding from appropriations made prior to August 2021.
- Disbursements from the Economic Support Fund (ESF) of more than \$862.92 million exceeded appropriations of \$217.88 million by more than \$645.04 million.
- The two humanitarian assistance accounts, IDA and MRA, accounted for more than \$2.22 billion, or 64.2%, of the total amount.
- IDA and MRA, along with other development accounts, contribute to multilateral institutions—UN agencies, the UN Assistance Mission in Afghanistan (UNAMA), and the Afghanistan Resilience Trust Fund (ARTF). These accounts disbursed more than \$2.22 billion to these institutions, equal to 64.4% of total post-withdrawal disbursements. U.S. funding to these multilateral institutions is examined in more detail in Table F.9, U.S. Contributions to UN Agencies, UNAMA, and ARTF on page 118.

TABLE F.1

<b>CIVILIAN SECTOR ACCOUNT DISBURSEMENTS</b>				
<b>OCTOBER 1, 2021, TO SEPTEMBER 30, 2024</b> (\$ MILLIONS)				
	<b>Disbursements</b>			
<b>Civilian Sector Assistance Accounts</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>Total</b>
Economic Support Fund (ESF)	\$421.47	\$289.06	\$152.39	\$862.92
International Disaster Assistance (IDA)	408.25	786.07	422.24	1,616.55
International Narcotics Control & Law Enforcement (INCLE)	109.35	10.42	28.55	148.32
Migration and Refugee Assistance (MRA)	228.40	249.45	120.60	598.45
All Other Accounts	72.98	75.79	75.01	223.77
<b>Total</b>	<b>\$1,240.45</b>	<b>\$1,410.78</b>	<b>\$798.78</b>	<b>\$3,450.01</b>
<b>Disbursements to UN Agencies, UNAMA, and ARTF</b>	<b>\$787.58</b>	<b>\$968.87</b>	<b>\$463.89</b>	<b>\$2,220.34</b>
<b>Percent of Total Disbursements</b>	<b>63.5%</b>	<b>68.7%</b>	<b>58.1%</b>	<b>64.4%</b>

Note: All Other Accounts consists of CIO, USAGM, GHP NADR, ECE, HRDF, and several other accounts without active programming but with minor disbursements in the FY 2022–FY 2024 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, 10/30/2024, 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, Appropriated Funds Remaining Available for Possible Disbursement, presents these two components for each of the six largest active accounts. The first column, “FY 2020–24 Funds Appropriated, Not Yet Obligated,” identifies \$102.61 million in FY 2020–2024 appropriations remaining available for obligation that have not been obligated as of September 30, 2024. The second column, “FY 2014–24 Funds Obligated, Not Yet Disbursed,” identifies nearly \$1.11 billion in FY 2014 through FY 2024 appropriations that have been obligated and remain available for disbursement as of September 30, 2024. 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 nearly \$1.21 billion as of September 30, 2024.

TABLE F.2

<b>APPROPRIATED FUNDS REMAINING AVAILABLE FOR POSSIBLE DISBURSEMENT SIX LARGEST ACTIVE ACCOUNTS SEPTEMBER 30, 2024 (\$ MILLIONS)</b>			
<b>Six Largest Active Accounts</b>	<b>FY 2020–24 Funds Appropriated, Not Yet Obligated</b>	<b>FY 2014–24 Funds Obligated, Not Yet Disbursed</b>	<b>Funds Remaining for Possible Disbursement</b>
Afghanistan Security Forces Fund (ASFF)	\$91.86	\$176.34	\$268.20
Economic Support Fund (ESF)	10.00	345.22	355.22
International Narcotics Control and Law Enforcement (INCLE)	0.28	3.36	3.64
International Disaster Assistance (IDA)	-	458.48	458.48
Migration and Refugee Assistance (MRA)	-	114.21	114.21
Non-Proliferation, Antiterrorism, Demining, and Related Programs (NADR)	0.47	8.50	8.98
<b>Total</b>	<b>\$102.61</b>	<b>\$1,106.11</b>	<b>\$1,208.72</b>

Note: Numbers have been rounded. Funds remaining available for possible disbursement consist of (1) funds appropriated or otherwise made available for Afghanistan reconstruction, as defined in SIGAR’s enabling statute Pub. L. No. 110–181 (as amended), that remained available for possible obligation; and (2) funds obligated for Afghanistan reconstruction that remained available for possible disbursement (i.e., unliquidated obligations) at September 30, 2024. 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 106–115 for additional details of ASFF, ESF, INCLE, IDA, MRA, and NADR funds remaining for possible disbursement and for the sources of this information.

The nearly \$1.11 billion in funds that have been obligated but not yet disbursed consist of four sub-components, as follows:

- **Funds Obligated, Available for Subobligation.** USAID reported that it had obligated \$76.00 million in FY 2014 through FY 2019 ESF funds through bilateral agreements with the former Afghan government and 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 \$796.42 million in unliquidated obligations for 70 active projects. Approximately 52% of this amount, or \$417.71 million, was obligated to eight UN agencies, UNAMA, and the ARTF. 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 nearly \$217.88 million in unliquidated obligations for inactive, expired, or terminated contracts. DOD has not provided an ASFF contract count, but State and USAID reported that 103 of their projects met one of the inactive project criteria.
- **Administrative and Program Support, Funds Obligated Available for Disbursement.** USAID and State reported a total of \$15.72 million in unliquidated obligations for administrative and program support.

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.

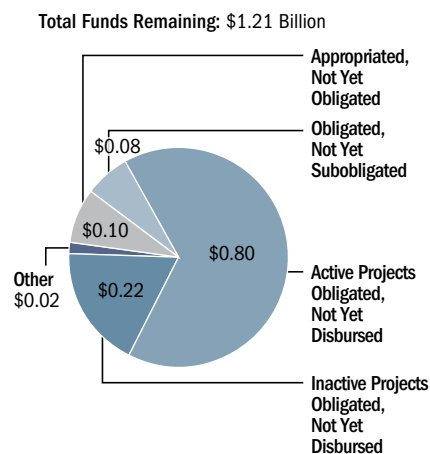
## AFGHANISTAN SECURITY FORCES FUND

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 million from its ASFF FY 2021 account in FY22Q3 as mandated under the Consolidated Appropriations Act, 2022.<sup>1</sup> The Continuing Appropriations and Ukraine Supplemental Appropriations Act, 2023, enacted September 30, 2022, mandated an additional rescission of ASFF FY 2021 appropriations of \$100 million, and at the same time appropriated \$100 million to ASFF for obligation in the FY 2022 to FY 2025 period to

FIGURE F.2

**FUNDS REMAINING BY FUNDNG SEGMENT, SIX LARGEST ACTIVE ACCOUNTS, AS OF SEPTEMBER 30, 2024 (\$ 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 106–115 for additional details of ASFF, ESF, INCLE, IDA, MRA, and NADR funds remaining for possible disbursement and for the sources of this information.

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

A 2023 DOD IG audit of DOD's financial management of ASFF found that DOD improperly recorded \$4.10 billion appropriated to the ASFF account as spent when ASFF funds were actually transferred to the FMS Trust Fund. DOD IG recommended that DSCA and OUSD/Comptroller assist SIGAR in reporting restated ASFF obligated and disbursed balances.

DOD has not yet reconciled the unliquidated obligations (ULOs) shown in Table F.3 (to the right) with the ULOs—calculated as the difference between cumulative obligations and disbursements—in its financial reporting. SIGAR will publish restated ASFF balances in its quarterly report upon the completion of DOD's reconciliation and restatement.

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>.

facilitate ASFF contract close-out activities.<sup>2</sup> There were no ASFF appropriations for FY 2023 or FY 2024.<sup>3</sup>

DOD managed an ASFF funding pipeline of \$268.20 million as of September 30, 2024, consisting of \$91.86 million in FY 2022 appropriations that remained available for obligation, and \$176.34 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

<b>AFGHANISTAN SECURITY FORCES FUND FUNDS REMAINING AVAILABLE FOR POSSIBLE DISBURSEMENT SEPTEMBER 30, 2024</b> (\$ MILLIONS)	
<b>Fund Status and Contract Details</b>	<b>Funds Remaining</b>
<b>Funds Appropriated, Not Yet Obligated</b>	
ASFF FY 2022–2025 Appropriation for Contract Close-Out	\$91.86
<b>Funds Obligated, Not Yet Disbursed</b>	
<b>Terminated Contracts, Balances Reserved for Close-Out</b>	
Air Force (A-29, C-130, PC-12 & C-208 Airframes & Munitions)	71.12
Army (UH-60 Airframe, Ammunition, PEO STRI, and Other)	57.58
Navy (Joint Warfare Center and Other)	0.75
Contracts Obligated by CSTC-A and DSCMO-A	46.88
<b>Total Unliquidated Obligations</b>	<b>176.34</b>
<b>Total Funds Remaining Available for Possible Disbursement</b>	<b>\$268.20</b>

Note: Numbers may not add due to rounding. Details of Funds Obligated, Not Disbursed are presented in Table A.7, Summary Status of ASFF Obligated Contracts on page 74.

Source: DOD/OUSD-P response to SIGAR data call, 10/18/2024; DOD/DFAS, AR(M) 1002 Appropriation Status by FY Program and Subaccounts (Cumulative) September 2024 Certified, at [www.dfas.mil/dodbudgetaccountreports/](http://www.dfas.mil/dodbudgetaccountreports/) accessed on 10/21/2024.

## 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, development, and security needs. In Afghanistan, the ESF is used for humanitarian and non-humanitarian assistance to vulnerable populations. Humanitarian assistance includes health, food security, education, and livelihoods programming. Non-humanitarian assistance aims to help Afghans navigate political and economic challenges through democracy, human rights, and governance programming.<sup>4</sup>

The ESF was allocated \$95.00 million for Afghanistan for FY 2023 through the Section 653(a) consultation process concluded between State and the U.S. Congress in FY23Q4.<sup>5</sup> This follows a FY 2022 Section 653(a) allocation of \$122.88 million and an additional allocation of \$99.50 million of ESF FY 2021 funds received in FY 2022.<sup>6</sup> USAID implemented recissions of

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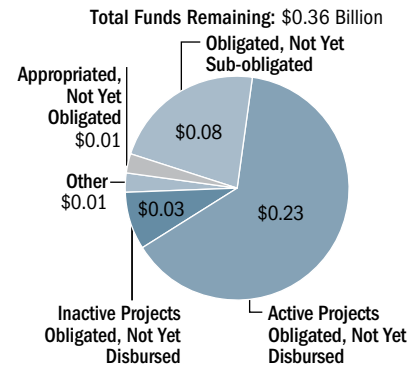
more than \$855.64 million in the Consolidated Appropriations Act, 2022, by rescinding FY 2017, FY 2018, FY 2019, FY 2020, and FY 2021 ESF balances in FY22Q4. USAID also transferred \$25.00 million in FY 2020 and FY 2021 ESF balances to State in FY22Q4.<sup>7</sup> The FY 2024 Section 653(a) allocation process between State and the U.S. Congress has not yet concluded.<sup>8</sup>

USAID managed an ESF funding pipeline of \$355.22 million as of September 30, 2024, consisting of \$10.00 million in FY 2023 appropriations that remained available for obligation, and \$345.22 million in FY 2014 to FY 2022 appropriations that had been obligated and remained available for disbursement.<sup>9</sup> There were four components of funds obligated but not yet disbursed:

- **Active Projects.** USAID had obligated \$226.15 million in ESF funds on 20 active projects as described in Table F.4 that remained available for disbursement.
- **Inactive/Expired Awards, Balances Reserved for Close-Out.** USAID had obligated \$28.21 million in ESF funds on 45 inactive or expired projects that remained available for disbursements. Among this group, eight power sector projects had unliquidated obligations of \$17.96 million.
- **Allocable to Active, Inactive and Expired Awards.** USAID had obligated \$14.86 million to program support that remained available for disbursement.
- **Bilateral Unsubobligated Balances.** USAID had obligated \$76.00 million in FY 2014 to FY 2019 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.

FIGURE F.3

**FUNDS REMAINING BY FUNDING SEGMENT, ECONOMIC SUPPORT FUND, AS OF SEPTEMBER 30, 2024** (\$ BILLIONS)



Note: Numbers have been rounded. Inactive Projects consists of inactive, expired, and terminated projects.  
Source: See page 108 for additional information and sources of information.



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TABLE F.4

<b>ECONOMIC SUPPORT FUND FUNDS REMAINING AVAILABLE FOR POSSIBLE DISBURSEMENT SEPTEMBER 30, 2024 (\$ MILLIONS)</b>			
<b>Fund Status and Project Details</b>	<b>Sector</b>	<b>Implementing Partners</b>	<b>Funds Remaining</b>
<b>Funds Appropriated, Not Yet Obligated</b>			
ESF FY 2023 Section 653(a) Allocation for Afghanistan			\$10.00
<b>Funds Obligated, Not Yet Disbursed</b>			
<b>Active Projects</b>			
Accessible and Quality Basic Education (AQBE)	Education	U.S. Nonprofit	46.35
Afghanistan Integrated Youth Activity (AIYA)	Education	U.S. Nonprofit	21.29
Urban Health Initiative (UHI) Program	Health	U.S. for Profit	21.18
Strengthening Rural Livelihoods and Food Security (SRL-FS)	Agriculture	UN FAO	14.29
Competitiveness of Export-Oriented Businesses (ACEBA)	Economic Growth	U.S. for Profit	13.19
Afghanistan Resilience Trust Fund	Civil Society	IBRD	15.00
Women and Men in Agriculture (WAMA)	Agriculture	U.S. for Profit	12.00
Afghan Support Program (ASP)	Civil Society	U.S. Nonprofit	10.71
Afghanistan Value Chains—Livestock	Agriculture	U.S. for Profit	10.46
Afghanistan Monitoring, Evaluation and Learning Activity (AMELA)	Program Support	U.S. for Profit	10.12
Supporting Student Success in Afghanistan (SSSA)	Education	Afghan NP	9.16
Information, Dialogue and Rights in Afghanistan (IDR)	Good Governance	U.S. Nonprofit	8.48
Central Contraceptive Procurement (CCP)	Health	U.S. for Profit	5.42
Global Health Supply Chain Management (GHSCM-PSM)	Health	U.S. for Profit	5.05
Local Health System Sustainability (LHSS)	Health	U.S. for Profit	5.01
Supporting Transformation of Afghanistan's Recovery (STAR)	Civil Society	U.S. Nonprofit	4.54
Countering Trafficking in Persons (CTIP3)	Civil Society	U.S. Nonprofit	4.50
Young Women Lead (YWL)	Education	U.S. Nonprofit	4.09
Assistance for Families and Indigent Afghans to Thrive (AFIAT)	Health	U.S. Nonprofit	2.65
Carpet and Jewelry Value Chains	Economic Growth	PIO	2.64
Total Active			226.15
<b>Inactive/Expired Awards, Balances Reserved for Close-Out</b>			
Power Sector (8 Inactive and Expired Projects)	Power	7 IPs	17.96
Other Sectors (37 Inactive and Expired Projects)	Various	23 IPs	10.25
Total Inactive/Expired			28.21
<b>Allocable to Active, Inactive, and Expired Awards</b>			
Program Support and Other	Various	Various	14.86
<b>Bilateral Unsubobligated Balances</b>			
Bilateral Obligations of ESF FY 2014–19 Not Yet Subobligated			76.00
<b>Total Unliquidated Obligations</b>			345.22
<b>Total Funds Remaining Available for Possible Disbursement</b>			<b>\$355.22</b>

Note: The FY 2024 §653(a) allocation has not been determined. Numbers may not add due to rounding. The acronym "NP" is used for Nonprofit, "PIO" is used for Public International Organization, "IBDR" is used for the World Bank's International Bank for Reconstruction and Development, and "IP" for Implementing Partner.

Source: USAID/Mission, response to SIGAR data call, 10/15/2024; State/F, response to SIGAR data call, 10/22/2024.

## Bilateral Unsubobligated Balances

USAID plans to subobligate \$76.00 million from legacy bilateral obligations with the former Afghan government relating to ESF FY 2014–19 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

<b>Sector</b>	<b>(\$ Millions)</b>
Program Support	\$22.64
Economic Growth	20.28
Infrastructure	13.10
Health	5.82
Democracy & Governance	5.79
Gender	4.96
Education	3.30
Agriculture	0.11
<b>Total</b>	<b>\$76.00</b>

Source: USAID/Mission, response to SIGAR data call, 10/15/2024.

## INTERNATIONAL DISASTER ASSISTANCE

The International Disaster Assistance (IDA) account has been the largest recipient of U.S. government funding for Afghanistan assistance since the Taliban takeover in August 2021.<sup>10</sup> USAID's Bureau for Humanitarian Assistance (BHA), created through the combination of its Offices of U.S. Foreign Disaster Assistance (OFDA) and Food for Peace (FFP) in June 2020, administers IDA funds. BHA is responsible for leading and coordinating the U.S. government's response to disasters overseas and obligates funding for emergency food assistance projects when there is an identified need and local authorities lack the capacity to respond. BHA works closely with international partners such as the United Nations Children's Fund (UNICEF), the UN's World Food Programme (WFP), and the UN's World Health Organization (WHO) to deliver goods and services to assist conflict and disaster-affected populations in Afghanistan.<sup>11</sup>

BHA managed an IDA funding pipeline of \$458.48 million as of September 30, 2024, consisting largely of FY 2022–24 appropriations that had been obligated and remained available for disbursement.<sup>12</sup> There were two components of funds obligated but not yet disbursed:

- **Active Projects.** BHA had obligated \$452.25 million in IDA funds on 16 active projects as described in Table F.5 that remained available for disbursement.
- **Inactive/Expired Awards, Balances Reserved for Close-Out, Program Support and Other.** BHA had obligated \$6.23 million on 17 inactive or expired projects and activities that remained available for disbursement.

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TABLE F.5

<b>INTERNATIONAL DISASTER ASSISTANCE FUNDS REMAINING AVAILABLE FOR POSSIBLE DISBURSEMENT SEPTEMBER 30, 2024 (\$ MILLIONS)</b>			
<b>Fund Status and Project Details</b>	<b>Sector</b>	<b>Implementing Partners</b>	<b>Funds Remaining</b>
<b>Funds Obligated, Not Yet Disbursed</b>			
<b>Active Projects</b>			
Emergency Food and Nutrition Assistance and Air Services	Food Assistance	WFP	\$181.49
WASH Response and Humanitarian Assistance Program	Non-Food Assist.	IOM	\$69.86
Project Name Withheld at Request of USAID	Multisector	U.S. Nonprofit	\$36.44
Integrated Nutrition, Cash, WASH, and Protection Services	Multisector	UNICEF	\$29.44
Project Name Withheld at Request of USAID	Multisector	U.S. Nonprofit	\$28.09
Project Name Withheld at Request of USAID	Multisector	U.S. Nonprofit	\$26.57
Provision of Lifesaving GBV Prevention and Response, MRH	Non-Food Assist.	UNFPA	\$23.93
Project Name Withheld at Request of USAID	Multisector	Foreign NP	\$17.74
Project Name Withheld at Request of USAID	Multisector	Foreign NP	\$14.26
Project Name Withheld at Request of USAID	Multisector	Foreign NP	\$9.28
Project Name Withheld at Request of USAID	Multisector	U.S. Nonprofit	\$4.51
Project Name Withheld at Request of USAID	Multisector	U.S. Nonprofit	\$4.41
Scale Up Plan for Health Cluster Coordination Structure	Multisector	WHO	\$3.25
All Other (3 Active Projects and Activities)	Various	3 PIOs	\$3.00
Total Active			452.25
<b>Inactive/Expired Awards, Balances Reserved for Close-Out, Program Support, and Other</b>			
17 Inactive and Expired Projects and Activities	Various	13 IPs	6.23
<b>Total Funds Remaining Available for Possible Disbursement</b>			<b>\$458.48</b>

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, 10/11/2024; USAID/Mission, response to SIGAR data call, 10/15/2024.

## 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 efforts to advance the rule of law and reduce narcotics production and trafficking. In Afghanistan, INCLE programs are directed towards combating substance abuse through drug treatment and prevention efforts and decreasing poppy production by providing farmers with high-value alternatives.<sup>13</sup>

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

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million rescission of INCLE funds mandated in Pub. L. No. 117-103. In FY 2022, \$37.12 million of these de-allotments were re-allotted and reclassified as INCLE FY 2017–2022 and FY 2018–2023, and in FY 2024 \$8.90 million was re-allotted and reclassified as FY 2019–2024 funds.

The FY 2023 Section 653(a) process concluded in FY23Q4, with \$3.00 million in FY 2023 INCLE funds allocated to Afghanistan, which is one-half of the \$6.00 million of the FY 2022 INCLE funds allocated in the previous fiscal year.<sup>14</sup> The FY 2024 Section 653(a) allocation process has not yet concluded.<sup>15</sup>

INL managed an INCLE funding pipeline of \$3.64 million as of September 30, 2024, consisting of \$0.28 million in FY 2024 INCLE appropriations allocated for Afghanistan that remained available for obligation, and \$3.36 million in FY 2017 to FY 2024 appropriations that had been obligated and remained available for disbursement.<sup>16</sup> There were two components of funds obligated but not yet disbursed:

- **Active Projects.** INL had obligated \$1.41 million in INCLE funds on two active projects as described in Table F.6 that remained available for disbursement.
- **Inactive/Expired Award, Balances Reserved for Close-Out, and Program Support.** INL had obligated \$1.10 million in INCLE funds on one inactive project and \$0.85 million on administrative support that remained available for disbursement.

TABLE F.6

<b>INTERNATIONAL NARCOTICS CONTROL AND LAW ENFORCEMENT FUNDS REMAINING AVAILABLE FOR POSSIBLE DISBURSEMENT SEPTEMBER 30, 2024</b> (\$ MILLIONS)			
<b>Fund Status and Project Details</b>	<b>Sector</b>	<b>Implementing Partners</b>	<b>Funds Remaining</b>
<b>Funds Appropriated, Not Yet Obligated</b>			
INCLE FY 2024 Allotment			\$0.28
<b>Funds Obligated, Not Yet Disbursed</b>			
<b>Active Projects</b>			
Counternarcotics Public Information	Counternarcotics	USAGM (IAA)	1.41
Assistance to Drug Treatment Centers	Counternarcotics	Colombo Plan	0.00
Total Active			1.41
<b>Inactive/Expired Awards, Balances Reserved for Close-Out, and Program Support</b>			
Flexible Implementation and Assessment Team (FIAT) II	M&E	U.S. for Profit	1.10
Administrative Support	Various		0.85
Total Inactive and Program Support			1.95
<b>Total Unliquidated Obligations</b>			<b>3.36</b>
<b>Total Funds Remaining Available for Possible Disbursement</b>			<b>\$3.64</b>

Note: The FY 2024 §653(a) allocation has not been determined. Numbers may not add due to rounding. The acronym “IAA” is used for Inter-Agency Agreement.

Source: State/INL, response to SIGAR data call, 10/7/2024; State/F, response to SIGAR data call, 10/22/2024.

## 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.<sup>17</sup>

PRM allocated \$406.35 million in FY 2022 MRA funds for Afghan refugees, internally displaced persons, and returnees, \$12.97 million in FY 2023, and \$161.76 million in FY 2024, as shown in Table F.10. PRM disbursed \$228.40 million in MRA funds in FY 2022, \$249.45 million in FY 2023, and \$120.60 million in FY 2024, as shown in Table F.1.<sup>18</sup>

PRM managed an MRA funding pipeline of \$114.21 million as of September 30, 2024, consisting of FY 2017 to FY 2024 appropriations that had been obligated and remained available for disbursement.<sup>19</sup> There were two components of funds obligated but not yet disbursed:

- **Active Projects.** PRM had obligated \$108.40 million in MRA funds on 25 active projects as described in Table F.7 that remained available for disbursement.
- **Terminated Projects, Balances Reserved for Close-Out.** PRM had obligated \$5.81 million in MRA funds on 39 terminated projects that remained available for disbursement.

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TABLE F.7

<b>MIGRATION AND REFUGEE ASSISTANCE FUNDS REMAINING AVAILABLE FOR POSSIBLE DISBURSEMENT SEPTEMBER 30, 2024</b> (\$ MILLIONS)			
<b>Fund Status and Project Details</b>	<b>Sector</b>	<b>Implementing Partners</b>	<b>Funds Remaining</b>
<b>Funds Obligated, Not Yet Disbursed</b>			
<b>Active Projects</b>			
Project Name Withheld at the Request of State	Multisector	PIO	\$34.56
Project Name Withheld at the Request of State	Multisector	U.S. Nonprofit	15.50
Addressing Needs of Undocumented Returnees	Multisector	IOM	13.50
2024 Afghanistan Appeal	Multisector	IOM	7.38
2024 Afghanistan Situation Regional Refugee Response Plan	Multisector	IOM	6.50
Project Name Withheld at the Request of State	Multisector	PIO	5.90
2024 UNHCR Global Appeal	Multisector	UNHCR	5.48
Multisector Assistance to Returnee Populations	Multisector	Foreign NP	3.00
Assistance to Refugee Returnees and Host Communities	Multisector	U.S. Nonprofit	2.93
Humanitarian and Protection to Vulnerable Populations	Protection	U.S. Nonprofit	2.83
Afghanistan Third Party Monitoring	Monitoring	U.S. for Profit	2.16
Promoting Afghan Children's Education (PACE)-Pakistan	Education	U.S. Nonprofit	2.11
Afghan Refugees Integrated Interventions (ARISE)-Pakistan	Health, Protection	U.S. Nonprofit	1.75
Project Name Withheld at the Request of State	Multisector	PIO	1.50
Schools and Livelihoods for Afghan Refugees in Quetta	Multisector	U.S. Nonprofit	1.25
All Others Under \$0.50 Million (10 Active Projects and Activities)	Various	7 IPs	2.05
Total Active			108.40
<b>Terminated Projects, Balances Reserved for Close-Out</b>			
39 Projects are Terminated	Various	3 PIOs, 10 Other	5.81
<b>Total Funds Remaining Available for Possible Disbursement</b>			<b>\$114.21</b>

Note: Numbers may not add due to rounding. The acronym "PIO" is used for Public International Organization, "NP" for Nonprofit, and "IP" for Implementing Partner.

Source: State/PRM, response to SIGAR data call, 10/16/2024.

## 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.<sup>20</sup> While NADR funding for Afghanistan was historically funneled through four subaccounts—Conventional Weapons Destruction (CWD), Antiterrorist Assistance (ATA), Export Control and Related Border Security (EXBS), and Counterterrorism Financing (CTF)—only the CWD account, managed by State’s Office of Weapons Removal and Abatement within the Bureau of Political-Military Affairs (PM/WRA), has continued to fund active projects following the U.S. withdrawal from Afghanistan in August 2021.<sup>21</sup>

The allocation of FY 2023 NADR CWD funds through the Section 653(a) process between State and the U.S. Congress concluded in FY23Q4, with \$5.00 million in NADR CWD funds allocated to Afghanistan, and followed a \$15.00 million FY 2022 NADR CWD allocation.<sup>22</sup> The FY 2024 Section 653(a) allocation process has not yet concluded.<sup>23</sup>

In FY 2024, a total of \$2.20 million in FY 2019 and FY 2020 funds were de-obligated and reclassified as funds available for re-obligation through FY 2025.<sup>24</sup>

The NADR pipeline totaled \$8.98 million as of September 30, 2024, and was comprised of \$8.88 million in NADR CWD and \$0.10 million NADR ATA funds available for possible disbursement. The NADR CWD pipeline consisted of \$0.47 million in appropriations that remained available for obligation, and \$8.40 million in FY 2019 to FY 2023 appropriations that had been obligated and remained available for disbursement.<sup>25</sup> There were two components of NADR CWD funds obligated but not yet disbursed:

- **Active Projects.** PM/WRA had obligated \$8.22 million in NADR CWD funds on seven active projects as described in Table F.8 that remained available for disbursement.
- **Terminated Projects with Balances Pending Deobligation and Reclassification.** PM/WRA had unliquidated obligations of \$0.19 million on one terminated project that was pending deobligation and reclassification.

TABLE F.8

<b>NONPROLIFERATION, ANTITERRORISM, DEMINING, AND RELATED PROGRAMS FUNDS REMAINING AVAILABLE FOR POSSIBLE DISBURSEMENT SEPTEMBER 30, 2024</b> (\$ MILLIONS)			
<b>Fund Status and Project Details</b>	<b>Sector</b>	<b>Implementing Partners</b>	<b>Funds Remaining</b>
<b>Conventional Weapons Destruction (CWD) Subaccount</b>			
<b>Funds Appropriated, Not Yet Obligated</b>			
NADR CWD, FY 2020-2025 Reclassification Funds*			\$0.47
<b>Funds Obligated, Not Yet Disbursed</b>			
<b>Active Projects</b>			
Third Party Monitoring and Oversight	Demining	Foreign NP	2.62
Humanitarian Mine Action (Helmand)	Demining	Foreign NP	1.93
Weapons and Ammunition Disposal	Weapons	Foreign NP	1.38
Conventional Weapons Destruction	Weapons	Foreign NP	0.65
Victim Assistance (Paktika/Nimroz)	Victim Assistance	Foreign NP	0.59
Humanitarian Mine Action (Badakhshan)	Demining	Foreign NP	0.54
Humanitarian Mine Action/DDR (Maydan)	Demining	Afghan NP	0.50
Total Active			8.22
<b>Terminated Project – Balance Pending Deobligation and Reclassification</b>			
1 Project is Terminated	Demining	Afghan NP	0.19
<b>Total Unliquidated Obligations</b>			8.40
<b>CWD Funds Remaining Available for Possible Disbursement</b>			<b>\$8.88</b>
<b>Antiterrorism Assistance (ATA) Subaccount, Funds Remaining Available for Possible Disbursement</b>			<b>\$0.10</b>
<b>Total Funds Remaining Available for Possible Disbursement</b>			<b>\$8.98</b>

Note: The FY 2024 §653(a) allocation has not been determined. Numbers may not add due to rounding. \*FY 2020 NADR funds obligated prior to August 2021 were reclassified under Section 7011 of the Further Consolidated Appropriations Act, 2020, to be made available for re-obligation for an additional four years, and are termed FY 2020-2025 funds.

Source: State/PM/WRA, response to SIGAR data call, 10/7/2024; State/DS/CT, response to SIGAR data call, 10/17/2024; State/F, response to SIGAR data call, 10/22/2024.

## INTERNATIONAL ASSISTANCE FOR AFGHANISTAN

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

The UN Office for the Coordination of Humanitarian Affairs (UN OCHA) reports on donor contributions, principally from national governments, but

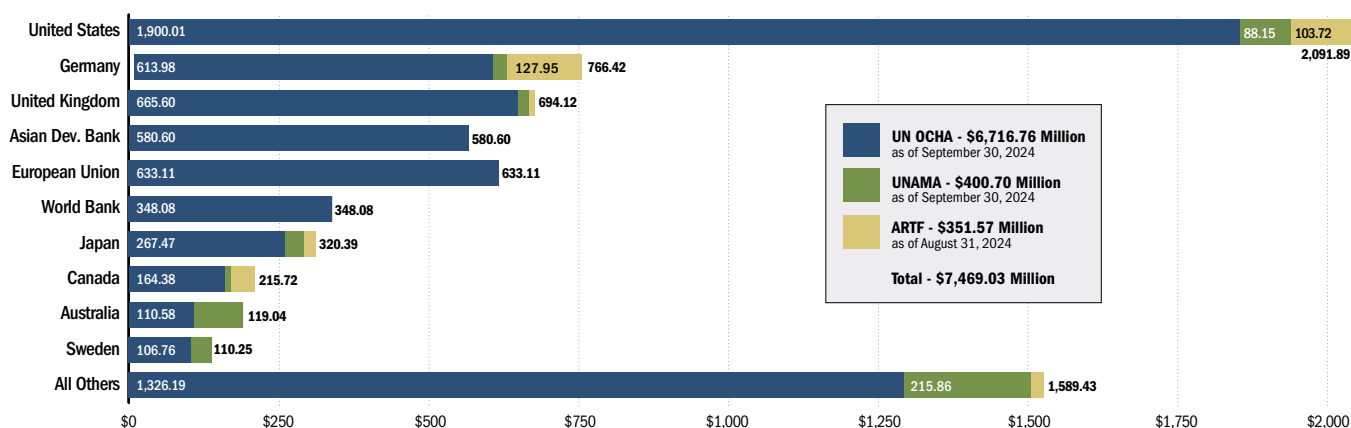


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also from development finance institutions such as the World Bank and the Asian Development Bank, to UN agencies and nongovernmental humanitarian assistance organizations. These donors are reported to have contributed nearly \$6.72 billion for Afghanistan from January 1, 2022, to September 30, 2024, as shown in Figure F.4. UNAMA and the ARTF have also reported national government contributions of more than \$0.75 billion over this same period, bringing total contributions to these multilateral institutions operating in Afghanistan since the U.S. withdrawal to nearly \$7.47 billion. The United States has contributed more than \$2.09 billion to these organizations, representing more than 28% of the total amount.

FIGURE F.4

**CONTRIBUTIONS BY 10 LARGEST DONORS AND OTHERS TO MULTILATERAL INSTITUTIONS (UN OCHA-REPORTED PROGRAMS, 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 Reconstruction Trust Fund changed its name to the Afghanistan Resilience Trust Fund (ARTF) in July 2023.

Source: World Bank, ARTF: Administrator's Report on Financial Status, as of August 31, 2024 (for CY 2024), and December 31, 2023 (for FY 1401 and FY 1402), at [www.wb-artf.org](http://www.wb-artf.org) accessed 9/30/2024 and 4/1/2024; UN OCHA, Financial Tracking Service at <https://fts.unocha.org>, accessed 9/30/2024; State, UNAMA approved budgets and notified funding plans, in response to SIGAR data calls, 10/16/2024, 4/19/2023, and 7/13/2022; UN, Country Assessments, at <https://www.un.org/en/ga/contributions/scale.shtml> accessed 9/30/2024.

## Contributions to UN OCHA-Coordinated Humanitarian Assistance Programs

OCHA has led emergency appeals and annual or multiyear humanitarian response plans for Afghanistan and other programs and provides timely reporting of humanitarian assistance provided by donors to facilitate funding of targeted needs. The Afghanistan Humanitarian Response Plans (HRP) for 2022, 2023, and 2024 set targets of \$4.44 billion, \$3.23 billion, and \$3.06 billion, respectively, and donors contributed \$3.82 billion in 2022, \$1.68 billion in 2023, and \$0.96 billion to the HRP, as reported through September 30, 2024. Total contributions to UN OCHA-coordinated humanitarian assistance programs (including the HRP) were \$3.82 billion in 2022, \$1.89 billion in 2023, and \$1.00 billion in 2024, as reported through September 30, 2024.<sup>26</sup>

The United States has been the largest contributor to UN OCHA-reported humanitarian assistance organizations from January 1, 2022, to September 30, 2024, with contributions of more than \$1.90 billion. The next largest contributors have been the United Kingdom, the European Union, Germany, and the Asian Development Bank, as shown in Figure F.4.<sup>27</sup>

## United Nations Assistance Mission in Afghanistan

The United Nations Assistance Mission in Afghanistan (UNAMA) is a UN special political mission that was established on March 28, 2002, by UN Security Council Resolution 1401.<sup>28</sup> The UN Security Council voted on March 15, 2024, to extend UNAMA's mandate through March 17, 2025.<sup>29</sup> UNAMA maintains its headquarters in Kabul with an extensive field presence across Afghanistan and is focused on development and political issues. 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 \$88.15 million for calendar year 2021 through 2023 budgets paid with FY 2022 through FY 2024 funds. Other UN member governments have funded the remainder of UNAMA's budget of \$312.55 million over this period.<sup>30</sup>

## Contributions to the Afghanistan Resilience Trust Fund

Prior to the U.S. withdrawal, the largest share of international contributions to the former Afghan government's operational and development budgets came through the Afghanistan Reconstruction Trust Fund, renamed the Afghanistan Resilience Trust Fund (ARTF) in July 2023. Since the withdrawal, the ARTF's focus shifted towards humanitarian assistance programming directed towards the Afghan people.<sup>31</sup> The World Bank reported to SIGAR that contributions to the ARTF had ceased after the Taliban takeover of Afghanistan in August 2021, but resumed in September 2022 when the United States contributed nearly \$53.72 million. Since then, Germany, Canada, Japan, Norway, the Netherlands, the United Kingdom, Switzerland, Denmark, the Global Fund, Italy, and the United States have made additional contributions bringing total ARTF funding to \$400.70 million through August 31, 2024, as shown in Figure F.4.<sup>32</sup>

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 RCW was closed in 2019. 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 support operations focused on basic services delivery.

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There are currently seven active investment projects—addressing health, food security, water, education, community resilience and livelihoods, NGO capacity support, and empowering microfinance providers and enterprises—with approved grant funding of \$1.30 billion and disbursements of \$1.17 billion through August 31, 2024.<sup>33</sup>

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

The United States has been a leading contributor to UN agencies and the World Bank-managed ARTF, and as the government with the largest member contribution to the United Nations, it is also the largest contributor to UNAMA. These contributions are funded by the Department of State and USAID through six accounts and have totaled nearly \$2.22 billion from October 1, 2021, to September 30, 2024, as shown in Table F.9.

TABLE F.9

<b>U.S. CONTRIBUTIONS TO UN AGENCIES, UNAMA, AND ARTF OCTOBER 1, 2021, TO SEPTEMBER 30, 2024</b> (\$ MILLIONS)					
Recipients of U.S. Contributions	Funding Sources	Disbursements			
		FY 2022	FY 2023	FY 2024	Total
<b>United Nations Agencies</b>					
World Food Programme (WFP)	IDA, ESF	\$329.44	\$600.24	\$236.96	\$1,166.64
UN High Commissioner for Refugees (UNHCR)	MRA	123.60	82.00	40.00	245.60
UN Children's Fund (UNICEF)	ESF, IDA, MRA	106.94	51.23	31.38	189.55
Food and Agricultural Organization (FAO)	ESF, IDA	59.72	31.37	0.46	91.55
UN Population Fund (UNFPA)	MRA, IDA	18.86	49.60	36.22	104.69
International Organization for Migration (IOM)	MRA, IDA	26.19	46.02	42.59	114.80
World Health Organization (WHO)	ESF, GHP, MRA, IDA	12.72	25.42	13.36	51.50
UN Women	ESF, INCLE	24.40	1.00	6.69	32.09
UN Office on Drugs and Crime (UNODC)	INCLE	-	-	15.89	15.89
UN Development Programme (UNDP)	ESF, IDA, INCLE	-	-	7.98	7.98
Office for Coord. Humanitarian Affairs (UN OCHA)	IDA	0.90	1.30	2.32	4.52
UN Mine Action Service (UNMAS)	NADR	0.59	1.20	0.89	2.68
International Labor Organization (ILO)	MRA	0.41	0.58	-	0.99
Subtotal		703.75	889.97	434.74	2,028.47
<b>Other Public International Organizations</b>					
UN Assistance Mission in Afghanistan (UNAMA)	CIO	30.11	28.90	29.15	88.15
Afghanistan Resilience Trust Fund (ARTF)	ESF	53.72	50.00	0.00	103.72
<b>Total</b>		<b>\$787.58</b>	<b>\$968.87</b>	<b>\$463.89</b>	<b>\$2,220.34</b>

Note: Numbers may not add due to rounding. ARTF was known as the Afghanistan Reconstruction Trust Fund prior to August 2023.  
Source: State/INL, response to SIGAR data call, 10/7/2024; State/IO, response to SIGAR data call, 10/16/2024, 4/19/2023 and 1/10/2022; State/PM/WRA, response to SIGAR data call, 10/7/2024 and 10/18/2023; State/PRM, response to SIGAR data call, 10/16/2024; USAID/Mission, response to SIGAR data call, 10/15/2024; USAID/BHA, response to SIGAR data call, 10/11/2024.

## **Afghan Fund**

In addition to the funds appropriated by Congress, in 2022, the United States transferred \$3.50 billion in Afghan central bank assets previously frozen in the United States to the Swiss-based Fund for the Afghan People or Afghan Fund. Although no disbursements to benefit the Afghan people have yet been made, the Fund is intended to protect macro financial stability on behalf of the Afghan people that could, in the long-term, include recapitalizing Afghanistan's central bank should the conditions materialize, keep Afghanistan current on debt payments to international financial institutions to preserve its eligibility for development assistance, and pay for critically needed imported goods. According to the Fund's website, the Fund's balance stood at \$3.84 billion as of June 28, 2024, including interest accrued.<sup>34</sup>

## **U.S. APPROPRIATIONS MADE AVAILABLE FOR AFGHANISTAN RECONSTRUCTION PRE- AND POST-WITHDRAWAL**

U.S. appropriations for Afghanistan reconstruction prior to the withdrawal spanned the FY 2002 to FY 2021 period and amounted to nearly \$144.75 billion. U.S. assistance following the U.S. withdrawal in FY 2022, FY 2023, and FY 2024 has amounted to nearly \$3.33 billion. The accounts to which U.S. appropriations were made available, and the amounts that were made available in these two periods, are set forth in Table F.10, U.S. Appropriations Made Available for Afghanistan Reconstruction Pre- and Post-Withdrawal, as of September 30, 2024, on the following page.

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TABLE F.10

<b>U.S. APPROPRIATIONS MADE AVAILABLE FOR AFGHANISTAN RECONSTRUCTION PRE- AND POST-WITHDRAWAL AS OF SEPTEMBER 30, 2024 (\$ MILLIONS)</b>							
U.S. Funding Sources	Agency	Pre-Withdrawal		Post-Withdrawal Assistance			Total
		FY 2002–2021	FY 2022	FY 2023	FY 2024	Combined	
<b>Security</b>							
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
<b>Total – Security</b>		<b>88,788.14</b>	<b>100.00</b>	<b>-</b>	<b>-</b>	<b>100.00</b>	<b>88,888.14</b>
<b>Development</b>							
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	928.39	15.00	5.00	-	20.00	948.39
International Narcotics Control and Law Enforcement (INCLE)	State	5,186.79	6.00	4.23	0.90	11.13	5,197.92
Human Rights and Democracy Fund (HRDF)	State	14.48	0.07	1.50	-	1.57	16.05
Educational and Cultural Exchange Programs (ECE)	State	101.23	6.70	5.80	1.40	13.90	115.13
Contributions to International Organizations (CIO)	State	523.45	30.11	28.90	29.15	88.16	611.61
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	31.50	89.65	396.42
Drug Enforcement Administration (DEA)	DOJ	290.80	-	-	-	-	290.80
<b>Total – Development</b>		<b>35,354.67</b>	<b>217.76</b>	<b>188.58</b>	<b>62.95</b>	<b>469.29</b>	<b>35,823.96</b>
<b>Humanitarian</b>							
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	534.62	1,849.20	3,257.45
Transition Initiatives (TI)	USAID	40.20	-	-	-	-	40.20
Migration and Refugee Assistance (MRA)	State	1,788.74	406.35	12.97	161.76	581.08	2,369.82
USDA Programs (Title I, §416(b), FFP, FFE, ET, and PRTA)	USDA	287.46	-	-	-	-	287.46
<b>Total – Humanitarian</b>		<b>4,620.03</b>	<b>1,077.69</b>	<b>656.21</b>	<b>696.38</b>	<b>2,430.28</b>	<b>7,050.31</b>
<b>Agency Operations</b>							
Diplomatic Programs, including Worldwide Security Protection (DP)	State	11,839.28	171.87	9.60	9.60	191.06	12,030.34
Embassy Security, Construction, & Maintenance (ESCM) - Capital Costs	State	1,478.60	1.11	0.00	-	1.11	1,479.71
Embassy Security, Construction, & Maintenance (ESCM) - Operations	State	159.63	0.01	0.61	0.00	0.62	160.25
USAID Operating Expenses (OE)	USAID	1,805.59	15.68	12.03	9.20	36.91	1,842.50
Oversight (SIGAR, State OIG, and USAID OIG)	Multiple	703.03	40.53	35.20	24.84	100.56	803.59
<b>Total – Agency Operations</b>		<b>15,986.13</b>	<b>229.19</b>	<b>57.44</b>	<b>43.63</b>	<b>330.27</b>	<b>16,316.40</b>
<b>Total Funding</b>		<b>\$144,748.97</b>	<b>\$1,624.65</b>	<b>\$902.23</b>	<b>\$802.96</b>	<b>\$3,329.83</b>	<b>\$148,078.80</b>

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

## 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 Consolidated Appropriations Act, 2023, Pub. L. No. 117-328, 12/29/2022; Further Consolidated Appropriations Act, 2024, Pub. L. No. 118-47, 3/23/2024.
- 4 Department of State, Congressional Budget Justification, Foreign Operations, Appendix 2, FY 2024, Released March 9, 2023, pp. 277–298.
- 5 State, response to SIGAR data call, 10/10/2023.
- 6 USAID, response to SIGAR data call, 11/12/2022 and 7/20/2022.
- 7 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.
- 8 State, response to SIGAR data call, 10/22/2024.
- 9 USAID, response to SIGAR data call, 10/15/2024.
- 10 See Table F.10, U.S. Appropriations Made Available for Afghanistan Reconstruction and Post-Withdrawal Assistance, FY 2002 to September 30, 2024, at page 120.
- 11 USAID, Office of U.S. Foreign Disaster Assistance, “Afghanistan-Complex Emergency, Fact Sheet #4, FY 2017,” at [www.usaid.gov](http://www.usaid.gov), accessed 4/9/2020.
- 12 USAID, BHA, response to SIGAR data call, 10/11/2024; USAID, Mission, response to SIGAR data call, 10/15/2024.
- 13 Department of State, Congressional Budget Justification, Foreign Operations, Appendix 2, FY 2024, Released March 9, 2023, pp. 348–360.
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- 34 Treasury and State press release, “Joint Statement by U.S. Treasury and State Department: The United States and Partners Announce Establishment of Fund for the People of Afghanistan,” 9/14/2022; State, “Department Press Briefing – September 14, 2022,” 9/14/2022; CBS News, “U.S. sets up \$3.5 billion fund to aid Afghanistan using frozen bank reserves,” 9/15/2022; Washington Post, “U.S. to redirect Afghanistan’s frozen assets after Taliban rejects deal,” 9/20/2022; State, “Department Press Briefing – September 14, 2022,” 9/14/2022; Fund for the Afghan People, Press Statement, 6/28/2024.

## APPENDIX B

### SIGAR WRITTEN PRODUCTS\*

#### SIGAR AUDITS

##### Performance Audit Report Issued

SIGAR issued one performance audit report this reporting period.

SIGAR PERFORMANCE AUDIT REPORT ISSUED		
Report Identifier	Report Title	Date Issued
SIGAR-25-01-AR	Rural Water Supply, Sanitation, and Hygiene in Afghanistan: USAID is Meeting Programming Goals but Could Be Providing Better Oversight	10/2024

##### Ongoing Performance Audits

SIGAR had five ongoing performance audits during this reporting period.

SIGAR PERFORMANCE AUDITS ONGOING		
Project Identifier	Project Title	Date Initiated
SIGAR 162A	Audit of State's Risk Assessment	5/2024
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 156A	GBV	9/2022

##### Ongoing Evaluation

SIGAR had one ongoing evaluation during this reporting period.

SIGAR EVALUATION ONGOING		
Project Identifier	Project Title	Date Initiated
SIGAR-E-025	Evaluation of U.S.-Funded Capital Assets in Afghanistan	6/2024

\* As provided in its authorizing statute, SIGAR may also report on products and events occurring after September 30, 2024, up to the publication date of this report.

## Financial Audit Reports Issued

SIGAR issued seven financial audit reports 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 AUDIT REPORTS ISSUED

Report Identifier	Report Title	Date Issued
SIGAR-24-39-FA	Audit of Costs Incurred by The Asia Foundation	9/2024
SIGAR-24-38-FA	Audit of Costs Incurred by DAI Global LLC	9/2024
SIGAR-24-37-FA	Audit of Costs Incurred by The HALO Trust USA Inc.	9/2024
SIGAR-24-36-FA	Audit of Costs Incurred by [redacted]	9/2024
SIGAR-24-35-FA	Audit of Costs Incurred by DAI Global LLC	8/2024
SIGAR-24-34-FA	Audit of Costs Incurred by [redacted]	8/2024
SIGAR-24-33-FA	Audit of Costs Incurred by DAI Global LLC	8/2024

## Ongoing Financial Audits

SIGAR had 22 financial audits in progress during this reporting period.

### 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
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

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<b>Project Identifier</b>	<b>Project Title</b>	<b>Date Initiated</b>
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 LESSONS LEARNED PROGRAM

### Ongoing Lessons Learned Projects

SIGAR had two ongoing lessons learned projects during this reporting period.

#### SIGAR LESSONS LEARNED PROJECTS ONGOING

<b>Project Identifier</b>	<b>Project Title</b>	<b>Date Initiated</b>
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

<b>Report Identifier</b>	<b>Report Title</b>	<b>Date Issued</b>
SIGAR 2024-QR-4	Quarterly Report to the United States Congress	10/2024

سر دفتر مفتش ویژه برای بازسازی افغانستان



اداره

سنتز مفتش

د بخاڼگري لپاره د غاونې پيار د بخاڼگري

افغانستان د پيار

# APPENDICES

## APPENDIX C



### SPECIAL INSPECTOR GENERAL FOR AFGHANISTAN RECONSTRUCTION

1550 Crystal Drive, Suite 9000  
Arlington, VA 22202

September 06, 2024

The Honorable Shalanda Young, Director  
U.S. Office of Management and Budget  
Eisenhower Executive Office Building  
Washington, DC

Dear Director Young:

Pursuant to section 6(g) of the Inspector General Act of 1978, I am submitting SIGAR's budget request for Fiscal Year (FY) 2026. SIGAR requests \$6 million for FY 2026, which is \$18.8 million less than SIGAR's enacted FY 2024 budget of \$24.8 million.

I am hereby recommending that SIGAR cease oversight operations on September 30, 2025. My recommendation to close the agency reflects the geopolitical realities of the Taliban takeover and the concomitant reduction in U.S. assistance to Afghanistan. The amount of appropriated funds in the reconstruction "pipeline" has declined by 85 percent since the Taliban takeover in August 2021, from \$6.68 billion on June 30, 2021, to \$1.14 billion on June 30, 2024.<sup>1</sup> We believe this much-reduced level of assistance can be overseen by the permanent inspectors general of the State Department and USAID beginning in FY 2026, following the completion of SIGAR's ongoing oversight work by the end of FY 2025. We believe that transferring SIGAR's oversight responsibilities to those IGs at that time would be a prudent and cost-effective use of taxpayer dollars.

Our budget request for FY 2026 assumes that my recommendation will be accepted. Under that assumption, by September 30, 2025, the vast majority of SIGAR's staff will have left the agency. Therefore, our budget request for FY 2026 includes funding only for a skeleton staff to conduct the administrative tasks necessary to close the agency by January 31, 2026.

On July 20, 2023, the Senate Committee on Appropriations adopted report language discussing "the need to begin transition planning to ensure continuity of oversight of programs in Afghanistan." The Committee directed SIGAR to "submit a report to the appropriate congressional committees on steps SIGAR would need to take to sunset by September 30, 2025."<sup>2</sup> SIGAR submitted its sunset plan to the committees as directed on June 20, 2024. The

<sup>1</sup> SIGAR Quarterly Report to the United States Congress, July 30, 2021, p.29; SIGAR Quarterly Report to the United States Congress, July 30, 2024, p.126.

<sup>2</sup> S. Rept. 118-71, Report to Accompany S. 2438, Department of State, Foreign Operations, and Related Programs Appropriations Bill, 2024.

# APPENDICES

recommendation we are making for fiscal year 2026 is consistent with the timeline outlined in that sunset plan.

To ensure continuity of oversight of programs and spending in Afghanistan, SIGAR auditors and investigators have met with their counterparts at State, USAID, and the Department of Justice to discuss a transfer of work to their offices. This coordination will continue as SIGAR winds down to ensure the orderly transfer of any open audits, investigations, and other work to the appropriate agency IG or other law enforcement agencies.

Notwithstanding my recommendation to cease operations and the sunset plan requested by the Senate Appropriations Committee, SIGAR remains under a statutory mandate to conduct oversight of reconstruction assistance to Afghanistan and is not authorized to simply stop operating. Therefore, we plan to continue carrying out our statutory mandate until such time as those funds are less than \$250 million or we are directed to close.<sup>3</sup>

SIGAR's FY 2025 budget is still pending final action by Congress. The House Appropriations Committee has approved \$26.8 million for SIGAR and the Senate Appropriations Committee has approved \$18 million. Given the uncertainty about both SIGAR's final appropriation for FY 2025 and the timing of enactment of FY 2025 appropriations, to be prudent we must plan for the lowest of those two funding levels. As a result, SIGAR will continue to reduce its staff, contracting, office space, and other costs, consistent with the decline in assistance to Afghanistan and to meet the requirements of an \$18 million budget for the upcoming fiscal year.

Thank you for considering SIGAR's FY 2026 budget request and my recommendation. I appreciate your commitment to SIGAR's oversight mission and look forward to further discussing SIGAR's budgetary needs. As a temporary agency, SIGAR has achieved much over its 16 years of existence in protecting taxpayer funds. The decision to conclude its work at the end of FY 2025 should be viewed as a continuation of that effort.

Should you have any questions about this request or my recommendation, please contact me directly, or your staff may contact Shelby Harris, SIGAR's Director of Resources, Management and Budget at [REDACTED]

Very respectfully,



John F. Sopko  
Special Inspector General for  
Afghanistan Reconstruction

<sup>3</sup> SIGAR's authorizing statute provides that the agency shall sunset "180 days after the date on which amounts appropriated or otherwise made available for the reconstruction of Afghanistan that are unexpended are less than \$250,000,000." National Defense Authorization Act for Fiscal Year 2008, Pub. L. No. 110 -181, § 1229(o).



Taliban security personnel ride motorcycles in Khost on September 30, 2024. (Photo by AFP)

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SIGAR 2024-QR-4

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

By phone: United States  
Toll-free: 866-329-8893  
DSN: 312-664-0378  
All voicemail is in English and answered during business hours.

By fax: 703-601-4065  
By e-mail: [sigar.hotline@mail.mil](mailto:sigar.hotline@mail.mil)  
By Web submission: [www.sigar.mil/investigations/hotline/report-fraud.aspx](http://www.sigar.mil/investigations/hotline/report-fraud.aspx)



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Report Waste, Fraud, or Abuse