

STATUS OF FUNDS

U.S. COST OF WAR AND RECONSTRUCTION IN AFGHANISTAN

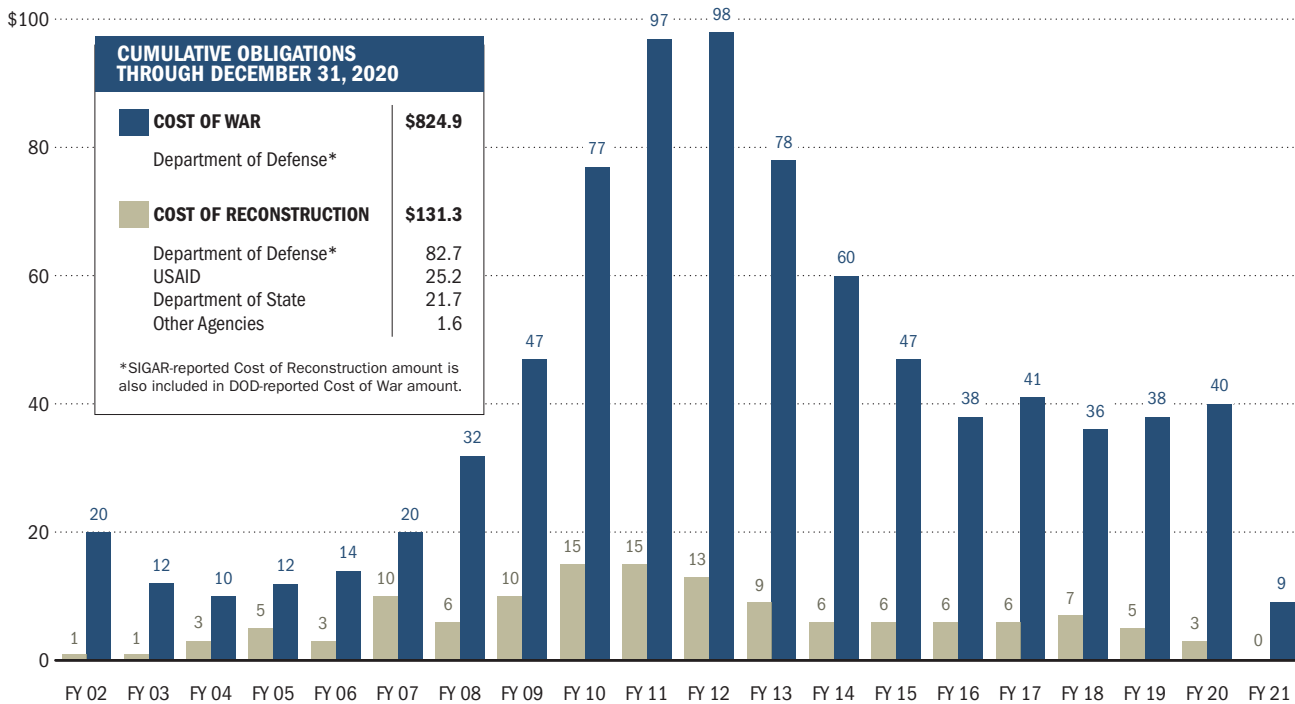
DOD's latest *Cost of War Report*, dated December 31, 2020, said its cumulative obligations for Operation Enduring Freedom and Operation Freedom's Sentinel in Afghanistan, including U.S. warfighting and reconstruction, had reached \$824.9 billion.¹ DOD and SIGAR jointly provide oversight for DOD security-related reconstruction funding amounting to \$82.7 billion of this amount. State, USAID, and other civilian agencies report cumulative obligations of \$48.5 billion for Afghanistan reconstruction, which when added to the DOD amount results in \$131.3 billion obligated for Afghanistan reconstruction through that date, as shown in Figure 2.4. These reconstruction costs equal approximately 16% of all funds obligated by DOD for Afghanistan since 2001.

Costs of War Project Sees Higher Costs than DOD

A nongovernmental estimate of U.S. costs for the 20-year war in Afghanistan is more than double DOD's calculation.

FIGURE 2.4

AFGHANISTAN COST OF WAR AND RECONSTRUCTION, ANNUAL AND CUMULATIVE OBLIGATIONS FY 2002 TO FY 2021 Q1 (\$ BILLIONS)



Note: Numbers have been rounded. Cumulative obligations reported by DOD for the Cost of War through December 31, 2020, differ markedly from cumulative appropriations through March 31, 2021, as presented elsewhere in the Status of Funds section, because the former figures do not include unobligated appropriations and DOD Cost of War reporting lags by one quarter. Source: DOD, Cost of War Monthly Report, Total War-related Obligations by Year Incurred, data as of December 31, 2020. Obligation data shown against year funds obligated. SIGAR analysis of annual obligation of reconstruction accounts as presented in SIGAR, Quarterly Report to the United States Congress, 1/30/2021. Obligation data shown against year funds appropriated.

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The Costs of War Project sponsored by the Watson Institute at Brown University recently issued *U.S. Costs to Date for the War in Afghanistan, 2001–2021*, putting total costs at \$2.26 trillion.²

The Watson Institute’s independently produced report builds on DOD’s \$933 billion Overseas Contingency Operations (OCO) budgets and State’s \$59 billion OCO budgets for Afghanistan and Pakistan. Unlike the DOD *Cost of War Report*, the Watson report adds what it considers to be Afghanistan-related costs of \$433 billion above DOD baseline costs, \$296 billion in medical and disability costs for veterans, and \$530 billion in interest costs on related Treasury borrowing.

SIGAR takes no position on the reasonableness of the Watson report’s assumptions or the accuracy of its calculations.

AFGHANISTAN RECONSTRUCTION FUNDING PIPELINE

Since 2002, Congress has appropriated nearly \$144.40 billion for reconstruction and related activities in Afghanistan, of which more than \$120.01 billion was appropriated to the eight largest active reconstruction accounts. As of March 31, 2021, approximately \$7.48 billion of the amount appropriated to these eight accounts remained for possible disbursement, as shown in Table 2.2 and Figure 2.5.

TABLE 2.2

CUMULATIVE AMOUNTS APPROPRIATED, OBLIGATED, DISBURSED, AND REMAINING FY 2002 TO MARCH 31, 2021 (\$ BILLIONS)				
	Appropriated	Obligated	Disbursed	Remaining
Afghanistan Security Forces Fund (ASFF)	\$82.90	\$75.29	\$74.42	\$4.81
Economic Support Fund (ESF)	21.10	20.03	18.23	1.98
International Narcotics Control and Law Enforcement (INCLE)	5.45	5.16	4.67	0.55
Commanders’ Emergency Response Program (CERP)	3.71	2.29	2.29	0.00
Drug Interdiction and Counter-Drug Activities (DICDA)	3.28	3.28	3.28	0.00
Migration and Refugee Assistance (MRA)	1.54	1.53	1.50	0.02
International Disaster Assistance (IDA)	1.15	1.12	1.01	0.11
Non-Proliferation, Antiterrorism, Demining, and Related (NADR)	0.88	0.74	0.74	0.00
Total Eight Largest Active Accounts	120.01	109.45	106.15	7.48
Other Reconstruction Funds	8.48			
Agency Operations	15.91			
Total	\$144.40			

Note: Numbers have been rounded. The amount remaining reflects the total disbursement potential of the eight largest active reconstruction accounts after deducting approximately \$6.38 billion that has expired. Expired funds equal the amount appropriated but not obligated after the period of availability for obligation has ended and thereafter includes amounts deobligated and canceled. The amount remaining for potential disbursement for Other Reconstruction Funds is less than \$50 million; for Agency Operations the amount can not be determined but is most often less than the most recent annual appropriation.

Source: SIGAR analysis of appropriation laws and obligation and disbursement data provided by DOD, State, and USAID, 4/19/2021.

FIGURE 2.5

STATUS OF APPROPRIATED FUNDS, EIGHT LARGEST ACTIVE ACCOUNTS AS OF MARCH 31, 2021 (\$ BILLIONS)

