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Congressional Requesters

U.S. Assistance to Central America: Status of Funding

The United States has provided assistance to Central American countries for many years to address poverty, weak governance, and insecurity. This assistance has been administered by multiple federal agencies in support of several initiatives, including the Central America Regional Security Initiative (CARSI) and the U.S. Strategy for Engagement in Central America (Strategy).

You asked us to review the assistance provided to Central America. In this report, we provide information on the status of funding for U.S. assistance to Central America from fiscal years 2013 through 2018 as of March 30, 2019.¹ According to State Department officials, after March 30, 2019, State began the process of reprogramming certain unobligated balances for funding previously designated for the Northern Triangle countries. For example, on at least 3 occasions, State has notified Congress of its intention to reprogram funds previously designated for Northern Triangle countries. However, the data in this report does not reflect any reprogramming decisions made after March 30, 2019.

To provide information on U.S. funding, we collected and reviewed data and documents from the Departments of State (State), Agriculture (USDA), and Defense (DOD),² and the U.S. Agency for International Development (USAID), including data on allocations, obligations, and disbursements of funds for assistance activities from fiscal years 2013 through 2018.³ We interviewed relevant officials from these agencies regarding these documents and data, including the reliability of the data the agencies provided. We determined that the data were sufficiently reliable for the purposes of our reporting objectives. For additional details about our scope and methodology, see enclosure I.

¹We conducted our last comprehensive review of U.S. assistance to Central America in fiscal year 2013. See GAO, *Central America: U.S. Agencies Considered Various Factors in Funding Security Activities, but Need to Assess Progress in Achieving Interagency Objectives*, [GAO-13-771](#) (Washington, D.C.: Sep 25, 2013).

²DOD provided these data for its Operations and Maintenance (O&M) funding, but for its Overseas Humanitarian, Disaster, and Civic Aid (OHDACA), Counternarcotics (CN), and Section 333 (foreign security forces capability building) funding, DOD was able only to provide data on obligations within the timeframe of this engagement, rather than the allocation, obligation (balance), and disbursement data GAO requested.

³State and USAID provided funding data on a combined basis. According to agency officials, commensurate with other significant regional foreign assistance initiatives in the Western Hemisphere, CARSI and Strategy activities managed by State and USAID are designed and frequently appropriated to complement one another. State and USAID combine funding data because this presentation provides a holistic picture of State and USAID's efforts in the region.

We conducted this performance audit from January 2019 to February 2020 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Background

Central America is the region between Mexico and the continent of South America and comprises the seven countries of Belize, Costa Rica, El Salvador, Guatemala, Honduras, Nicaragua, and Panama. (See figure 1.)

Figure 1: Map of Central America



Source: GAO; Map Resources (map). | GAO-20-163R

Several of these countries have struggled for many years with high levels of poverty and unemployment, fragile political and judicial systems, widespread drug trafficking and violence, and high homicide rates. The region has become a significant source of migration to the United States, reflected in the growing number of Central American nationals apprehended at the U.S.-Mexico border (139,000 in 2013 to 227,000 in 2018). Transnational criminal organizations have also capitalized on the weak governance and judicial institutions in Central American countries to engage in numerous illegal activities, including drug trafficking to the United States.

To help address these challenges, the U.S. Government has provided assistance through multiple initiatives to Central American countries, including:

- In 2010, the U.S. government helped establish the Central America Regional Security Initiative to address growing concerns about the region's instability and violence.
- In 2014, the U.S. government introduced the U.S. Strategy for Engagement in Central America to assist the countries in the region to reduce insecurity and violence, enhance economic opportunity, and fight corruption, key drivers of illegal immigration to the

United States. In 2017, State updated the Strategy to place more emphasis on preventing illegal immigration, combatting transnational crime, and generating export and investment opportunities for U.S. businesses, while maintaining the Strategy's three original objectives.⁴

U.S. government agencies have allocated funding for countries in Central America on both a bilateral and regional basis. In this report, we use the term bilateral to refer to funding allocated by a U.S. government agency for a specific country, and regional to refer to funding allocated for region-wide programs in Central America not connected to a program in a specific country. Multiple U.S. government agencies including State, USAID, USDA, and DOD implement these initiatives.

The following accounts have funded assistance activities in Central America.

State and USAID Accounts

- **Development Assistance (DA):** USAID manages the DA account which funds activities to respond to longer-term challenges to human and economic security in a range of areas, including economic growth, education, and governance. Funds appropriated to the DA account have generally been made available for obligation for 2 years.
- **Economic Support Fund (ESF):** State and USAID share responsibility for managing the ESF account, which funds activities that assist foreign countries in meeting their political, economic, and security needs. ESF activities seek to increase the role of the private sector in the economy, develop effective legal systems, build transparent and accountable governance, and empower citizens. Funds appropriated to the ESF account have generally been made available for obligation for 2 years.
- **Food for Peace Title II:** Food for Peace Title II funding provides emergency relief and development in Central America through the direct donation of U.S. agricultural commodities and funding for the associated costs necessary to program those commodities. Food for Peace Title II funds are appropriated through annual Agriculture, Rural Development, Food and Drug Administrations, and Related Agency appropriations acts and managed by USAID. Funds appropriated for this purpose have generally been made available for obligation until expended.
- **Foreign Military Financing (FMF):** State manages the FMF account, which provides grants and loans to foreign governments and international organizations to acquire U.S. defense equipment, services, and training. DOD is the primary implementer of this funding. Pursuant to provisions generally included in annual appropriations acts, FMF funds are deemed to be obligated upon apportionment.
- **Global Health Program (GHP):** The GHP accounts contribute to global efforts to improve the quality of and access to maternal and child health services and reduce chronic malnutrition. State and USAID each have a GHP. USAID manages its own Global Health Program (GHP-USAID) and both State and USAID manage the GHP-

⁴In 2017, following direction contained in the Consolidated Appropriations Act, 2017, State promulgated the Report to Update the U.S. Strategy for Central America that maintained the three objectives of the Strategy. State refers to the updated Strategy as the "U.S. Strategy for Central America."

State funds. Funds for this account made available for global health activities have generally been made available for obligation for 2 years, while additional funds for this account made available for the prevention, treatment, and control of, and research on, HIV/AIDS have generally been made available for obligation for 5 years.

- **International Military Education and Training (IMET):** The IMET account provides grants for foreign military and civilian personnel to attend military education and training provided by the United States Government either at U.S. military schools or by trainers in country. IMET funds are generally appropriated to the President. State prioritizes assistance and develops policy guidance, while DOD has the primary responsibility for implementing IMET activities. Funds appropriated to the IMET account have generally been made available for obligation for 2 years.
- **International Narcotics Control and Law Enforcement (INCLE):** State manages the INCLE account. In general, the INCLE account assists foreign countries and international organizations to develop and implement policies and programs that maintain the rule of law and strengthen institutional law enforcement and judicial capabilities, including combating drug trafficking and transnational crime. Funds appropriated to the INCLE account have generally been made available for obligation for 2 years.
- **Non-proliferation, Anti-terrorism, Demining, and Related Programs (NADR):** State manages the NADR accounts, which fund certain organizations supporting nonproliferation and provide assistance to foreign countries for nonproliferation, humanitarian demining, small arms and light weapons threat reduction, anti-terrorism, export control assistance, and other related activities. Funds appropriated to the NADR accounts have generally been made available for obligation for 2 years with the exception of NADR funds made available for the Nonproliferation and Disarmament Fund, which have generally been made available for obligation until expended.

USDA Accounts

- **Commodity Credit Corporation Fund (CCC):** CCC funds are used to implement specific programs established by Congress as well as to carry out activities under the authorities of the CCC Charter Act. Among other programs, CCC funds foreign market development and other international activities of the Department of Agriculture under several statutes including the Agricultural Trade Act of 1978. Funds appropriated for this purpose have generally been made available for obligation for 1 year.
- **Foreign Agricultural Service Salaries and Expenses (FAS):** This account is funded with the general appropriations for the Foreign Agricultural Service. Funds appropriated to the FAS account have been made available for obligation for 1-2 years, with the exception of certain funds allocated to fellowship programs, and those used for the purpose of offsetting fluctuations in international currency exchange rates, which have generally been made available for obligation until expended.
- **McGovern-Dole International Food for Education and Child Nutrition Program (McGovern-Dole):** McGovern-Dole funds school meals and nutrition programs, for women, infants, and children in countries with high food insecurity in Africa, Asia, Eurasia, and Central and South America. Funds appropriated to the McGovern-Dole account have generally been made available for obligation until expended.

DOD Accounts

- **Counternarcotics (CN):** CN refers to the Drug Interdiction and Counter-drug Activities appropriation that funds Department of Defense (DOD) programs to identify, interdict, disrupt, and dismantle those transnational criminal networks that pose the greatest threats to U.S. national security. Funds appropriated to the CN account have generally been made available for obligation for 1 year.
- **Operation and Maintenance (O&M):** The O&M account funds DOD's day-to-day operations ranging from health care to equipment maintenance. DOD's budget consists of appropriations for the following purposes: compensating military personnel; developing and purchasing weapons; building bases, facilities, and housing; and supporting everyday operations. Funds appropriated to the O&M account have generally been made available for obligation for 1 year.
- **Overseas Humanitarian, Disaster, and Civic Aid (OHDACA):** The OHDACA appropriation funds activities that build partner nation capacity to provide essential humanitarian services, improve DOD access to areas not otherwise available to U.S. Forces, and build collaborative relationships with the partner nation's civil society. Funds appropriated to the OHDACA account have generally been made available for obligation for 2 years.
- **Section 333:** Section 333 refers to those programs authorized under 10 USC § 333. Section 333 allows the Department of Defense to provide equipment, services, and training to the national security forces of one or more foreign countries for the purpose of building capacity to do one or more of the following operations: counterterrorism, counter-weapons of mass destruction, counter-illicit drug trafficking, counter-transnational organized crime, maritime and border security, military intelligence, or activities contributing to international coalition operations. Section 333 programs are funded from DOD's O&M defense-wide account, which have generally been made available for obligation for 1 year.

We use the following terms in this report to describe the funding for assistance to Central America.⁵ **Budget authority** is the authority provided by law to incur financial obligations that will result in outlays. The specific forms of budget authority are appropriations, borrowing authority, contract authority, and spending authority from offsetting collections. An **apportionment** is the action by which the Office of Management and Budget distributes amounts available for obligation by specific periods, activities, projects, objects or a combination thereof.

- An **allocation** is a further subdivision of an apportionment that is a delegation of authority to agency officials, which allows them to incur obligations within the scope and terms of the delegation. Agencies generally have the authority to change allocation amounts so long as they conform to relevant appropriation law and OMB apportionments.
- An **obligation** is a definite commitment that creates a legal liability of the government for the payment of goods and services ordered or received.

⁵GAO, *A Glossary of Terms Used in the Federal Budget Process*, [GAO-05-734SP](#) (Washington, D.C.: September 2005) fulfills part of GAO's responsibility under 31 U.S.C. § 1112 to publish standard terms, definitions, and classifications for the government's fiscal, budget, and program information.

- A **disbursement** is an amount paid by federal agencies to liquidate an obligation
- **Unobligated balance** is the portion of obligational authority that has not yet been obligated. Some unobligated balances described in this report may no longer be available for new obligations depending on the funds' period of availability for new obligation and the year in which they were appropriated.⁶
- **Unliquidated obligations** are the amount of obligations already incurred for which payment has not yet been made. Once the funds' period of availability for new obligations expires, agencies generally have 5 years to liquidate an obligation.
- The **unexpended balance** is the sum of the unliquidated obligations and the unobligated balance.

Key U.S. Agencies Allocated about \$3.7 Billion in Assistance for Central America from Fiscal Years 2013 through 2018, of Which about \$1.7 Billion Remained Unexpended

Summary of U.S. Assistance to Central America

Most of the Unexpended Balance Was the Result of Unliquidated Obligations for Fiscal Year 2017 and Unobligated Balances for Fiscal Year 2018

Key U.S. government agencies, consisting of State, USAID, USDA, and DOD, allocated about \$3.7 billion in assistance for Central America from fiscal years 2013 through 2018.⁷ Of the allocated amount, about \$1.7 billion remained unexpended as unobligated balances and unliquidated obligations. Most of these unexpended funds (92 percent) were allocated during the most recent years, from fiscal year 2016 through fiscal year 2018. More specifically:

- Approximately 35 percent of the unexpended balance consisted of unobligated funds, most of which were allocated in fiscal year 2018.
- Approximately 65 percent of the unexpended balance consisted of unliquidated obligations, most of which are associated with fiscal year 2017 funds.

Agency officials stated that these unexpended balances exist because the agency had not had sufficient time to expend them. Table 1 provides information on U.S. government funding for assistance to Central America for fiscal years 2013 through 2018.

⁶Unobligated balances that are no longer available for new obligations are available for an additional 5 fiscal years to cover legitimate obligation adjustments or for obligations properly incurred during the period of availability that the agency failed to record.

⁷The Budget data included are from the four key agencies that reported the largest number of projects and funding—State, USAID, DOD, and USDA—between fiscal years 2013 and 2018. For more information about specific programs funded, see GAO, *U.S. Assistance To Central America: Department of State Should Establish a Comprehensive Plan to Assess Progress toward Prosperity, Governance, and Security*, [GAO-19-590](#) (Washington D.C.: Sep 26, 2019).

Table 1: U.S. Funds Allocated, Obligated, and Disbursed to Support Assistance in Central America, for Fiscal Years (FY) 2013-2018

Dollars in millions

U.S. Funds	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	Total ^a
Allocations	441.3	399.9	624.0	813.4	718.3	685.6	3,682.5
Total Obligations	436.5	397.5	619.1	806.5	710.8	121.8	3,092.3
Disbursements	427.8	376.4	524.3	495.5	153.7	32.4	2,010.2
Unobligated Balance ^b	4.8	2.4	4.9	6.9	7.4	563.8	590.2
Unliquidated Obligations ^c	8.7	21.1	94.8	310.9	557.1	89.4	1,082.1
Unexpended Balance	13.5	23.5	99.7	317.8	564.5	653.2	1,672.3

Source: GAO Analysis of Department of State (State), U.S. Agency for International Development (USAID), Department of Agriculture (USDA), and Department of Defense (DOD) data. | GAO-20-163R

Notes: Data are as of March 31, 2019. Amounts have been rounded to nearest \$100 thousand and therefore may not sum to totals.

^aThe total incorporates DOD Operations and Maintenance (O&M) funding. In addition to the O&M funding incorporated above, DOD provided data on obligations for Overseas Humanitarian, Disaster, and Civic Aid, Counternarcotics, and Section 333 funding that amounted to about \$364 million over this period. The total does not include Foreign Military Financing (FMF) funding which is budgeted and tracked differently than other accounts described in this report. FMF funding data is presented separately in enclosure VI.

^bSome unobligated balances described may no longer be available for new obligations depending on the funds' period of availability for new obligation and the year in which they were appropriated. Unobligated balances that are no longer available for new obligations are available for an additional 5 fiscal years to cover legitimate obligation adjustments or for obligations properly incurred during the period of availability that the agency failed to record.

^cOnce the funds' period of availability for new obligations expires, agencies generally have 5 fiscal years to liquidate an obligation.

State and USAID Allocated the Largest Amount of Funds

State and USAID allocated the largest amount of funds reported to us, about 86 percent of the funds allocated for Central America during this time, while USDA allocated about 11 percent, and DOD allocated about 3 percent. Table 2 provides information on funding by agency.

Table 2: U.S. Funds Allocated, Obligated, and Disbursed to Support Assistance in Central America, by Agency, for Fiscal Years 2013-2018

Dollars in millions

Agency	Allocations	Total Obligations	Disbursements	Unobligated Balance ^a	Unliquidated Obligations ^b	Unexpended Balance
State and USAID ^c	3,180.5	2,590.3	1,670.2	590.2	920.1	1,510.3
USDA	407.9	407.9	248.8	0.0	159.1	159.1
DOD ^d	94.1	94.1	91.2	0.0	2.9	2.9
Total^e	3,682.5	3,092.3	2,010.2	590.2	1,082.1	1,672.3

Source: GAO Analysis of Department of State (State), U.S. Agency for International Development (USAID), Department of Agriculture (USDA), and Department of Defense (DOD) data. | GAO-20-163R

Notes: Data are as of March 31, 2019. Amounts have been rounded to the nearest \$100 thousand and therefore may not sum to totals.

^aSome unobligated balances described may no longer be available for new obligations depending on the funds' period of availability for new obligation and the year in which they were appropriated. Unobligated balances that are no longer available for new obligations are available for an additional 5 fiscal years to cover legitimate obligation adjustments or for obligations properly incurred during the period of availability that the agency failed to record.

^bOnce the funds' period of availability for new obligations expires, agencies generally have 5 fiscal years to liquidate an obligation.

^cState and USAID provided funding data on a combined basis.

^dThe DOD amount presented above consists of Operations and Maintenance (O&M) funding. In addition to the O&M funding incorporated above, DOD provided data on obligations for Overseas Humanitarian, Disaster, and Civic Aid (OHDACA), Counternarcotics, and Section 333 funding that amounted to about \$364 million over this period.

^eThe total does not include Foreign Military Financing (FMF) funding which is budgeted and tracked differently than other accounts described in this report. FMF funding data is presented separately in enclosure VI.

Key U.S. Agencies Allocated the Largest Amount of Funds for Regional Programs and for Guatemala, Honduras, and El Salvador

Key U.S. agencies allocated about \$1.9 billion in regional funding for assistance for Central America. In addition, these agencies allocated about \$846 million for Guatemala, about \$512 million for Honduras, and about \$312 million for El Salvador on a bilateral basis from fiscal years 2013 through 2018. Table 3 provides information on the U.S. funding for Central America by bilateral or regional allocation.

Table 3: U.S. Funds Allocated, Obligated, and Disbursed to Support Assistance in Central America, by Country, for Fiscal Years 2013-2018

Dollars in millions

Country	Allocations	Total Obligations	Disbursements	Unobligated Balance ^a	Unliquidated Obligations ^b	Unexpended Balance
Bilateral Assistance	1,879.5	1,611.9	1,166.3	267.7	445.5	713.2
Belize ^c	8.9	9.1	8.9	(0.2)	0.2	0.0
Costa Rica	7.7	7.7	7.5	0.0	0.2	0.1

Country	Allocations	Total Obligations	Disbursements	Unobligated Balance ^a	Unliquidated Obligations ^b	Unexpended Balance
El Salvador	312.6	254.2	191.6	58.4	62.6	121.0
Guatemala	846.6	727.4	480.0	119.2	247.5	366.6
Honduras	512.7	434.0	322.9	78.6	111.2	189.8
Nicaragua	168.3	157.8	135.0	10.5	22.7	33.2
Panama	22.9	21.7	20.4	1.2	1.2	2.5
Regional Assistance ^d	1,803.0	1,480.4	843.9	322.5	636.6	959.1
Total^e	3,682.5	3,092.3	2,010.2	590.2	1,082.1	1,672.3

Source: GAO Analysis of Department of State (State), U.S. Agency for International Development (USAID), Department of Agriculture (USDA), and Department of Defense (DOD) data. | GAO-20-163R

Notes: Data are as of March 31, 2019. Amounts have been rounded to nearest \$100 thousand and therefore may not sum to totals.
^aSome unobligated balances described may no longer be available for new obligations depending on the funds' period of availability for new obligation and the year in which they were appropriated. Unobligated balances that are no longer available for new obligations are available for an additional 5 fiscal years to cover legitimate obligation adjustments or for obligations properly incurred during the period of availability that the agency failed to record.

^bOnce the funds' period of availability for new obligations expires, agencies generally have 5 fiscal years to liquidate an obligation.

^cThe negative unobligated balance figure reported for Belize is the result of amounts reported for International Military Education and Training (IMET) funding in those countries. According to State Department officials, IMET allocation numbers reflect that year's planned allocation for IMET funding in that country. However, according to these officials, circumstances can arise that prevent obligation or execution of these funds. When this occurs, the department, in coordination with the Defense Security Cooperation Agency (DSCA), reallocates or de-obligates funds, which can then be repurposed for programs in other countries resulting in those countries having greater obligations than their initial yearly allocation. Because these repurposed funds are tracked by the Defense Financing and Accounting Service at a global, rather than country-specific level, the planned allocations for each country are not adjusted to reflect repurposed funds and the unobligated balance for a country can be reported as a negative number.

^d"Regional Assistance" refers to funding for region-wide programs in Central America that is not tied to a program in a specific country. This includes funding reported for State's Bureau of Western Hemisphere Affairs regional operating unit, the USAID's Central America regional operating unit, and USAID's Latin America and the Caribbean (LAC) regional operating unit.

^eThe total incorporates DOD Operations and Maintenance (O&M) funding. In addition to the O&M funding incorporated above, DOD provided data on obligations for Overseas Humanitarian, Disaster, and Civic Aid (OHDACA), Counternarcotics, and Section 333 funding that amounted to about \$364 million over this period. The total does not include FMF funding which is budgeted and tracked differently than other accounts described in this report. FMF funding data is presented separately in enclosure VI.

See enclosure II for more information about how funding for assistance activities in the region have been allocated, obligated, and disbursed by year of appropriation.

State and USAID Allocated about \$3.2 Billion, of Which about \$1.5 Billion Remained Unexpended at the End of Fiscal Year 2018

State and USAID allocated about \$3.2 billion in funding for assistance activities in Central American countries from fiscal years 2013 through 2018. State and USAID obligated about \$2.6 billion of those allocations and disbursed about \$1.7 billion of the allocated funds for activities in Central American countries. At the end of this period, about \$1.5 billion of the \$3.2 billion in allocations remained unobligated or unliquidated. State and USAID disbursed funds to support activities in partner countries to improve law enforcement, prevent crime and violence, provide greater economic opportunities, and promote good governance.

Most of State and USAID's Unexpended Balance Was the Result of Unliquidated Obligations for Fiscal Year 2017 and Unobligated Balances for Fiscal Year 2018.

Of State and USAID's \$1.5 billion in unexpended balance accumulated from fiscal years 2013 through 2018, about \$1.4 billion or about 93 percent was allocated in the most recent years, fiscal years 2016 through 2018. Approximately 61 percent of the unexpended balance consisted of unliquidated obligations, most of which are associated with fiscal year 2017 funds. Approximately 96 percent of the total unobligated balance was the result of the unobligated balance for fiscal year 2018. Table 4 provides information on State and USAID's funding for assistance to Central America for fiscal years 2013 through 2018.

Table 4: U.S. Funds Allocated, Obligated, and Disbursed by State and USAID, Fiscal Years (FY) 2013-2018

Dollars in millions

State/USAID	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	Total ^c
Allocations	327.3	305.3	550.7	724.3	674.5	598.4	3,180.5
Total Obligations	322.5	302.9	545.8	717.4	667.1	34.6	2,590.3
Disbursements	316.5	291.4	462.5	446.1	128.7	25.0	1,670.2
Unobligated Balance ^a	4.8	2.4	4.9	6.9	7.4	563.8	590.2
Unliquidated Obligations ^b	6.0	11.5	83.2	271.4	538.4	9.6	920.1
Unexpended Balance	10.7	13.9	88.2	278.2	545.8	573.4	1,510.3

Source: GAO Analysis of Department of State (State) and U.S. Agency for International Development (USAID) data. | GAO-20-163R

Notes: Data are as of March 31, 2019. Amounts have been rounded to nearest \$100 thousand and therefore may not sum to totals.

^aSome unobligated balances described may no longer be available for new obligations depending on the funds' period of availability for new obligation and the year in which they were appropriated. Unobligated balances that are no longer available for new obligations are available for an additional 5 fiscal years to cover legitimate obligation adjustments or for obligations properly incurred during the period of availability that the agency failed to record.

^bOnce the funds' period of availability for new obligations expires, agencies generally have 5 fiscal years to liquidate an obligation.

^cThe total does not include Foreign Military Financing (FMF) funding which is budgeted and tracked differently than other accounts described in this report. FMF funding data is presented separately in enclosure VI.

State and USAID Allocated the Largest Amount of Funds from the DA, INCLE, and ESF Accounts

State and USAID allocated over \$1 billion each in DA and INCLE funds, and over \$700 million in ESF for Central America from fiscal years 2013 through 2018. DA funds support multiple development activities to advance prosperity and governance in Central America; ESF funds support multiple violence prevention and rule of law strengthening activities in Central America; and INCLE funds support multiple law enforcement and justice sector capacity building programs to strengthen Central American governments' ability to act as reliable partners to U.S. law enforcement. Table 5 presents State and USAID funds by account.

Table 5: U.S. Funds Allocated, Obligated, and Disbursed by State and USAID, by Account, Fiscal Years 2013-2018

Dollars in millions

Account	Allocations	Total Obligations	Disbursements	Unobligated Balance ^a	Unliquidated Obligations ^b	Unexpended Balance
DA	1,238.3	971.4	649.1	266.9	322.3	589.2
ESF	736.4	630.9	437.6	105.5	193.3	298.8
Food for Peace Title II ^c	58.5	54.3	54.3	4.2	0.0	4.2
GHP-USAID	88.4	75.4	66.3	13.0	9.1	22.1
INCLE	1,028.4	829.2	435.9	199.2	393.3	592.5
IMET	24.6	24.5	24.0	0.2	0.5	0.6
NADR-CTF	1.0	1.0	0.3	0.0	0.7	0.7
NADR-CWD	2.5	2.5	1.8	0.0	0.7	0.7
NADR-EXBS	2.3	1.1	0.9	1.3	0.1	1.4
Total	3,180.5	2,590.3	1,670.2	590.2	920.1	1,510.3

Legend: DA = Development Assistance account, ESF = Economic Support Fund account, GHP-USAID = USAID's Global Health Program account, INCLE = International Narcotics Control and Law Enforcement account, IMET = International Military Education and Training account, NADR = Nonproliferation, Anti-terrorism, Demining, and Related Programs account, NADR-CTF = NADR Counterterrorism Finance account, NADR-CWD = NADR Conventional Weapons Destruction account, NADR-EXBS = NADR Export Control and Related Border Security account.

Source: GAO Analysis of Department of State (State) and U.S. Agency for International Development (USAID) data. | GAO-20-163R

Notes: Data are as of March 31, 2019. Amounts have been rounded to nearest \$100 thousand and therefore may not sum to totals.

^aSome unobligated balances described may no longer be available for new obligations depending on the funds' period of availability for new obligation and the year in which they were appropriated. Unobligated balances that are no longer available for new obligations are available for an additional 5 fiscal years to cover legitimate obligation adjustments or for obligations properly incurred during the period of availability that the agency failed to record.

^bOnce the funds' period of availability for new obligations expires, agencies generally have 5 fiscal years to liquidate an obligation.

^cFood for Peace Title II resources are allocated on a contingency basis each fiscal year. Unobligated balances revert to contingency resources at the close of the fiscal year, and do not remain available to be obligated for a specific country. For example, the \$4.2 million in unobligated and unexpended balance in this table are no longer specifically allocated to Central America, but became part of general Title II carryover and were obligated as general contingency funds. Food for Peace Title II funds have generally been made available for obligation until expended.

State and USAID Allocated the Largest Amount of Funds to Regional Programs and to Guatemala, Honduras, and El Salvador

State and USAID allocated about \$1.7 billion for regional programs in Central America as well as over \$600 million for Guatemala, about \$400 million for Honduras, and nearly \$300 million for El Salvador. Table 6 provides information on State and USAID allocations by bilateral and regional operating units.

Table 6: U.S. Funds Allocated, Obligated, and Disbursed by State and USAID, by Country, Fiscal Years 2013-2018

Dollars in millions

Country	Allocations	Total Obligations	Disbursements	Unobligated Balance ^a	Unliquidated Obligations ^b	Unexpended Balance
Bilateral Assistance	1,424.6	1,157.0	826.8	267.6	330.1	597.8
Belize ^c	1.4	1.6	1.5	(0.2)	0.0	(0.2)
Costa Rica ^c	3.0	3.0	3.0	(0.1)	0.1	0.0
El Salvador	284.4	226.0	164.2	58.4	61.8	120.2
Guatemala	648.4	529.2	361.3	119.2	167.9	287.1
Honduras	415.5	336.9	242.0	78.6	94.9	173.5
Nicaragua	64.3	53.9	49.3	10.5	4.6	15.1
Panama	7.6	6.4	5.5	1.2	0.8	2.1
Regional Assistance	1,755.8	1,433.3	843.3	322.5	590.0	912.5
State WHA Regional	1,648.6	1,346.4	782.8	302.3	563.6	865.9
USAID CEN Regional	90.2	86.9	60.6	3.3	26.4	29.6
USAID LAC Regional	17.0	0.0	0.0	17.0	0.0	17.0
Total	3,180.5	2,590.3	1,670.2	590.2	920.1	1,510.3

Legend: State WHA Regional = Department of State's (State) Bureau of Western Hemisphere Affairs regional operating unit, USAID CEN Regional = U.S. Agency for International Development's (USAID) Central America Office (CEN) regional operating unit, USAID LAC Regional = USAID's Latin America and the Caribbean Office (LAC) regional operating unit.

Source: GAO Analysis of Department of State (State) and U.S. Agency for International Development (USAID) data. | GAO-20-163R

Notes: Data are as of March 31, 2019. Amounts have been rounded to nearest \$100 thousand and therefore may not sum to totals.

^aSome unobligated balances described may no longer be available for new obligations depending on the funds' period of availability for new obligation and the year in which they were appropriated. Unobligated balances that are no longer available for new obligations are available for an additional 5 fiscal years to cover legitimate obligation adjustments or for obligations properly incurred during the period of availability that the agency failed to record.

^bOnce the funds' period of availability for new obligations expires, agencies generally have 5 fiscal years to liquidate an obligation.

^cThe negative unobligated balance figures reported for Belize and Costa Rica are the result of amounts reported for International Military Education and Training (IMET) funding in those countries. According to State Department officials, IMET allocation numbers reflect that year's planned allocation for IMET funding in that country. However, according to these officials, circumstances can arise that prevent obligation or execution of these funds. When this occurs, the department, in coordination with the Defense Security Cooperation Agency (DSCA), reallocates or de-obligates funds that can then be repurposed for programs in other countries, which results in those countries having greater obligations than their initial yearly allocation. Because these repurposed funds are tracked by the Defense Financing and Accounting Service at a global, rather than country-specific level, the planned allocations for each country are not adjusted to reflect repurposed funds and the unobligated balance for a country can be reported as a negative number.

USDA Allocated about \$407 Million, of Which about \$159 Million Remained Unobligated or Unliquidated at the End of Fiscal Year 2018

USDA allocated about \$407 million in funding for assistance activities in Central American countries from fiscal years 2013 through 2018. USDA obligated almost all of these funds and disbursed about \$249 million of the funds for activities in Central America. At the end of fiscal year 2018, about \$159 million of the \$407 million in allocations remained as an unobligated balance or unliquidated obligations. USDA's funds supported activities in partner countries to provide school meals and nutritional programs for women, infants, and children; training and technical assistance to improve agricultural productivity and expand markets and trade; and development assistance and emergency relief using local commodities.

Most of USDA's Unexpended Balance Was the Result of Unliquidated Obligations Accumulated from Fiscal Years 2016 through 2018

Of the \$159 million unexpended balance for fiscal years 2013 through 2018, about \$136 million or about 85 percent were unliquidated obligations for funds allocated in fiscal years 2016 through 2018. Table 7 provides information on USDA's funding for assistance for Central America between fiscal years 2013 through 2018.

Table 7: U.S. Funds Allocated, Obligated, and Disbursed by USDA, Fiscal Years (FY) 2013-2018

Dollars in millions

USDA	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	Total
Allocations	91.2	74.2	51.7	69.6	40.3	80.7	407.9
Total Obligations	91.2	74.2	51.7	69.6	40.3	80.7	407.9
Disbursements	88.5	64.8	40.5	31.1	21.8	2.2	248.8
Unobligated Balance	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unliquidated Obligations ^a	2.8	9.4	11.2	38.6	18.5	78.6	159.1
Unexpended Balance	2.8	9.4	11.2	38.6	18.5	78.6	159.1

Source: GAO Analysis of Department of Agriculture (USDA) data. | GAO-20-163R

Notes: Data are as of March 31, 2019. Amounts have been rounded to nearest \$100 thousand and therefore may not sum to totals.

^aOnce the funds' period of availability for new obligations expires, agencies generally have 5 fiscal years to liquidate an obligation.**USDA Allocated the Largest Amount of Funds from the McGovern-Dole Account**

USDA allocated about \$212 million in McGovern-Dole funds that support food assistance, representing over 50 percent of the allocations by the department for assistance for Central America from fiscal years 2013 through 2018. Table 8 provides information on USDA funding for assistance for Central America by account.

Table 8: U.S. Funds Allocated, Obligated, and Disbursed by USDA, by Account, Fiscal Years 2013-2018

Dollars in millions

Account	Allocations	Total Obligations	Disbursements	Unobligated Balance	Unliquidated Obligations^a	Unexpended Balance
FAS	3.0	3.0	2.9	0.0	0.1	0.1
CCC	192.6	192.6	117.7	0.0	74.9	74.9
MGD	212.3	212.3	128.2	0.0	84.1	84.1
Total	407.9	407.9	248.8	0.0	159.1	159.1

Legend: FAS = Foreign Agricultural Service Salaries and Expenses account, CCC = Credit Commodity Corporation Fund account, MGD = McGovern-Dole account.

Source: GAO Analysis of Department of Agriculture (USDA) data. | GAO-20-163R

Notes: Data are as of March 31, 2019. Amounts have been rounded to nearest \$100 thousand and therefore may not sum to totals.

^aOnce the funds' period of availability for new obligations expires, agencies generally have 5 fiscal years to liquidate an obligation.

USDA Allocated the Largest Amount of Funds for Guatemala, Nicaragua, and Honduras

Three countries, Guatemala, Nicaragua, and Honduras, received about 83 percent of the USDA's allocation for countries in Central America. Table 9 provides information for USDA's bilateral and regional funding of assistance for Central America.

Table 9: U.S. Funds Allocated, Obligated, and Disbursed by USDA, by Country, Fiscal Years 2013-2018

Dollars in millions

Country	Allocations	Total Obligations	Disbursements	Unobligated Balance	Unliquidated Obligations ^b	Unexpended Balance
Bilateral Assistance	360.8	360.8	248.3	0.0	112.5	112.5
Belize	0.0	0.0	0.0	0.0	0.0	0.0
Costa Rica	1.5	1.4	1.4	0.0	0.0	0.0
El Salvador	17.7	17.7	17.3	0.0	0.4	0.4
Guatemala	173.3	173.3	94.9	0.0	78.4	78.4
Honduras	70.4	70.4	54.8	0.0	15.6	15.6
Nicaragua	97.6	97.6	79.6	0.0	18.1	18.1
Panama	0.4	0.4	0.3	0.0	0.0	0.0
Regional Assistance ^a	47.2	47.2	0.6	0.0	46.6	46.6
Total	407.9	407.9	248.8	0.0	159.1	159.1

Source: GAO Analysis of Department of Agriculture (USDA) data. | GAO-20-163R

Notes: Data are as of March 31, 2019. Amounts have been rounded to nearest \$100 thousand and therefore may not sum to totals.

^a"Regional Assistance" refers to funding for region-wide programs in Central America that is not tied to a program in a specific country.

^bOnce the funds' period of availability for new obligations expires, agencies generally have 5 fiscal years to liquidate an obligation.

DOD Allocated about \$94 Million in Operations and Maintenance Funds between Fiscal Years 2013 and 2018, of Which about \$3 Million Remained as Unliquidated Obligations at the End of Fiscal Year 2018

DOD Reported Having No Unobligated Balances and Less than \$3 Million in Unliquidated Obligations from its Operations and Maintenance Account as of Fiscal Year 2018

DOD allocated about \$94 million in O&M funding for assistance activities in Central American countries from fiscal years 2013 through 2018. DOD obligated all \$94 million in allocated O&M funds and disbursed about \$91 million of these for activities in Central American countries. At the end of 2018, about \$3 million of the \$94 million, or a little over 3 percent of the allocated O&M funds were unliquidated obligations. Table 10 provides information on DOD's O&M funding.

Table 10: Operations and Maintenance Funds Allocated, Obligated, and Disbursed by DOD, Fiscal Years (FY) 2013-2018

Dollars in millions

DOD	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	Total ^a
Allocations	22.8	20.4	21.6	19.4	3.4	6.5	94.1
Total Obligations	22.8	20.4	21.6	19.4	3.4	6.5	94.1
Disbursements	22.8	20.3	21.2	18.4	3.3	5.3	91.2
Unobligated Balance	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unliquidated Obligations	0.0	0.1	0.4	1.0	0.2	1.3	2.9
Unexpended Balance	0.0	0.1	0.4	1.0	0.2	1.3	2.9

Source: GAO Analysis of Department of Defense (DOD) data. | GAO-20-163R

Notes: Data are as of March 31, 2019. Amounts have been rounded to nearest \$100 thousand and therefore may not sum to totals.

^aIn addition to the O&M funding incorporated above, DOD provided data on obligations for Overseas Humanitarian, Disaster, and Civic Aid (OHDACA), Counternarcotics, and Section 333 funding that amounted to about \$364 million over this period.

DOD Allocated the Largest Amount of its Operations and Maintenance Funds for Honduras, Guatemala, and Panama

DOD allocated about \$27 million for Honduras, about \$25 million for Guatemala, and close to \$15 million for Panama accounting for about two-thirds of the allocations made from O&M funds to Central American countries in this period. Table 11 provides information on DOD O&M funding by country.

Table 11: Operations and Maintenance Funds Allocated, Obligated, and Disbursed by DOD, by Country, Fiscal Years 2013-2018

Dollars in millions

Country	Allocations	Total Obligations	Disbursements	Unobligated Balance	Unliquidated Obligations	Unexpended Balance
Belize	7.5	7.5	7.4	0.0	0.1	0.1
Costa Rica	3.2	3.2	3.1	0.0	0.1	0.1
El Salvador	10.5	10.5	10.1	0.0	0.4	0.4
Guatemala	24.9	24.9	23.8	0.0	1.1	1.1
Honduras	26.7	26.7	26.0	0.0	0.7	0.7
Nicaragua	6.3	6.3	6.2	0.0	0.1	0.1

Country	Allocations	Total Obligations	Disbursements	Unobligated Balance	Unliquidated Obligations	Unexpended Balance
Panama	14.9	14.9	14.6	0.0	0.4	0.4
Total^a	94.1	94.1	91.2	0.0	2.9	2.9

Source: GAO Analysis of Department of Defense (DOD) data. | GAO-20-163R

Notes: Data are as of March 31, 2019. Amounts have been rounded to nearest \$100 thousand and therefore may not sum to totals.

^aIn addition to the O&M funding incorporated above, DOD provided data on obligations for Overseas Humanitarian, Disaster, and Civic Aid, Counternarcotics, and Section 333 funding that amounted to about \$364 million over this period. Section 333 funds are derived from funds appropriated to the Department of Defense for operations and maintenance, Defense wide.

DOD Obligated about \$364 Million in CN, OHDACA, and Section 333 Funds

DOD obligated about \$364 million in CN, OHDACA, and Section 333 funds in support of activities in Central America, but did not provide the corresponding data on allocations, disbursements, and unexpended balances for these funds. DOD obligated the largest amount, about \$239 million, in counternarcotics funding. Table 12 provides information on these DOD obligations.

Table 12: DOD Funds Obligated by Fiscal Years (FY) 2013-2018

Dollars in millions

Account	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Total
CN	25.5	30.7	65.6	61.4	55.6	0.0	238.7
OHDACA	9.6	12.0	8.5	14.7	7.9	7.4	60.1
Section 333 ^a	0.0	0.0	0.0	0.0	0.0	64.7	64.7
Total	35.2	42.7	74.1	76.0	63.5	72.1	363.6

Legend: CN = Counternarcotics funding, OHDACA = Overseas Humanitarian, Disaster, and Civic Aid, Section 333 = Funding for Building Partner Capacity

Source: GAO Analysis of Department of Defense (DOD) data. | GAO-20-163R

Notes: Data are as of March 31, 2019. Amounts have been rounded to nearest \$100 thousand and therefore may not sum to totals.

^aSection 333 funding was authorized in the fiscal year 2017 National Defense Authorization Act.

Agency Comments

We provided a draft of this report to USAID, State, USDA, and DOD for review and comment.

USAID provided written comments, which we have reprinted in appendix VII. In its comments, USAID noted that, since March 31, 2019, the Administration reprogrammed approximately \$300 million in USAID's fiscal year 2018 funding away from El Salvador, Guatemala, and Honduras. USAID also noted that approximately \$50 million in fiscal year 2017 funds remain conditioned until the governments of the three countries take further concrete actions to reduce the number of illicit migrants who are coming to the Southern border of the United States. As we noted earlier, the data in this report does not reflect any reprogramming decisions made after March 30, 2019.

USAID, State, USDA, and DOD provided technical comments, which we incorporated into the report as appropriate.

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We are sending copies of this report to the appropriate congressional committees, the Secretaries of State, Agriculture and Defense, as well as the Administrator for the U.S. Agency for International Development and other interested parties. In addition, the report is available at no charge on the GAO website at <http://www.gao.gov>.

If you or your staff have any questions about this report, please contact me at (202) 512-2964 or gurkinc@gao.gov. Contact points for our Office of Congressional Relations and Public Affairs may be found on the last page of this report. GAO staff who made major contributions to this report include Miriam Carroll Fenton (Assistant Director), Claude Adrien, Bailey Wong, Aldo Salerno, Martin de Alteriis, Mark Dowling, and Neil Doherty.

Sincerely yours,



Chelsa Gurkin

Director, International Affairs & Trade

Enclosures – 7

List of Requesters

The Honorable Eliot L. Engel

Chairman

Committee on Foreign Affairs

House of Representatives

The Honorable Rob Portman

Chairman

The Honorable Tom Carper

Ranking Member

Permanent Subcommittee on Investigations

Committee on Homeland Security and Governmental Affairs

United States Senate

The Honorable Albio Sires

Chairman

Subcommittee on the Western Hemisphere

Committee on Foreign Affairs

House of Representatives

The Honorable Bill Cassidy, M.D.

United States Senate

The Honorable Paul Cook

House of Representatives

Enclosure I:

Objectives, Scope, and Methodology

This report provides information on U.S. agencies' funding for assistance activities in the Central American countries of Belize, Costa Rica, El Salvador, Guatemala, Honduras, Nicaragua, and Panama.

To provide information on U.S. funding for assistance activities in Central America, we collected and reviewed data and documents from the Departments of State (State), Agriculture (USDA), Defense (DOD) and the U.S. Agency for International Development (USAID), including data on allocations, obligations, and disbursements of funds from fiscal years 2013 through 2018. We selected these agencies because they disbursed the largest amounts of funding in Central America between fiscal years 2013 and 2018 as reported in the Foreign Aid Explorer (FAE) database.¹

We interviewed relevant officials from these agencies about these documents and data, including the reliability of the data. We reviewed the data and consulted with agency officials on the accuracy and completeness of the information. When we found discrepancies in some of the tabulated values in the data extracts originally provided, we worked with agency officials to correct the discrepancies.

State and USAID provided funding data on a combined basis. According to agency officials, commensurate with other significant regional foreign assistance initiatives in the Western Hemisphere, the Central America Regional Security Initiative (CARSI) and U.S. Strategy for Central America (Strategy) activities managed by State and USAID are designed and frequently appropriated to complement one another. State and USAID combine funding data both because of the appropriations underpinning the Strategy and because this presentation provides a holistic picture of State and USAID's efforts in the region. We present data for DOD's Operations and Maintenance (O&M) funding provided by U.S. Southern Command (SOUTHCOM) in the body of the report. We present additional data for obligations executed by SOUTHCOM in enclosure V.

For Overseas Humanitarian, Disaster, and Civic Aid (OHDACA), Counternarcotics (CN), and Section 333 funding, DOD was only able to provide data on obligations within the timeframe of this engagement, rather than the allocations, obligations (balance), and disbursement data GAO requested. Officials cited two reasons for this: 1) the military services use different information systems and maintain their budget data in unique ways, which would require additional time to ensure the data are consistent; and 2) components within DOD execute some contracts that include assistance funding for both Central American countries and non-Central American countries, making extraction of the relevant data difficult and time-consuming. Finally, where possible, we compared the data against other information such as the FAE database. We determined that the data we used were sufficiently reliable for the purposes of describing the allocations, obligations, and disbursements of U.S. funding to our selected agencies supporting programs in Central America from fiscal year 2013 through fiscal year 2018.

¹We conducted our last comprehensive review of U.S. assistance to Central America in fiscal year 2013. See GAO, *Central America: U.S. Agencies Considered Various Factors in Funding Security Activities, but Need to Assess Progress in Achieving Interagency Objectives*, [GAO-13-771](#) (Washington, D.C.: Sep 25, 2013).

In enclosure II, we provide a breakdown of the U.S. assistance funding by recipient country. In enclosure III, we provide a breakdown, by year of appropriation, of Food for Peace Title II, Global Health Program (GHP), International Military Education and Training (IMET), International Narcotics Control and Law Enforcement (INCLE), Economic Support Fund (ESF), Development Assistance (DA), and Non-proliferation, Anti-terrorism, Demining, and Related Programs (NADR) funding that State and USAID have allocated for each country. In enclosure IV we provide a breakdown, by year of appropriation, of the funding managed by USDA. In enclosure V, we provide a breakdown, by year of appropriation, of the funding managed by DOD. In enclosure VI, we provide information on the State-managed Foreign Military Financing (FMF) funds. Because FMF funds are budgeted and tracked in a different way than other accounts described in this report, we provide in enclosure VI a separate breakdown, by year of appropriation, of FMF funding allocated for each country. FMF funds are not included in the breakdown of U.S. assistance funding by recipient country contained in enclosure II.

We conducted this performance audit from January 2019 to February 2020 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Enclosure II:

Funding Information by Country

The Department of State (State), the U.S. Agency for International Development (USAID), the Department of Agriculture (USDA), and the Department of Defense (DOD) collectively allocated the largest amounts of U.S. assistance funds for Guatemala, Honduras, and El Salvador from fiscal years 2013 through 2018. Table 13 provides a breakdown of allocated, obligated, and disbursed funds for assistance activities by country.

Table 13: Total U.S. Funds Allocated, Obligated, and Disbursed to Support Assistance Activities in Central America, by Country, Fiscal Years (FY) 2013-2018

Dollars in millions

Country	Allocations	Total Obligations	Disbursements	Unobligated Balance ^a	Unliquidated Obligations ^b	Unexpended Balance
Belize ^c	8.9	9.1	8.9	(0.2)	0.2	0.0
Costa Rica	7.7	7.7	7.5	0.0	0.2	0.1
El Salvador	311.9	253.5	191.1	58.4	62.4	120.8
Guatemala	845.9	726.8	479.6	119.2	247.2	366.3
Honduras	512.0	433.4	322.5	78.6	110.9	189.6
Nicaragua	168.3	157.8	135.0	10.5	22.7	33.2
Panama	22.9	21.7	20.4	1.2	1.2	2.5
Regional	1,803.0	1,480.4	843.9	322.5	636.6	959.1
Total	3,680.5	3,090.3	2,008.9	590.2	1,081.4	1,671.6

Source: GAO Analysis of Department of State (State), U.S. Agency for International Development (USAID), Department of Agriculture (USDA), and Department of Defense (DOD) data. | GAO-20-163R

Notes: Data are as of March 31, 2019. Amounts have been rounded to nearest \$100 thousand and therefore may not sum to totals.

^aSome unobligated balances described may no longer be available for new obligations depending on the funds' period of availability for new obligation and the year in which they were appropriated. Unobligated balances that are no longer available for new obligations are available for an additional 5 fiscal years to cover legitimate obligation adjustments or for obligations properly incurred during the period of availability that the agency failed to record.

^bOnce the funds' period of availability for new obligations expires, agencies generally have 5 fiscal years to liquidate an obligation.

^cThe negative unobligated balance figures reported for Belize is the result of amounts reported for International Military Education and Training (IMET) funding in those countries. According to State Department officials, IMET allocation numbers reflect that year's planned allocation for IMET funding in that country. However, according to these officials, circumstances can arise that prevent obligation or execution of these funds. When this occurs, the department, in coordination with the Defense Security Cooperation Agency (DSCA), reallocates or de-obligates funds that can then be repurposed for programs in other countries, which results in those countries having greater obligations than their initial yearly allocation. Because these repurposed funds are tracked by the Defense Financing and Accounting Service at a global, rather than country-specific level, the planned allocations for each country are not adjusted to reflect repurposed funds and the unobligated balance for a country can be reported as a negative number.

Tables 14 to 21 provide the breakdown of allocated, obligated, and disbursed funds for assistance activities by country and funding account.

Table 14: Funding Allocations for Activities in Belize, by Appropriation Year, Fiscal Years (FY) 2013-2018

Dollars in millions

	FY 2013	FY2014	FY2015	FY2016	FY2017	FY2018	Total
Allocations	2.0	3.8	0.8	0.8	0.8	0.7	8.9
IMET ^a	0.2	0.2	0.3	0.3	0.3	0.3	1.4
O&M	1.8	3.6	0.6	0.5	0.6	0.4	7.5
Total Obligations	2.0	3.9	0.8	0.8	0.8	0.7	9.1
IMET ^a	0.2	0.3	0.3	0.3	0.3	0.3	1.6
O&M	1.8	3.6	0.6	0.5	0.6	0.4	7.5
Disbursements	2.0	3.9	0.8	0.7	0.8	0.6	8.9
IMET ^a	0.2	0.3	0.3	0.2	0.2	0.3	1.5
O&M	1.8	3.6	0.5	0.5	0.6	0.4	7.4
Unobligated Balance	0.0	(0.2)	0.0	0.0	0.0	0.0	(0.2)
IMET ^a	0.0	(0.2)	0.0	0.0	0.0	0.0	(0.2)
O&M	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unliquidated Obligations^b	0.0	0.0	0.0	0.1	0.0	0.1	0.2
IMET ^a	0.0	0.0	0.0	0.0	0.0	0.0	0.0
O&M	0.0	0.0	0.0	0.0	0.0	0.1	0.1

Legend: FMF = Foreign Military Financing, account, IMET = International Military Education and Training account, O&M = Operations and Maintenance account.

Source: GAO Analysis of Department of Defense (DOD) and Department of State (State) data. | GAO-20-163R

Notes: Data are as of March 31, 2019. Amounts have been rounded to nearest \$100 thousand and therefore may not sum to totals.

^aAccording to State Department officials, IMET allocation numbers reflect that year's planned allocation for IMET funding in that country. However, according to these officials, circumstances can arise that prevent obligation or execution of these funds. When this occurs, the department, in coordination with the Defense Security Cooperation Agency (DSCA), reallocates or de-obligates funds that can then be repurposed for programs in other countries, which results in those countries having greater obligations than their initial yearly allocation. Because these repurposed funds are tracked by the Defense Financing and Accounting Service at a global, rather than country-specific level, the planned allocations for each country are not adjusted to reflect repurposed funds and the unobligated balance for a country can be reported as a negative number.

^bOnce the funds' period of availability for new obligations expires, agencies generally have 5 fiscal years to liquidate an obligation.

Table 15: Funding Allocations for Activities in Costa Rica, by Appropriation Year, Fiscal Years (FY) 2013-2018

Dollars in millions

	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	Total
Allocations	2.6	1.2	1.2	1.0	0.8	1.0	7.7
FAS	0.4	0.4	0.5	0.1	0.0	0.0	1.5
IMET ^a	0.3	0.4	0.4	0.4	0.7	0.7	3.0
O&M	1.9	0.4	0.3	0.5	0.1	0.2	3.2
Total Obligations	2.6	1.2	1.2	1.0	0.8	1.0	7.7
FAS	0.4	0.4	0.5	0.1	0.0	0.0	1.4
IMET ^a	0.3	0.4	0.5	0.4	0.7	0.7	3.0
O&M	1.9	0.4	0.3	0.5	0.1	0.2	3.2
Disbursements	2.6	1.2	1.2	0.9	0.8	0.9	7.5
FAS	0.4	0.4	0.5	0.1	0.0	0.0	1.4
IMET ^a	0.3	0.3	0.5	0.4	0.7	0.7	3.0
O&M	1.9	0.4	0.3	0.4	0.1	0.2	3.1
Unobligated Balance	0.0	0.0	0.0	0.0	0.0	0.0	0.0
FAS	0.0	0.0	0.0	0.0	0.0	0.0	0.0
IMET ^a	0.0	0.0	0.0	0.0	0.0	0.0	(0.1)
O&M	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unliquidated Obligations^b	0.0	0.0	0.0	0.1	0.0	0.0	0.2
FAS	0.0	0.0	0.0	0.0	0.0	0.0	0.0
IMET ^a	0.0	0.0	0.0	0.0	0.0	0.0	0.1
O&M	0.0	0.0	0.0	0.1	0.0	0.0	0.1

Legend: FAS= Foreign Agricultural Service Salaries and Expenses account, FMF = Foreign Military Financing, account, IMET = International Military Education and Training account, O&M = Operations and Maintenance account.

Source: GAO Analysis of Department of State (State), Department of Agriculture (USDA), and Department of Defense (DOD) data. | GAO-20-163R

Notes: Data are as of March 31, 2019. Amounts have been rounded to nearest \$100 thousand and therefore may not sum to totals.

^aAccording to State Department officials, IMET allocation numbers reflect that year's planned allocation for IMET funding in that country. However, according to these officials, circumstances can arise that prevent obligation or execution of these funds. When this occurs, the department, in coordination with the Defense Security Cooperation Agency (DSCA), reallocates or de-obligates

funds that can then be repurposed for programs in other countries, which results in those countries having greater obligations than their initial yearly allocation. Because these repurposed funds are tracked by the Defense Financing and Accounting Service at a global, rather than country-specific level, the planned allocations for each country are not adjusted to reflect repurposed funds and the unobligated balance for a country can be reported as a negative number.

^bOnce the funds' period of availability for new obligations expires, agencies generally have 5 fiscal years to liquidate an obligation.

Table 16: Funding Allocations for Activities in El Salvador, by Appropriation Year, Fiscal Years (FY) 2013-2018

Dollars in millions

	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	Total
Allocations	32.0	39.4	46.2	66.7	71.3	56.9	312.6
CCC	0.0	17.5	0.0	0.0	0.0	0.0	17.5
DA	21.4	19.3	25.0	65.0	70.0	55.0	255.7
ESF	3.4	0.0	19.0	0.0	0.0	0.0	22.4
FAS	0.0	0.0	0.0	0.0	0.0	0.0	0.1
IMET ^a	0.9	1.1	1.0	1.0	0.8	0.8	5.6
NADR-CWD	0.0	0.0	0.0	0.3	0.3	0.0	0.7
O&M	6.2	1.5	1.2	0.4	0.2	1.0	10.5
Total Obligations	32.1	38.8	46.2	65.3	69.9	1.9	254.2
CCC	0.0	17.5	0.0	0.0	0.0	0.0	17.5
DA	21.4	18.6	25.0	63.6	68.6	0.0	197.2
ESF	3.4	0.0	19.0	0.0	0.0	0.0	22.4
FAS	0.0	0.0	0.0	0.0	0.0	0.0	0.1
IMET ^a	1.1	1.1	1.0	1.0	0.9	0.8	5.8
NADR-CWD	0.0	0.0	0.0	0.3	0.3	0.0	0.7
O&M	6.2	1.5	1.2	0.4	0.2	1.0	10.5
Disbursements	32.1	37.8	45.6	54.1	20.1	1.5	191.6
CCC	0.0	17.1	0.0	0.0	0.0	0.0	17.1
DA	21.4	18.1	24.6	52.7	18.9	0.0	135.8
ESF	3.4	0.0	18.9	0.0	0.0	0.0	22.2
FAS	0.0	0.0	0.0	0.0	0.0	0.0	0.1
IMET ^a	1.1	1.1	0.9	1.0	0.9	0.8	5.8

	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	Total
NADR-CWD	0.0	0.0	0.0	0.3	0.1	0.0	0.5
O&M	6.2	1.5	1.2	0.4	0.2	0.7	10.1
Unobligated Balance^b	(0.1)	0.7	0.0	1.4	1.4	55.0	58.4
CCC	0.0	0.0	0.0	0.0	0.0	0.0	0.0
DA	0.0	0.7	0.0	1.4	1.4	55.0	58.6
ESF	0.0	0.0	0.0	0.0	0.0	0.0	0.0
FAS	0.0	0.0	0.0	0.0	0.0	0.0	0.0
IMET ^a	(0.1)	0.0	0.0	0.0	(0.1)	0.0	(0.2)
NADR-CWD	0.0	0.0	0.0	0.0	0.0	0.0	0.0
O&M	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unliquidated Obligations^c	0.0	1.0	0.6	10.9	49.8	0.4	62.6
CCC	0.0	0.4	0.0	0.0	0.0	0.0	0.4
DA	0.0	0.6	0.4	10.8	49.6	0.0	61.4
ESF	0.0	0.0	0.1	0.0	0.0	0.0	0.1
FAS	0.0	0.0	0.0	0.0	0.0	0.0	0.0
IMET ^a	0.0	0.0	0.1	0.0	(0.1)	0.0	0.0
NADR-CWD	0.0	0.0	0.0	0.0	0.2	0.0	0.2
O&M	0.0	0.0	0.0	0.0	0.0	0.4	0.4

Legend: CCC = Commodity Credit Corporation Fund, DA = Development Assistance account, ESF= Economic Support Fund account, FAS = Foreign Agricultural Service Salaries and Expenses account, FMF = Foreign Military Financing, account, IMET = International Military Education and Training account, O&M = Operations and Maintenance account.

Source: GAO Analysis of Department of State (State), U.S. Agency for International Development (USAID), Department of Agriculture (USDA), and Department of Defense (DOD) data. | GAO-20-163R

Notes: Data are as of March 31, 2019. Amounts have been rounded to nearest \$100 thousand and therefore may not sum to totals.

^aAccording to State Department officials, IMET allocation numbers reflect that year's planned allocation for IMET funding in that country. However, according to these officials, circumstances can arise that prevent obligation or execution of these funds. When this occurs, the department, in coordination with the Defense Security Cooperation Agency (DSCA), reallocates or de-obligates funds that can then be repurposed for programs in other countries, which results in those countries having greater obligations than their initial yearly allocation. Because these repurposed funds are tracked by the Defense Financing and Accounting Service at a global, rather than country-specific level, the planned allocations for each country are not adjusted to reflect repurposed funds and the unobligated balance for a country can be reported as a negative number.

^bSome unobligated balances described may no longer be available for new obligations depending on the funds' period of availability for new obligation and the year in which they were appropriated. Unobligated balances that are no longer available for new obligations are available for an additional 5 fiscal years to cover legitimate obligation adjustments or for obligations properly incurred during the period of availability that the agency failed to record.

*Once the funds' period of availability for new obligations expires, agencies generally have 5 fiscal years to liquidate an obligation.

Table 17: Funding Allocations for Activities in Guatemala, by Appropriation Year, Fiscal Years (FY) 2013-2018

Dollars in millions

	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	Total
Allocations	118.7	115.2	114.8	206.6	140.3	150.9	846.6
CCC	0.0	21.4	0.0	18.3	0.0	4.0	43.7
DA	45.9	42.8	57.4	112.0	110.0	93.0	461.0
ESF	0.0	0.0	34.0	0.0	0.0	0.0	34.0
FAS	0.0	0.0	0.1	0.1	0.2	0.0	0.5
Food for Peace Title II ^a	15.0	5.0	7.0	5.0	15.0	11.5	58.5
GHP	16.8	15.0	14.0	13.0	13.0	13.0	84.8
IMET	0.7	0.7	0.8	0.8	0.8	0.8	4.5
INCLE	4.8	0.0	0.0	0.0	0.0	0.0	4.8
MGD	28.7	22.4	0.0	51.0	0.0	27.0	129.1
NADR-CWD	0.0	0.0	0.0	0.3	0.3	0.0	0.7
O&M	6.7	7.9	1.6	6.1	1.0	1.5	24.9
Total Obligations	114.6	114.3	112.8	203.8	137.0	44.9	727.4
CCC	0.0	21.4	0.0	18.3	0.0	4.0	43.7
DA	44.9	42.3	56.4	108.7	106.7	0.0	359.0
ESF	0.0	0.0	34.0	0.0	0.0	0.0	34.0
FAS	0.0	0.0	0.1	0.1	0.2	0.0	0.5
Food for Peace Title II ^a	11.9	4.6	5.9	5.4	15.0	11.5	54.3
GHP	16.8	15.0	14.0	13.0	13.0	0.0	71.8
IMET	0.7	0.7	0.8	0.8	0.8	0.8	4.6
INCLE	4.9	0.0	0.0	0.0	0.0	0.0	4.9
MGD	28.7	22.4	0.0	51.0	0.0	27.0	129.1
NADR-CWD	0.0	0.0	0.0	0.3	0.3	0.0	0.7
O&M	6.7	7.9	1.6	6.1	1.0	1.5	24.9

	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	Total
Disbursements	112.8	104.6	95.8	118.6	33.5	14.7	480.0
CCC	0.0	14.4	0.0	7.7	0.0	0.0	22.1
DA	44.6	41.3	51.8	64.0	10.7	0.0	212.4
ESF	0.0	0.0	22.2	0.0	0.0	0.0	22.2
FAS	0.0	0.0	0.1	0.1	0.1	0.0	0.4
Food for Peace Title II ^a	11.9	4.6	5.9	5.4	15.0	11.5	54.3
GHP	16.8	14.9	13.5	11.6	5.9	0.0	62.7
IMET	0.7	0.7	0.8	0.8	0.8	0.8	4.5
INCLE	4.9	0.0	0.0	0.0	0.0	0.0	4.9
MGD	27.2	20.9	0.0	23.0	0.0	1.3	72.4
NADR-CWD	0.0	0.0	0.0	0.3	0.0	0.0	0.4
O&M	6.7	7.8	1.5	5.7	0.9	1.1	23.8
Unobligated Balance^b	4.0	0.9	2.1	2.9	3.3	106.0	119.2
CCC	0.0	0.0	0.0	0.0	0.0	0.0	0.0
DA	1.0	0.5	1.0	3.3	3.3	93.0	102.0
ESF	0.0	0.0	0.0	0.0	0.0	0.0	0.0
FAS	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Food for Peace Title II ^a	3.1	0.4	1.1	(0.4)	0.0	0.0	4.2
GHP	0.0	0.0	0.0	0.0	0.0	13.0	13.0
IMET	0.0	0.0	0.0	0.0	0.0	0.0	0.0
INCLE	0.0	0.0	0.0	0.0	0.0	0.0	0.0
MGD	0.0	0.0	0.0	0.0	0.0	0.0	0.0
NADR-CWD	0.0	0.0	0.0	0.0	0.0	0.0	0.0
O&M	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unliquidated Obligations^c	1.8	9.7	17.0	85.2	103.5	30.1	247.5

	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	Total
CCC	0.0	7.0	0.0	10.6	0.0	4.0	21.6
DA	0.3	1.0	4.6	44.7	96.0	0.0	146.6
ESF	0.0	0.0	11.8	0.0	0.0	0.0	11.8
FAS	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Food for Peace Title II ^a	0.0	0.0	0.0	0.0	0.0	0.0	0.0
GHP	0.0	0.1	0.5	1.4	7.1	0.0	9.1
IMET	0.0	0.0	0.0	0.0	0.1	0.0	0.1
INCLE	0.0	0.0	0.0	0.0	0.0	0.0	0.0
MGD	1.6	1.5	0.0	28.0	0.0	25.7	56.8
NADR-CWD	0.0	0.0	0.0	0.0	0.3	0.0	0.3
O&M	0.0	0.1	0.1	0.4	0.1	0.4	1.1

Legend: CCC = Commodity Credit Corporation Fund, DA = Development Assistance account, ESF = Economic Support Fund account, FAS = Foreign Agricultural Service Salaries and Expenses account, FMF = Foreign Military Financing account, GHP = USAID's Global Health Program account, IMET = International Military Education and Training account, INCLE = International Narcotics Control and Law Enforcement account, MGD = McGovern-Dole account, O&M = Operations and Maintenance account.

Source: GAO Analysis of Department of State (State), U.S. Agency for International Development (USAID), Department of Agriculture (USDA), and Department of Defense (DOD) data. | GAO-20-163R

Notes: Data are as of March 31, 2019. Amounts have been rounded to nearest \$100 thousand and therefore may not sum to totals.

^aAccording to USAID officials, annual allocation figures represent both planned funding for associated costs and the estimated cost of a specific volume of in-kind assistance. However, the cost to purchase and ship a given volume of in-kind assistance can exceed estimates resulting in an increase in obligations. According to these officials, because planned allocations reported here are not adjusted at a country level, obligations can exceed the planned allocations resulting in a reported negative unobligated balance.

^bSome unobligated balances described may no longer be available for new obligations depending on the funds' period of availability for new obligation and the year in which they were appropriated. Unobligated balances that are no longer available for new obligations are available for an additional 5 fiscal years to cover legitimate obligation adjustments or for obligations properly incurred during the period of availability that the agency failed to record.

^cOnce the funds' period of availability for new obligations expires, agencies generally have 5 fiscal years to liquidate an obligation.

Table 18: Funding Allocations for Activities in Honduras, by Year of Appropriation, Fiscal Years (FY) 2013-2018

Dollars in millions

	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	Total
Allocations	52.4	41.2	130.2	101.4	108.5	78.9	512.7
CCC	0.0	0.0	17.4	0.0	16.5	2.4	36.3
DA	44.4	36.7	44.3	93.0	90.0	75.0	383.4
ESF	0.0	0.0	23.0	0.0	0.0	0.0	23.0

	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	Total
FAS	0.1	0.0	0.0	0.0	0.2	0.0	0.3
GHP	3.6	0.0	0.0	0.0	0.0	0.0	3.6
IMET ^a	0.6	0.7	0.8	0.8	0.8	0.8	4.4
MGD	0.0	0.0	33.7	0.0	0.0	2.4	36.1
NADR-CWD	0.5	0.0	0.0	0.3	0.3	0.0	1.2
O&M	3.2	3.9	11.0	7.4	0.6	0.7	26.7
Total Obligations	52.4	41.2	130.3	99.6	106.6	3.9	434.0
CCC	0.0	0.0	17.4	0.0	16.5	2.4	36.3
DA	44.4	36.7	44.3	91.1	88.1	0.0	304.7
ESF	0.0	0.0	23.0	0.0	0.0	0.0	23.0
FAS	0.1	0.0	0.0	0.0	0.2	0.0	0.3
GHP	3.6	0.0	0.0	0.0	0.0	0.0	3.6
IMET ^a	0.6	0.7	0.9	0.8	0.8	0.8	4.5
MGD	0.0	0.0	33.7	0.0	0.0	0.0	33.7
NADR-CWD	0.5	0.0	0.0	0.3	0.3	0.0	1.2
O&M	3.2	3.9	11.0	7.4	0.6	0.7	26.7
Disbursements	52.4	41.0	113.2	80.2	34.5	1.6	322.9
CCC	0.0	0.0	15.9	0.0	14.4	0.2	30.4
DA	44.4	36.6	43.9	72.1	18.5	0.0	215.4
ESF	0.0	0.0	17.9	0.0	0.0	0.0	17.9
FAS	0.1	0.0	0.0	0.0	0.2	0.0	0.3
GHP	3.6	0.0	0.0	0.0	0.0	0.0	3.6
IMET ^a	0.6	0.6	0.8	0.8	0.8	0.8	4.3
MGD	0.0	0.0	24.0	0.0	0.0	0.2	24.0
NADR-CWD	0.5	0.0	0.0	0.3	0.1	0.0	0.9
O&M	3.2	3.8	10.8	7.0	0.6	0.6	26.0

	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	Total
Unobligated Balance^b	0.0	0.0	(0.1)	1.9	1.9	75.0	78.6
CCC	0.0	0.0	0.0	0.0	0.0	0.0	0.0
DA	0.0	0.0	0.0	1.9	1.9	75.0	78.7
ESF	0.0	0.0	0.0	0.0	0.0	0.0	0.0
FAS	0.0	0.0	0.0	0.0	0.0	0.0	0.0
GHP	0.0	0.0	0.0	0.0	0.0	0.0	0.0
IMET ^a	0.0	0.0	(0.1)	0.0	0.0	0.0	(0.1)
MGD	0.0	0.0	0.0	0.0	0.0	0.0	0.0
NADR-CWD	0.0	0.0	0.0	0.0	0.0	0.0	0.0
O&M	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unliquidated Obligations^c	0.0	0.2	17.1	19.4	72.1	2.3	111.2
CCC	0.0	0.0	1.5	0.0	2.2	2.2	5.9
DA	0.0	0.2	0.5	19.0	69.7	0.0	89.3
ESF	0.0	0.0	5.1	0.0	0.0	0.0	5.1
FAS	0.0	0.0	0.0	0.0	0.0	0.0	0.0
GHP	0.0	0.0	0.0	0.0	0.0	0.0	0.0
IMET ^a	0.0	0.0	0.1	0.0	0.0	0.0	0.2
MGD	0.0	0.0	9.6	0.0	0.0	0.0	9.7
NADR-CWD	0.0	0.0	0.0	0.0	0.2	0.0	0.2
O&M	0.0	0.0	0.2	0.4	0.0	0.1	0.7

Legend: CCC = Commodity Credit Corporation Fund, DA = Development Assistance account, ESF = Economic Support Fund account, FAS = Foreign Agricultural Service Salaries and Expenses account, FMF = Foreign Military Financing, account, GHP = USAID's Global Health Program account, IMET = International Military Education and Training account, MGD = McGovern-Dole account, NADR-CWD = Nonproliferation Anti-Terrorism, Demining, and Related programs Conventional Weapons Destruction sub-account, O&M = Operations and Maintenance account.

Source: GAO Analysis of Department of State (State), U.S. Agency for International Development (USAID), Department of Agriculture (USDA), and Department of Defense (DOD) data. | GAO-20-163R

Notes: Data are as of March 31, 2019. Amounts have been rounded to nearest \$100 thousand and therefore may not sum to totals.

^aAccording to State Department officials, IMET allocation numbers reflect that year's planned allocation for IMET funding in that country. However, according to these officials, circumstances can arise that prevent obligation or execution of these funds. When this occurs, the department, in coordination with the Defense Security Cooperation Agency (DSCA), reallocates or de-obligates funds that can then be repurposed for programs in other countries, which results in those countries having greater obligations than their initial yearly allocation. Because these repurposed funds are tracked by the Defense Financing and Accounting Service at a

global, rather than country-specific level, the planned allocations for each country are not adjusted to reflect repurposed funds and the unobligated balance for a country can be reported as a negative number.

^bSome unobligated balances described may no longer be available for new obligations depending on the funds' period of availability for new obligation and the year in which they were appropriated. Unobligated balances that are no longer available for new obligations are available for an additional 5 fiscal years to cover legitimate obligation adjustments or for obligations properly incurred during the period of availability that the agency failed to record.

^cOnce the funds' period of availability for new obligations expires, agencies generally have 5 fiscal years to liquidate an obligation.

Table 19: Funding Allocations for Activities in Nicaragua, Appropriation Year, Fiscal Years (FY) 2013-2018

Dollars in millions

	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	Total
Allocations	71.8	22.2	15.3	11.2	37.6	10.3	168.3
CCC	47.9	0.0	0.0	0.0	0.0	0.0	47.9
DA	8.6	8.4	3.0	10.0	9.9	10.0	49.9
ESF	0.0	0.0	9.0	0.0	4.0	0.0	13.0
FAS	0.0	0.1	0.0	0.1	0.0	0.0	0.3
IMET	0.7	0.2	0.4	0.0	0.1	0.0	1.4
MGD	13.9	12.3	0.0	0.0	23.2	0.0	49.5
O&M	0.6	1.2	2.9	1.1	0.2	0.2	6.3
Total Obligations	71.1	22.0	15.4	11.2	37.6	0.5	157.8
CCC	47.9	0.0	0.0	0.0	0.0	0.0	47.9
DA	8.6	8.4	3.0	10.0	9.9	0.2	40.2
ESF	0.0	0.0	9.0	0.0	4.0	0.0	13.0
FAS	0.0	0.1	0.0	0.1	0.0	0.0	0.3
IMET	0.0	0.0	0.5	0.0	0.1	0.0	0.7
MGD	13.9	12.3	0.0	0.0	23.2	0.0	49.5
O&M	0.6	1.2	2.9	1.1	0.2	0.2	6.3
Disbursements	69.9	21.4	15.3	11.0	17.2	0.2	135.0
CCC	47.5	0.0	0.0	0.0	0.0	0.0	47.5
DA	8.6	8.4	3.0	9.8	8.4	0.0	38.1
ESF	0.0	0.0	8.9	0.0	1.5	0.0	10.4
FAS	0.0	0.1	0.0	0.1	0.0	0.0	0.3

	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	Total
IMET	0.0	0.0	0.5	0.0	0.1	0.0	0.7
MGD	13.1	11.8	0.0	0.0	6.9	0.0	31.8
O&M	0.6	1.2	2.9	1.1	0.2	0.2	6.2
Unobligated Balance^b	0.7	0.2	(0.1)	0.0	0.0	9.8	10.5
CCC	0.0	0.0	0.0	0.0	0.0	0.0	0.0
DA	0.0	0.0	0.0	0.0	0.0	9.8	9.8
ESF	0.0	0.0	0.0	0.0	0.0	0.0	0.0
FAS	0.0	0.0	0.0	0.0	0.0	0.0	0.0
IMET ^a	0.7	0.2	(0.1)	0.0	0.0	0.0	0.7
MGD	0.0	0.0	0.0	0.0	0.0	0.0	0.0
O&M	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unliquidated Obligations^c	1.2	0.6	0.2	0.2	20.4	0.2	22.7
CCC	0.4	0.0	0.0	0.0	0.0	0.0	0.4
DA	0.0	0.0	0.0	0.2	1.6	0.2	2.0
ESF	0.0	0.0	0.1	0.0	2.5	0.0	2.6
FAS	0.0	0.0	0.0	0.0	0.0	0.0	0.0
IMET	0.0	0.0	0.0	0.0	0.0	0.0	0.0
MGD	0.8	0.5	0.0	0.0	16.3	0.0	17.7
O&M	0.0	0.0	0.0	0.0	0.0	0.0	0.1

Legend: CCC = Commodity Credit Corporation Fund, DA = Development Assistance account, ESF = Economic Support Fund account, FAS = Foreign Agricultural Service Salaries and Expenses account, IMET = International Military Education and Training account, MGD = McGovern-Dole account, O&M = Operations and Maintenance account.

Source: GAO Analysis of Department of State (State), U.S. Agency for International Development (USAID), Department of Agriculture (USDA), and Department of Defense (DOD) data. | GAO-20-163R

Notes: Data are as of March 31, 2019. Amounts have been rounded to nearest \$100 thousand and therefore may not sum to totals.

^aAccording to State Department officials, IMET allocation numbers reflect that year's planned allocation for IMET funding in that country. However, according to these officials, circumstances can arise that prevent obligation or execution of these funds. When this occurs, the department, in coordination with the Defense Security Cooperation Agency (DSCA), reallocates or de-obligates funds that can then be repurposed for programs in other countries, which results in those countries having greater obligations than their initial yearly allocation. Because these repurposed funds are tracked by the Defense Financing and Accounting Service at a global, rather than country-specific level, the planned allocations for each country are not adjusted to reflect repurposed funds and the unobligated balance for a country can be reported as a negative number.

^bSome unobligated balances described may no longer be available for new obligations depending on the funds' period of availability for new obligation and the year in which they were appropriated. Unobligated balances that are no longer available for new

obligations are available for an additional 5 fiscal years to cover legitimate obligation adjustments or for obligations properly incurred during the period of availability that the agency failed to record.

*Once the funds' period of availability for new obligations expires, agencies generally have 5 fiscal years to liquidate an obligation.

Table 20: Funding Allocations for Activities in Panama, by Appropriation Year, Fiscal Years (FY) 2013-2018

Dollars in millions

	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	Total
Allocations	3.2	2.9	6.3	4.7	2.1	3.6	22.9
FAS	0.0	0.0	0.0	0.0	0.2	0.1	0.4
IMET	0.7	0.7	0.7	0.7	0.7	0.7	4.3
NADR-CTF	0.0	0.0	1.0	0.0	0.0	0.0	1.0
NADR-EXBS	0.1	0.2	0.5	0.5	0.5	0.5	2.3
O&M	2.3	2.0	4.1	3.5	0.7	2.4	14.9
Total Obligations	3.2	2.9	6.3	4.5	1.6	3.2	21.7
FAS	0.0	0.0	0.0	0.0	0.2	0.1	0.4
IMET	0.7	0.7	0.7	0.7	0.8	0.7	4.3
NADR-CTF	0.0	0.0	1.0	0.0	0.0	0.0	1.0
NADR-EXBS	0.1	0.2	0.5	0.2	0.0	0.0	1.1
O&M	2.3	2.0	4.1	3.5	0.7	2.4	14.9
Disbursements	3.2	2.9	5.5	4.4	1.6	2.8	20.4
FAS	0.0	0.0	0.0	0.0	0.2	0.0	0.3
IMET	0.7	0.7	0.7	0.7	0.8	0.7	4.3
NADR-CTF	0.0	0.0	0.3	0.0	0.0	0.0	0.3
NADR-EXBS	0.1	0.2	0.4	0.2	0.0	0.0	0.9
O&M	2.3	2.0	4.1	3.5	0.7	2.1	14.6
Unobligated Balance^a	0.0	0.0	0.0	0.3	0.5	0.5	1.3
FAS	0.0	0.0	0.0	0.0	0.0	0.0	0.0
IMET	0.0	0.0	0.0	0.0	0.0	0.0	0.0
NADR-CTF	0.0	0.0	0.0	0.0	0.0	0.0	0.0
NADR-EXBS	0.0	0.0	0.0	0.3	0.5	0.5	1.3

	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	Total
O&M	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unliquidated Obligations^b	0.0	0.0	0.9	0.0	0.0	0.3	1.2
FAS	0.0	0.0	0.0	0.0	0.0	0.0	0.0
IMET	0.0	0.0	0.0	0.0	0.0	0.0	0.0
NADR-CTF	0.0	0.0	0.7	0.0	0.0	0.0	0.7
NADR-EXBS	0.0	0.0	0.1	0.0	0.0	0.0	0.1
O&M	0.0	0.0	0.0	0.0	0.0	0.3	0.4

Legend: FAS = Foreign Agricultural Service Salaries and Expenses account, FMF = Foreign Military Financing account, IMET = International Military Education and Training account, NADR-CTF = Nonproliferation, Anti-Terrorism, Demining, and Related Programs (NADR) Counterterrorism Finance sub-account, NADR-EXBS = NADR Export Control and Related Border Security sub-account, O&M = Operations and Maintenance account.

Source: GAO Analysis of Department of State (State), U.S. Agency for International Development (USAID), Department of Agriculture (USDA), and Department of Defense (DOD) data. | GAO-20-163R

Notes: Data are as of March 31, 2019. Amounts have been rounded to nearest \$100 thousand and therefore may not sum to totals.

^aSome unobligated balances described may no longer be available for new obligations depending on the funds' period of availability for new obligation and the year in which they were appropriated. Unobligated balances that are no longer available for new obligations are available for an additional 5 fiscal years to cover legitimate obligation adjustments or for obligations properly incurred during the period of availability that the agency failed to record.

^bOnce the funds' period of availability for new obligations expires, agencies generally have 5 fiscal years to liquidate an obligation.

Table 21: Funding Allocations for Regional Activities, by Appropriation Year, Fiscal Years (FY) 2013-2018

Dollars in millions

	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	Total
Allocations	158.6	174.0	309.2	420.9	356.9	383.4	1,803.0
CCC	0.0	0.0	0.0	0.0	0.0	47.2	47.2
DA - USAID CEN Regional	12.4	12.5	9.2	19.4	17.6	0.0	71.2
DA - USAID LAC Regional	0.0	0.0	0.0	0.0	0.0	17.0	17.0
ESF - WHA Regional - CARSI	50.6	61.5	100.0	126.5	104.2	104.2	547.1
ESF - WHA Regional - Economic Policy	0.0	0.0	11.0	7.0	10.0	0.0	28.0
ESF - WHA Regional - Interagency	0.0	0.0	0.0	50.0	0.0	0.0	50.0

	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	Total
ESF - USAID CEN Regional	0.0	0.0	19.0	0.0	0.0	0.0	19.0
INCLE - WHA Regional - CARSI	95.6	100.0	170.0	218.0	225.0	215.0	1,023.6
Total Obligations	158.5	173.2	306.0	420.5	356.4	65.9	1,480.4
CCC	0.0	0.0	0.0	0.0	0.0	47.2	47.2
DA - USAID CEN Regional	12.4	12.5	9.2	19.0	17.2	0.0	70.3
DA - USAID LAC Regional	0.0	0.0	0.0	0.0	0.0	0.0	0.0
ESF - WHA Regional - CARSI	50.5	61.5	100.0	126.5	104.2	1.3	444.0
ESF - WHA Regional - Economic Policy	0.0	0.0	11.0	7.0	10.0	0.0	28.0
ESF - WHA Regional - Interagency	0.0	0.0	0.0	50.0	0.0	0.0	50.0
ESF - USAID CEN Regional	0.0	0.0	16.6	0.0	0.0	0.0	16.6
INCLE - WHA Regional - CARSI	95.6	99.2	169.2	218.0	225.0	17.5	824.4
Disbursements	152.8	163.6	246.9	225.4	45.2	9.9	843.9
CCC	0.0	0.0	0.0	0.0	0.0	0.6	0.6
DA - USAID CEN Regional	12.4	12.5	8.3	13.0	1.1	0.0	47.4
DA - USAID LAC Regional	0.0	0.0	0.0	0.0	0.0	0.0	0.0
ESF - WHA Regional - CARSI	50.5	61.4	96.2	95.4	14.9	0.0	318.4
ESF - WHA Regional - Economic Policy	0.0	0.0	8.3	1.3	0.3	0.0	9.9
ESF - WHA Regional - Interagency	0.0	0.0	0.0	23.4	0.0	0.0	23.4

	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	Total
ESF - USAID CEN Regional	0.0	0.0	13.2	0.0	0.0	0.0	13.2
INCLE - WHA Regional - CARSI	89.9	89.7	120.9	92.2	28.9	9.4	431.0
Unobligated Balance^a	0.2	0.8	3.2	0.4	0.4	317.5	322.5
CCC	0.0	0.0	0.0	0.0	0.0	0.0	0.0
DA - USAID CEN Regional	0.0	0.0	0.0	0.4	0.4	0.0	0.9
DA - USAID LAC Regional	0.0	0.0	0.0	0.0	0.0	17.0	17.0
ESF - WHA Regional - CARSI	0.1	0.0	0.0	0.0	0.0	103.0	103.1
ESF - WHA Regional - Economic Policy	0.0	0.0	0.0	0.0	0.0	0.0	0.0
ESF - WHA Regional - Interagency	0.0	0.0	0.0	0.0	0.0	0.0	0.0
ESF - USAID CEN Regional	0.0	0.0	2.4	0.0	0.0	0.0	2.4
INCLE - WHA Regional - CARSI	0.1	0.8	0.8	0.0	0.0	197.5	199.2
Unliquidated Obligations^b	5.6	9.6	59.1	195.1	311.3	56.0	636.6
CCC	0.0	0.0	0.0	0.0	0.0	46.6	46.6
DA - USAID CEN Regional	0.0	0.0	0.9	6.0	16.1	0.0	22.9
DA - USAID LAC Regional	0.0	0.0	0.0	0.0	0.0	0.0	0.0
ESF - WHA Regional - CARSI	0.0	0.1	3.8	31.1	89.4	1.3	125.6
ESF - WHA Regional - Economic Policy	0.0	0.0	2.7	5.7	9.7	0.0	18.1
ESF - WHA Regional - Interagency	0.0	0.0	0.0	26.6	0.0	0.0	26.6

	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	Total
ESF - USAID CEN Regional	0.0	0.0	3.4	0.0	0.0	0.0	3.4
INCLE - WHA Regional - CARSI	5.6	9.5	48.3	125.8	196.1	8.1	393.3

Legend: CCC = Credit Commodity Corporation Fund, DA = Development Assistance account, ESF = Economic Support Fund, FMF = Foreign Military Financing account, INCLE = International Narcotics Control and Law Enforcement account. USAID CEN Regional = U.S. Agency for International Development's (USAID) Central America Office (CEN) regional operating unit, USAID LAC Regional = USAID's Latin America and the Caribbean Office (LAC) regional operating unit, WHA Regional = Department of State's (State) Bureau for Western Hemisphere Affairs regional operating unit, WHA Regional Interagency = Department of State's (State) Bureau for Western Hemisphere Affairs interagency funding account, CARSI = Central America Regional Security Initiative.

Source: GAO Analysis of Department of State (State), U.S. Agency for International Development (USAID), and Department of Agriculture (USDA) data. | GAO-20-163R

Notes: Data are as of March 31, 2019. Amounts have been rounded to nearest \$100 thousand and therefore may not sum to totals.

^aSome unobligated balances described may no longer be available for new obligations depending on the funds' period of availability for new obligation and the year in which they were appropriated. Unobligated balances that are no longer available for new obligations are available for an additional 5 fiscal years to cover legitimate obligation adjustments or for obligations properly incurred during the period of availability that the agency failed to record.

^bOnce the funds' period of availability for new obligations expires, agencies generally have 5 fiscal years to liquidate an obligation.

Enclosure III:

Information on State and United States Agency for International Development (USAID) Accounts

USAID manages the Development Assistance (DA) account, which funds multiple development activities in Central America. For example, DA funding has been used to increase economic growth through market-led agriculture activities, improve business development services for small and medium enterprises, enhance government transparency and accountability, strengthen the criminal justice system, and provide greater educational opportunities for vulnerable youth. Table 22 provides a breakdown of appropriations, obligations, and disbursements of DA funds by country for fiscal years 2013 through 2018.

Table 22: Development Assistance (DA) Funding for Activities in Central America, by Appropriation Year, Fiscal Years (FY) 2013-2018

Dollars in millions

	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	Total
El Salvador							
Allocations	21.4	19.3	25.0	65.0	70.0	55.0	255.7
Total Obligations	21.4	18.6	25.0	63.6	68.6	0.0	197.2
Disbursements	21.4	18.1	24.6	52.7	18.9	0.0	135.8
Unobligated Balance ^a	0.0	0.7	0.0	1.4	1.4	55.0	58.6
Unliquidated Obligations ^b	0.0	0.6	0.4	10.8	49.6	0.0	61.4
Guatemala							
Allocations	45.9	42.8	57.4	112.0	110.0	93.0	461.0
Total Obligations	44.9	42.3	56.4	108.7	106.7	0.0	359.0
Disbursements	44.6	41.3	51.8	64.0	10.7	0.0	212.4
Unobligated Balance ^a	1.0	0.5	1.0	3.3	3.3	93.0	102.0
Unliquidated Obligations ^b	0.3	1.0	4.6	44.7	96.0	0.0	146.6
Honduras							
Allocations	44.4	36.7	44.3	93.0	90.0	75.0	383.4
Total Obligations	44.4	36.7	44.3	91.1	88.1	0.0	304.7

	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	Total
Disbursements	44.4	36.6	43.9	72.1	18.5	0.0	215.4
Unobligated Balance ^a	0.0	0.0	0.0	1.9	1.9	75.0	78.7
Unliquidated Obligations ^b	0.0	0.2	0.5	19.0	69.7	0.0	89.3
Nicaragua							
Allocations	8.6	8.4	3.0	10.0	9.9	10.0	49.9
Total Obligations	8.6	8.4	3.0	10.0	9.9	0.2	40.2
Disbursements	8.6	8.4	3.0	9.8	8.4	0.0	38.1
Unobligated Balance ^a	0.0	0.0	0.0	0.0	0.0	9.8	9.8
Unliquidated Obligations ^b	0.0	0.0	0.0	0.2	1.6	0.2	2.0
USAID CEN Regional							
Allocations	12.4	12.5	9.2	19.4	17.6	0.0	71.2
Total Obligations	12.4	12.5	9.2	19.0	17.2	0.0	70.3
Disbursements	12.4	12.5	8.3	13.0	1.1	0.0	47.4
Unobligated Balance ^a	0.0	0.0	0.0	0.4	0.4	0.0	0.9
Unliquidated Balance ^b	0.0	0.0	0.9	6.0	16.1	0.0	22.9
USAID LAC Regional							
Allocations	0.0	0.0	0.0	0.0	0.0	17.0	17.0
Total Obligations	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Disbursements	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unobligated Balance ^a	0.0	0.0	0.0	0.0	0.0	17.0	17.0
Unliquidated Obligations ^b	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Legend: USAID CEN Regional = U.S. Agency for International Development's (USAID) Central America Office (CEN) regional operating unit, USAID LAC Regional = USAID's Latin America and the Caribbean Office (LAC) regional operating unit.

Source: GAO Analysis of Department of State (State) and U.S. Agency for International Development (USAID) data. | GAO-20-163R

Notes: Data are as of March 31, 2019. Amounts have been rounded to nearest \$100 thousand and therefore may not sum to totals.
^aSome unobligated balances described may no longer be available for new obligations depending on the funds' period of availability for new obligation and the year in which they were appropriated. Unobligated balances that are no longer available for new obligations are available for an additional 5 fiscal years to cover legitimate obligation adjustments or for obligations properly incurred during the period of availability that the agency failed to record.
^bOnce the funds' period of availability for new obligations expires, agencies generally have 5 fiscal years to liquidate an obligation.

The Economic Support Fund (ESF) uses economic assistance to advance U.S. political and strategic goals in countries of special importance to U.S. foreign policy. ESF supports a broader range of countries of importance to the U.S. counterterrorism strategy. ESF supports development projects that may be indistinguishable from those supported by other accounts, but is also used for occasional direct budget support aid and sovereign loan guarantees. The State Department makes ESF programming decisions; USAID, in large part, implements the programs. Table 23 provides a breakdown of appropriations, obligations, and disbursements of ESF funds by country for fiscal years 2013 through 2018.

Table 23: Economic Support Funding (ESF) for Activities in Central America, by Appropriation Year, Fiscal Years (FY) 2013-2018

Dollars in millions

	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	Total
El Salvador							
Allocations	3.4	0.0	19.0	0.0	0.0	0.0	22.4
Total Obligations	3.4	0.0	19.0	0.0	0.0	0.0	22.4
Disbursements	3.4	0.0	18.9	0.0	0.0	0.0	22.2
Unobligated Balance ^a	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unliquidated Obligations ^b	0.0	0.0	0.1	0.0	0.0	0.0	0.1
Guatemala							
Allocations	0.0	0.0	34.0	0.0	0.0	0.0	34.0
Total Obligations	0.0	0.0	34.0	0.0	0.0	0.0	34.0
Disbursements	0.0	0.0	22.2	0.0	0.0	0.0	22.2
Unobligated Balance ^a	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unliquidated Obligations ^b	0.0	0.0	11.8	0.0	0.0	0.0	11.8
Honduras							

	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	Total
Allocations	0.0	0.0	23.0	0.0	0.0	0.0	23.0
Total Obligations	0.0	0.0	23.0	0.0	0.0	0.0	23.0
Disbursements	0.0	0.0	17.9	0.0	0.0	0.0	17.9
Unobligated Balance ^a	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unliquidated Obligations ^b	0.0	0.0	5.1	0.0	0.0	0.0	5.1
Nicaragua							
Allocations	0.0	0.0	9.0	0.0	4.0	0.0	13.0
Total Obligations	0.0	0.0	9.0	0.0	4.0	0.0	13.0
Disbursements	0.0	0.0	8.9	0.0	1.5	0.0	10.4
Unobligated Balance ^a	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unliquidated Obligations ^b	0.0	0.0	0.1	0.0	2.5	0.0	2.6
WHA Regional - CARS							
Allocations	50.6	61.5	100.0	126.5	104.2	104.2	547.1
Total Obligations	50.5	61.5	100.0	126.5	104.2	1.3	444.0
Disbursements	50.5	61.4	96.2	95.4	14.9	0.0	318.4
Unobligated Balance ^a	0.1	0.0	0.0	0.0	0.0	103.0	103.1
Unliquidated Obligations ^b	0.0	0.1	3.8	31.1	89.4	1.3	125.6
WHA Regional - Economic Policy							
Allocations	0.0	0.0	11.0	7.0	10.0	0.0	28.0
Total Obligations	0.0	0.0	11.0	7.0	10.0	0.0	28.0
Disbursements	0.0	0.0	8.3	1.3	0.3	0.0	9.9

	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	Total
Unobligated Balance ^a	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unliquidated Obligations ^b	0.0	0.0	2.7	5.7	9.7	0.0	18.1
WHA Regional - Interagency							
Allocations	0.0	0.0	0.0	50.0	0.0	0.0	50.0
Total Obligations	0.0	0.0	0.0	50.0	0.0	0.0	50.0
Disbursements	0.0	0.0	0.0	23.4	0.0	0.0	23.4
Unobligated Balance ^a	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unliquidated Obligations ^b	0.0	0.0	0.0	26.6	0.0	0.0	26.6
USAID CEN Regional							
Allocations	0.0	0.0	19.0	0.0	0.0	0.0	19.0
Total Obligations	0.0	0.0	16.6	0.0	0.0	0.0	16.6
Disbursements	0.0	0.0	13.2	0.0	0.0	0.0	13.2
Unobligated Balance ^a	0.0	0.0	2.4	0.0	0.0	0.0	2.4
Unliquidated Obligations ^b	0.0	0.0	3.4	0.0	0.0	0.0	3.4

Legend: WHA Regional-CARSI = Department of State's (State) Bureau of Western Hemisphere Affairs (WHA) regional operating unit for the Central America Regional Security Initiative (CARSI), USAID CEN Regional = U.S. Agency for International Development's (USAID) Central America Office (CEN) regional operating unit, USAID LAC Regional = USAID's Latin America and the Caribbean Office (LAC) regional unit.

Source: GAO Analysis of Department of State (State) and U.S. Agency for International Development (USAID) data. | GAO-20-163R

Notes: Data are as of March 31, 2019. Amounts have been rounded to nearest \$100 thousand and therefore may not sum to totals.
^aSome unobligated balances described may no longer be available for new obligations depending on the funds' period of availability for new obligation and the year in which they were appropriated. Unobligated balances that are no longer available for new obligations are available for an additional 5 fiscal years to cover legitimate obligation adjustments or for obligations properly incurred during the period of availability that the agency failed to record.

^bOnce the funds' period of availability for new obligations expires, agencies generally have 5 fiscal years to liquidate an obligation. Food for Peace Title II funding provides emergency relief and development in Central America through the direct donation of U.S. agricultural commodities and funding for the associated costs necessary to program those commodities. Table 24 provides a breakdown of appropriations, obligations, and disbursements of Food for Peace Title II funds by country for fiscal years 2013 through 2018.

Table 24: Food for Peace Title II Funding for Activities in Central America, by Appropriation Year, Fiscal Years (FY) 2013-2018

Dollars in millions

	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	Total
Guatemala							
Allocations ^a	15.0	5.0	7.0	5.0	15.0	11.5	58.5
Total Obligations	11.9	4.6	5.9	5.4	15.0	11.5	54.3
Disbursements	11.9	4.6	5.9	5.4	15.0	11.5	54.3
Unobligated Balance	3.1	0.4	1.1	(0.4)	0.0	0.0	4.2
Unliquidated Obligations	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Source: GAO Analysis of U.S. Agency for International Development (USAID) data. | GAO-20-163R

Notes: Data are as of March 31, 2019. Amounts have been rounded to nearest \$100 thousand and therefore may not sum to totals.

^aAccording to USAID officials, annual allocation figures represent both planned funding for associated costs and the estimated cost of a specific volume of in-kind assistance. However, the cost to purchase and ship a given volume of in-kind assistance can exceed estimates resulting in an increase in obligations. According to these officials, because the planned allocations reported here are not adjusted at a country level, obligations can exceed the planned allocation resulting in a reported negative unobligated balance.

The Global Health Programs (GHP) account for USAID funds development activities in Central America that focus on improving the quality of and access to maternal and child health services, reducing chronic malnutrition, supporting voluntary family planning service provision, and strengthening primary health care systems. Table 25 provides a breakdown of appropriations, obligations, and disbursements of GHP funds by country for fiscal years 2013 through 2018.

Table 25: Global Health Programs (GHP) Funding for Activities in Central American Countries, by Year of Appropriation, Fiscal Years 2013-2018

Dollars in millions

	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	Total
Guatemala							
Allocations	16.8	15.0	14.0	13.0	13.0	13.0	84.8
Total Obligations	16.8	15.0	14.0	13.0	13.0	0.0	71.8
Disbursements	16.8	14.9	13.5	11.6	5.9	0.0	62.7
Unobligated Balance ^a	0.0	0.0	0.0	0.0	0.0	13.0	13.0
Unliquidated Obligations ^b	0.0	0.1	0.5	1.4	7.1	0.0	9.1
Honduras							

	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	Total
Allocations	3.6	0.0	0.0	0.0	0.0	0.0	3.6
Total Obligations	3.6	0.0	0.0	0.0	0.0	0.0	3.6
Disbursements	3.6	0.0	0.0	0.0	0.0	0.0	3.6
Unobligated Balance ^a	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unliquidated Obligations ^b	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Source: GAO Analysis of U.S. Agency for International Development (USAID) data. | GAO-20-163R

Notes: Data are as of March 31, 2019. Amounts have been rounded to nearest \$100 thousand and therefore may not sum to totals.

^aSome unobligated balances described may no longer be available for new obligations depending on the funds' period of availability for new obligation and the year in which they were appropriated. Unobligated balances that are no longer available for new obligations are available for an additional 5 fiscal years to cover legitimate obligation adjustments or for obligations properly incurred during the period of availability that the agency failed to record.

^bOnce the funds' period of availability for new obligations expires, agencies generally have 5 fiscal years to liquidate an obligation.

The International Military Education and Training (IMET) funds promote regional stability and defense capabilities through professional military training and education, through professional and technical courses, and specialized instruction, most of which are conducted at military schoolhouses in the United States. IMET funds are generally appropriated to the President. State prioritizes assistance and develops policy guidance, while DOD has the primary responsibility for implementing IMET activities.

Table 26 provides a breakdown of appropriations, obligations, and disbursements of IMET funds by country for fiscal years 2013-2018.

Table 26: International Military Education & Training (IMET) Funding for Activities in Central America, by Appropriation Year, Fiscal Years (FY) 2013-2018

Dollars in millions

	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	Total
Belize							
Allocations	0.2	0.2	0.3	0.3	0.3	0.3	1.4
Total Obligations	0.2	0.3	0.3	0.3	0.3	0.3	1.6
Disbursements	0.2	0.3	0.3	0.2	0.2	0.3	1.5
Unobligated Balance ^{a,b}	0.0	(0.2)	0.0	0.0	0.0	0.0	(0.2)
Unliquidated Obligations ^c	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Costa Rica							
Allocations	0.3	0.4	0.4	0.4	0.7	0.7	3.0
Total Obligations	0.3	0.4	0.5	0.4	0.7	0.7	3.0
Disbursements	0.3	0.3	0.5	0.4	0.7	0.7	3.0
Unobligated Balance ^{a,b}	0.0	0.0	0.0	0.0	0.0	0.0	(0.1)
Unliquidated Obligations ^c	0.0	0.0	0.0	0.0	0.0	0.0	0.1
El Salvador							
Allocations	0.9	1.1	1.0	1.0	0.8	0.8	5.6
Total Obligations	1.1	1.1	1.0	1.0	0.9	0.8	5.8
Disbursements	1.1	1.1	0.9	1.0	0.9	0.8	5.8
Unobligated Balance ^{a,b}	(0.1)	0.0	0.0	0.0	(0.1)	0.0	(0.2)
Unliquidated Obligations ^c	0.0	0.0	0.1	0.0	0.0	0.0	0.1
Guatemala							
Allocations	0.7	0.7	0.8	0.8	0.8	0.8	4.5

	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	Total
Total Obligations	0.7	0.7	0.8	0.8	0.8	0.8	4.6
Disbursements	0.7	0.7	0.8	0.8	0.8	0.8	4.5
Unobligated Balance ^b	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unliquidated Obligations ^c	0.0	0.0	0.0	0.0	0.1	0.0	0.1
Honduras							
Allocations	0.6	0.7	0.8	0.8	0.8	0.8	4.4
Total Obligations	0.6	0.7	0.9	0.8	0.8	0.8	4.5
Disbursements	0.6	0.6	0.8	0.8	0.8	0.8	4.3
Unobligated Balance ^{a,b}	0.0	0.0	(0.1)	0.0	0.0	0.0	(0.1)
Unliquidated Obligations ^c	0.0	0.0	0.1	0.0	0.0	0.0	0.2
Nicaragua							
Allocations	0.7	0.2	0.4	0.0	0.1	0.0	1.4
Total Obligations	0.0	0.0	0.5	0.0	0.1	0.0	0.7
Disbursements	0.0	0.0	0.5	0.0	0.1	0.0	0.7
Unobligated Balance ^{a,b}	0.7	0.2	(0.1)	0.0	0.0	0.0	0.7
Unliquidated Obligation ^c	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Panama							
Allocations	0.7	0.7	0.7	0.7	0.7	0.7	4.3
Total Obligations	0.7	0.7	0.7	0.7	0.8	0.7	4.3
Disbursements	0.7	0.7	0.7	0.7	0.8	0.7	4.3
Unobligated Balance ^b	0.0	0.0	0.0	0.0	0.0	0.0	0.0

	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	Total
Unliquidated Obligations ^c	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Source: GAO Analysis of Department of State (State) data. | GAO-20-163R

Notes: Data are as of March 31, 2019. Amounts have been rounded to nearest \$100 thousand and therefore may not sum to totals.

^aAccording to State Department officials, IMET allocation numbers reflect that year's planned allocation for IMET funding in that country. However, according to these officials, circumstances can arise that prevent obligation or execution of these funds. When this occurs, the department, in coordination with the Defense Security Cooperation Agency (DSCA), reallocates or de-obligates funds that can then be repurposed for programs in other countries, which results in those countries having greater obligations than their initial yearly allocation. Because these repurposed funds are tracked by the Defense Financing and Accounting Service at a global, rather than country-specific level, the planned allocations for each country are not adjusted to reflect repurposed funds and the unobligated balance for a country can be reported as a negative number.

^bSome unobligated balances described may no longer be available for new obligations depending on the funds' period of availability for new obligation and the year in which they were appropriated. Unobligated balances that are no longer available for new obligations are available for an additional 5 fiscal years to cover legitimate obligation adjustments or for obligations properly incurred during the period of availability that the agency failed to record.

^cOnce the funds' period of availability for new obligations expires, agencies generally have 5 fiscal years to liquidate an obligation.

State manages the International Narcotics Control and Law Enforcement (INCLE) account, which funds multiple law enforcement and justice sector capacity building programs to strengthen Central American governments' ability to act as reliable partners to U.S. law enforcement, and to enable them to seize drugs, dismantle criminal networks, combat gang violence, and build justice institutions strong enough to effectively prosecute, convict, and imprison criminals. Table 27 provides a breakdown of appropriations, obligations, and disbursements of INCLE funds by country for fiscal years 2013 through 2018.

Table 27: International Narcotics Control and Law Enforcement (INCLE) Funding for Activities in Central America, by Appropriation Year, Fiscal Years (FY) 2013-2018

Dollars in millions

	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	Total
Guatemala							
Allocations	4.8	0.0	0.0	0.0	0.0	0.0	4.8
Total Obligations	4.9	0.0	0.0	0.0	0.0	0.0	4.9
Disbursements	4.9	0.0	0.0	0.0	0.0	0.0	4.9
Unobligated Balance ^a	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unliquidated Obligations ^b	0.0	0.0	0.0	0.0	0.0	0.0	0.0
WHA Regional - CARSI							
Allocations	95.6	100.0	170.0	218.0	225.0	215.0	1,023.6

	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	Total
Total Obligations	95.6	99.2	169.2	218.0	225.0	17.5	824.4
Disbursements	89.9	89.7	120.9	92.2	28.9	9.4	431.0
Unobligated Balance ^a	0.0	0.8	0.8	0.0	0.0	197.5	199.2
Unliquidated Obligations ^b	5.6	9.5	48.3	125.8	196.1	8.1	393.3

Legend: WHA Regional-CARSI = Department of State's (State) Bureau of Western Hemisphere Affairs (WHA) regional unit for the Central America Regional Security Initiative (CARSI).

Source: GAO Analysis of Department of State (State) data. | GAO-20-163R

Notes: Data are as of March 31, 2019. Amounts have been rounded to nearest \$100 thousand and therefore may not sum to totals.

^aSome unobligated balances described may no longer be available for new obligations depending on the funds' period of availability for new obligation and the year in which they were appropriated. Unobligated balances that are no longer available for new obligations are available for an additional 5 fiscal years to cover legitimate obligation adjustments or for obligations properly incurred during the period of availability that the agency failed to record.

^bOnce the funds' period of availability for new obligations expires, agencies generally have 5 fiscal years to liquidate an obligation.

State manages the Nonproliferation, Anti-terrorism, Demining, and Related Programs (NADR) sub-accounts, which provided funding for two Central American countries between fiscal years 2013 through 2018—Panama and Honduras. NADR Counterterrorism Finance (CTF) training funding supports U.S. agencies that provide Anti-Money Laundering and Counterterrorist Finance training, and technical assistance programs. Table 28 provides a breakdown of appropriations, obligations, and disbursements of NADR-CTF funds by country for fiscal years 2013 through 2018.

Table 28: Nonproliferation, Anti-Terrorism, Demining, and Related Programs and Counterterrorism Finance (NADR-CTF) Funding for Activities in Central America, by Appropriation Year, Fiscal Years (FY) 2013-2018

Dollars in millions

	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	Total
Panama							
Allocations	0.0	0.0	1.0	0.0	0.0	0.0	1.0
Total Obligations	0.0	0.0	1.0	0.0	0.0	0.0	1.0
Disbursements	0.0	0.0	0.3	0.0	0.0	0.0	0.3
Unobligated Balance	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unliquidated Obligations ^a	0.0	0.0	0.7	0.0	0.0	0.0	0.7

Source: GAO Analysis of Department of State (State) data. | GAO-20-163R

Notes: Data are as of March 31, 2019. Amounts have been rounded to nearest \$100 thousand and therefore may not sum to totals.

^aOnce the funds' period of availability for new obligations expires, agencies generally have 5 fiscal years to liquidate an obligation.

NADR Conventional Weapons Destruction (CWD) programs support a range of activities that includes humanitarian mine action and physical security and stockpile management of small arms and light weapons, including small arms and light weapons destruction. CWD assistance is provided to Central American countries to reduce the harmful effects of at-risk, illicitly-proliferated, and indiscriminately-used conventional weapons. Table 29 provides a breakdown of appropriations, obligations, and disbursements of NADR-CWD funds by country for fiscal years 2013 through 2018.

Table 29: Nonproliferation, Anti-Terrorism, Demining, and Related Programs and Conventional Weapons Destruction (NADR-CWD) Funding for Activities in Central America, by Appropriation Year, Fiscal Years (FY) 2013-2018

Dollars in millions

	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	Total
El Salvador							
Allocations	0.0	0.0	0.0	0.3	0.3	0.0	0.7
Total Obligations	0.0	0.0	0.0	0.3	0.3	0.0	0.7
Disbursements	0.0	0.0	0.0	0.3	0.1	0.0	0.5
Unobligated Balance	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unliquidated Obligations	0.0	0.0	0.0	0.0	0.2	0.0	0.2
Guatemala							
Allocations	0.0	0.0	0.0	0.3	0.3	0.0	0.7
Total Obligations	0.0	0.0	0.0	0.3	0.3	0.0	0.7
Disbursements	0.0	0.0	0.0	0.3	0.0	0.0	0.4
Unobligated Balance	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unliquidated Obligations	0.0	0.0	0.0	0.0	0.3	0.0	0.3
Honduras							
Allocations	0.5	0.0	0.0	0.3	0.3	0.0	1.2
Total Obligations	0.5	0.0	0.0	0.3	0.3	0.0	1.2
Disbursements	0.5	0.0	0.0	0.3	0.1	0.0	0.9
Unobligated Balance	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unliquidated Obligations	0.0	0.0	0.0	0.0	0.2	0.0	0.2

Source: GAO Analysis of Department of State (State) data. | GAO-20-163R

Notes: Data are as of March 31, 2019. Amounts have been rounded to nearest \$100 thousand and therefore may not sum to totals.

NADR Export Control and Related Border Security (EXBS) funds assist other governments in implementing effective export control systems to prevent the proliferation of weapons of mass destruction. Table 30 provides a breakdown of appropriations, obligations, and disbursements of NADR-EXBS funds by country for fiscal years 2013 through 2018.

Table 30: Nonproliferation, Anti-Terrorism, Demining, and Related Programs and Export Control and Related Border Security (NADR-EXBS) Funding for Activities in Central America, by Appropriation Year, Fiscal Years (FY) 2013-2018

Dollars in millions

	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	Total
Panama							
Allocations	0.1	0.2	0.5	0.5	0.5	0.5	2.3
Total Obligations	0.1	0.2	0.5	0.2	0.0	0.0	1.1
Disbursements	0.1	0.2	0.4	0.2	0.0	0.0	0.9
Unobligated Balance ^a	0.0	0.0	0.0	0.3	0.5	0.5	1.3
Unliquidated Obligations ^b	0.0	0.0	0.1	0.0	0.0	0.0	0.1

Source: GAO Analysis of Department of State (State) data. | GAO-20-163R

Notes: Data are as of March 31, 2019. Amounts have been rounded to nearest \$100 thousand and therefore may not sum to totals.

^aSome unobligated balances described may no longer be available for new obligations depending on the funds' period of availability for new obligation and the year in which they were appropriated. Unobligated balances that are no longer available for new obligations are available for an additional 5 fiscal years to cover legitimate obligation adjustments or for obligations properly incurred during the period of availability that the agency failed to record.

^bOnce the funds' period of availability for new obligations expires, agencies generally have 5 fiscal years to liquidate an obligation.

Enclosure IV:

Information on United States Department of Agriculture (USDA) Accounts

The Credit Commodity Corporation (CCC) account for USDA funds the Food for Progress. The Food for Progress program works in developing countries to provide training and technical assistance that increase agricultural productivity and expand access to markets and trade. Table 31 provides a breakdown of appropriations, obligations, and disbursements of CCC funds by country for fiscal years 2013 through 2018.

Table 31: Credit Commodity Corporation (CCC) Funding for Activities in Central America, by Appropriation Year, Fiscal Years (FY) 2013-2018

Dollars in millions

	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	Total
El Salvador							
Allocations	0.0	17.5	0.0	0.0	0.0	0.0	17.5
Total Obligations	0.0	17.5	0.0	0.0	0.0	0.0	17.5
Disbursements	0.0	17.1	0.0	0.0	0.0	0.0	17.1
Unobligated Balance	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unliquidated Obligations ^a	0.0	0.4	0.0	0.0	0.0	0.0	0.4
Guatemala							
Allocations	0.0	21.4	0.0	18.3	0.0	4.0	43.7
Total Obligations	0.0	21.4	0.0	18.3	0.0	4.0	43.7
Disbursements	0.0	14.4	0.0	7.7	0.0	0.0	22.1
Unobligated Balance	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unliquidated Obligations ^a	0.0	7.0	0.0	10.6	0.0	4.0	21.6
Honduras							
Allocations	0.0	0.0	17.4	0.0	16.5	2.4	36.3
Total Obligations	0.0	0.0	17.4	0.0	16.5	2.4	36.3
Disbursements	0.0	0.0	15.9	0.0	14.4	0.2	30.4
Unobligated Balance	0.0	0.0	0.0	0.0	0.0	0.0	0.0

	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	Total
Unliquidated Obligations ^a	0.0	0.0	1.5	0.0	2.1	2.2	5.9
Nicaragua							
Allocations	47.9	0.0	0.0	0.0	0.0	0.0	47.9
Total Obligations	47.9	0.0	0.0	0.0	0.0	0.0	47.9
Disbursements	47.5	0.0	0.0	0.0	0.0	0.0	47.5
Unobligated Balance	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unliquidated Obligations ^a	0.4	0.0	0.0	0.0	0.0	0.0	0.4
Regional							
Allocations	0.0	0.0	0.0	0.0	0.0	47.2	47.2
Total Obligations	0.0	0.0	0.0	0.0	0.0	47.2	47.2
Disbursements	0.0	0.0	0.0	0.0	0.0	0.6	0.6
Unobligated Balance	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unliquidated Obligations ^a	0.0	0.0	0.0	0.0	0.0	46.6	46.6

Source: GAO Analysis of Department of Agriculture (USDA) data. | GAO-20-163R

Notes: Data are as of March 31, 2019. Amounts have been rounded to nearest \$100 thousand and therefore may not sum to totals.

^aOnce the funds' period of availability for new obligations expires, agencies generally have 5 fiscal years to liquidate an obligation.

The Foreign Agricultural Service (FAS) account for USDA funds Scientific Exchanges and the Cochran Fellowship. The Cochran Fellowship Program provides U.S. based short-term training opportunities for agricultural professionals from middle-income countries, emerging markets, and emerging democracies. Table 32 provides a breakdown of appropriations, obligations, and disbursements of Foreign Agricultural Service Salaries and Expenses funds by country for fiscal years 2013 through 2018.

Table 32: Foreign Agricultural Service (FAS) Funding for Activities in Central America, by Appropriation Year, Fiscal Years (FY) 2013-2018

Dollars in millions

	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	Total
Costa Rica							
Allocations	0.4	0.4	0.5	0.1	0.0	0.0	1.5
Total Obligations	0.4	0.4	0.5	0.1	0.0	0.0	1.4

	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	Total
Disbursements	0.4	0.4	0.5	0.1	0.0	0.0	1.4
Unobligated Balance	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unliquidated Obligations	0.0	0.0	0.0	0.0	0.0	0.0	0.0
El Salvador							
Allocations	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Total Obligations	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Disbursements	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Unobligated Balance	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unliquidated Obligations	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Guatemala							
Allocations	0.0	0.0	0.1	0.1	0.2	0.0	0.5
Total Obligations	0.0	0.0	0.1	0.1	0.2	0.0	0.5
Disbursements	0.0	0.0	0.1	0.1	0.1	0.0	0.4
Unobligated Balance	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unliquidated Obligations	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Honduras							
Allocations	0.1	0.0	0.0	0.0	0.2	0.0	0.3
Total Obligations	0.1	0.0	0.0	0.0	0.2	0.0	0.3
Disbursements	0.1	0.0	0.0	0.0	0.2	0.0	0.3
Unobligated Balance	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unliquidated Obligations	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Nicaragua							
Allocations	0.0	0.1	0.0	0.1	0.0	0.0	0.3
Total Obligations	0.0	0.1	0.0	0.1	0.0	0.0	0.3
Disbursements	0.0	0.1	0.0	0.1	0.0	0.0	0.3

	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	Total
Unobligated Balance	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unliquidated Obligations	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Panama							
Allocations	0.0	0.0	0.0	0.0	0.2	0.1	0.4
Total Obligations	0.0	0.0	0.0	0.0	0.2	0.1	0.4
Disbursements	0.0	0.0	0.0	0.0	0.2	0.0	0.3
Unobligated Balance	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unliquidated Obligations	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Source: GAO Analysis of Department of Agriculture (USDA) data. | GAO-20-163R

Notes: Data are as of March 31, 2019. Amounts have been rounded to nearest \$100 thousand and therefore may not sum to totals.

McGovern-Dole provides U.S. commodities for direct feeding programs and funds activities to help communities in developing countries create sustainable school meals programs. For example, USDA's Local and Regional Food Aid Procurement Program provides development assistance and emergency relief using locally procured commodities. USDA allocated \$129 million in McGovern Dole funds for Guatemala, over \$49 million for Nicaragua, and over \$33 million for Honduras. Table 33 provides a breakdown of appropriations, obligations, and disbursements of McGovern-Dole funds by country for fiscal years 2013 through 2018.

Table 33: McGovern-Dole (MGD) Funding for Activities in Central America, by Appropriation Year, Fiscal Years (FY) 2013-2018

Dollars in millions

	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	Total
Guatemala							
Allocations	28.7	22.4	0.0	51.0	0.0	27.0	129.1
Total Obligations	28.7	22.4	0.0	51.0	0.0	27.0	129.1
Disbursements	27.2	20.9	0.0	23.0	0.0	1.3	72.4
Unobligated Balance	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unliquidated Obligations ^a	1.6	1.5	0.0	28.0	0.0	25.7	56.8
Honduras							
Allocations	0.0	0.0	33.7	0.0	0.0	0.0	33.7
Total Obligations	0.0	0.0	33.7	0.0	0.0	0.0	33.7

	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	Total
Disbursements	0.0	0.0	24.0	0.0	0.0	0.0	24.0
Unobligated Balance	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unliquidated Obligations ^a	0.0	0.0	9.6	0.0	0.0	0.0	9.6
Nicaragua							
Allocations	13.9	12.3	0.0	0.0	23.2	0.0	49.5
Total Obligations	13.9	12.3	0.0	0.0	23.2	0.0	49.5
Disbursements	13.1	11.8	0.0	0.0	6.9	0.0	31.8
Unobligated Balance	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unliquidated Obligations ^a	0.8	0.5	0.0	0.0	16.3	0.0	17.7

Source: GAO Analysis of Department of Agriculture (USDA) data. | GAO-20-163R

Notes: Data are as of March 31, 2019. Amounts have been rounded to nearest \$100 thousand and therefore may not sum to totals.

^aOnce the funds' period of availability for new obligations expires, agencies generally have 5 fiscal years to liquidate an obligation.

Enclosure V:

Information on Department of Defense's (DOD) Accounts

DOD provided funding information for the Operations and Maintenance account (O&M) and for Overseas Humanitarian, Disaster, and Civic Aid (OHDACA), Counternarcotics (CN), and building partner capacity (Section 333) efforts. DOD uses O&M funds to provide assistance to countries in Central America. Table 34 provides a breakdown of appropriations, obligations, and disbursements of O&M funds by country for fiscal years 2013 through 2018.

Table 34: Operations & Maintenance Funding for Activities in Central America, by Appropriation Year, for Fiscal Years (FY) 2013-2018

Dollars in millions

	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	Total
Belize							
Allocations	1.8	3.6	0.6	0.5	0.6	0.4	7.5
Total Obligations	1.8	3.6	0.6	0.5	0.6	0.4	7.5
Disbursements	1.8	3.6	0.5	0.5	0.6	0.4	7.4
Unobligated Balance	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unliquidated Obligations ^a	0.0	0.0	0.0	0.0	0.0	0.1	0.1
Costa Rica							
Allocations	1.9	0.4	0.3	0.5	0.1	0.2	3.2
Total Obligations	1.9	0.4	0.3	0.5	0.1	0.2	3.2
Disbursements	1.9	0.4	0.3	0.4	0.1	0.2	3.1
Unobligated Balance	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unliquidated Obligations ^a	0.0	0.0	0.0	0.1	0.0	0.0	0.1
El Salvador							
Allocations	6.2	1.5	1.2	0.4	0.2	1.0	10.5
Total Obligations	6.2	1.5	1.2	0.4	0.2	1.0	10.5
Disbursements	6.2	1.5	1.2	0.4	0.2	0.7	10.1
Unobligated Balance	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unliquidated Obligations ^a	0.0	0.0	0.0	0.0	0.0	0.4	0.4
Guatemala							

	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	Total
Allocations	6.7	7.9	1.6	6.1	1.0	1.5	24.9
Total Obligations	6.7	7.9	1.6	6.1	1.0	1.5	24.9
Disbursements	6.7	7.8	1.5	5.7	0.9	1.1	23.8
Unobligated Balance	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unliquidated Obligations ^a	0.0	0.1	0.1	0.4	0.1	0.4	1.1
Honduras							
Allocations	3.2	3.9	11.0	7.4	0.6	0.7	26.7
Total Obligations	3.2	3.9	11.0	7.4	0.6	0.7	26.7
Disbursements	3.2	3.8	10.8	7.0	0.6	0.6	26.0
Unobligated Balance	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unliquidated Obligations ^a	0.0	0.0	0.2	0.4	0.0	0.1	0.7
Nicaragua							
Allocations	0.6	1.2	2.9	1.1	0.2	0.2	6.3
Total Obligations	0.6	1.2	2.9	1.1	0.2	0.2	6.3
Disbursements	0.6	1.2	2.9	1.1	0.2	0.2	6.2
Unobligated Balance	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unliquidated Obligations ^a	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Panama							
Allocations	2.3	2.0	4.1	3.5	0.7	2.4	14.9
Total Obligations	2.3	2.0	4.1	3.5	0.7	2.4	14.9
Disbursements	2.3	2.0	4.1	3.5	0.7	2.1	14.6
Unobligated Balance	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unliquidated Obligations ^a	0.0	0.0	0.0	0.0	0.0	0.3	0.4

Source: GAO Analysis of Department of Defense (DOD) data. | GAO-20-163R

Notes: Data are as of March 31, 2019. Amounts have been rounded to nearest \$100 thousand and therefore may not sum to totals.

^aOnce the funds' period of availability for new obligations expires, agencies generally have 5 fiscal years to liquidate an obligation.

In addition to the O&M funding presented in Table 34, DOD also provided funding for OHDACA, CN, and Section 333 efforts. DOD obligated over \$363 million in assistance activities in Central America between fiscal years 2013 through 2018. Table 35 provides a breakdown of obligations by country for fiscal years 2013 through 2018.

Table 35: Department of Defense Funding (Obligations) for Selected Activities in Central America, for Fiscal Years (FY) 2013-2018

Dollars in millions

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Total
Belize	5.2	6.7	4.6	6.0	5.7	3.9	32.0
CN	2.2	5.6	4.5	3.6	4.2	0.0	20.1
OHDACA	3.0	1.1	0.0	2.4	1.5	0.1	8.1
Section 333 ^a	0.0	0.0	0.0	0.0	0.0	3.8	3.8
Costa Rica	2.1	0.3	2.5	0.7	0.7	9.3	15.5
CN	2.1	0.3	2.5	0.5	0.6	0.0	5.9
OHDACA	0.0	0.0	0.1	0.2	0.1	0.1	0.5
Section 333	0.0	0.0	0.0	0.0	0.0	9.2	9.2
El Salvador	10.5	3.1	9.2	7.1	5.5	9.7	44.9
CN	6.6	1.8	5.8	6.4	5.3	0.0	25.8
OHDACA	3.9	1.3	3.3	0.7	0.2	3.2	12.7
Section 333 ^a	0.0	0.0	0.0	0.0	0.0	6.5	6.5
Guatemala	10.1	15.8	24.0	31.9	24.7	26.3	132.8
CN	8.5	12.7	21.6	28.9	21.6	0.0	93.3
OHDACA	1.6	3.1	2.4	2.9	3.2	0.8	14.1
Section 333 ^a	0.0	0.0	0.0	0.0	0.0	25.4	25.4
Honduras	5.8	8.8	20.0	15.9	14.9	10.6	76.1
CN	4.8	6.2	18.0	12.0	12.4	0.0	53.4
OHDACA	1.0	2.6	2.0	3.9	2.5	2.5	14.6

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Total
Section 333 ^a	0.0	0.0	0.0	0.0	0.0	8.1	8.1
Nicaragua	0.6	2.7	7.9	1.9	2.0	0.0	15.0
CN	0.6	2.5	7.2	1.9	1.9	0.0	14.1
OHDACA	0.0	0.2	0.6	0.0	0.0	0.0	0.9
Section 333 ^a	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Panama	1.0	5.3	5.9	12.6	10.0	12.4	47.2
CN	0.9	1.7	5.8	8.1	9.6	0.0	26.1
OHDACA	0.1	3.6	0.1	4.5	0.4	0.6	9.3
Section 333 ^a	0.0	0.0	0.0	0.0	0.0	11.8	11.8

Legend: OHDACA = Overseas Humanitarian, Disaster, and Civic Aid, CN = Counternarcotics.

Source: GAO Analysis of Department of Defense (DOD) data. | GAO-20-163R

Notes: Data are as of March 31, 2019. Amounts have been rounded to nearest \$100 thousand and therefore may not sum to totals.

^aSection 333 funding was authorized in the fiscal year 2017 National Defense Authorization Act.

Enclosure VI:

Information on Department of State's (State) Foreign Military Financing (FMF) Account

State manages the FMF account, which provides grants and loans to foreign governments and international organizations to acquire U.S. defense equipment, services, and training. Table 36 below provides the status of Foreign Military Financing (FMF) funds for fiscal years 2013 through 2018. The presentation of FMF allocations and commitments in this table is different from presentations on allocations, obligations, and disbursements of the other assistance funds in this report because FMF funds are budgeted and tracked in a different way.

The Defense Security Cooperation Agency (DSCA) and the Defense Financing and Accounting Service (DFAS) are responsible for the financial systems that account for FMF funds. FMF funds are obligated upon apportionment. Further, DSCA's system can track only uncommitted and committed amounts, not unliquidated obligations or disbursements, of FMF funds. DFAS tracks obligations and disbursements using the Defense Integrated Finance System; however, there is no direct link between the DSCA and DFAS systems.

Table 36: Foreign Military Financing (FMF) Funding for Activities in Central America, by Appropriation Year, Fiscal Years (FY) 2013-2018

Dollars in millions

	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	Total
Belize							
Allocated	0.8	1.0	0.8	1.0	1.0	1.0	5.6
Obligated	0.8	1.0	0.8	1.0	1.0	1.0	5.6
Committed ^a	0.8	1.0	0.8	1.0	0.3	0.3	4.2
Unobligated Balance	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Uncommitted ^b	0.0	0.0	0.0	0.0	0.7	0.7	1.4
Costa Rica							
Allocated	1.3	1.4	1.2	1.4	5.0	5.0	15.3
Obligated	1.3	1.4	1.2	1.4	5.0	5.0	15.3
Committed ^a	0.3	1.4	1.2	1.0	1.1	3.5	8.5
Unobligated Balance	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Uncommitted ^b	1.0	0.0	0.0	0.4	4.0	1.5	6.8
El Salvador							
Allocated	1.7	1.9	1.6	1.9	1.9	1.9	10.9
Obligated	1.7	1.9	1.6	1.9	1.9	1.9	10.9
Committed ^a	1.7	1.9	1.6	1.9	1.9	0.9	9.9
Unobligated Balance	0.0	0.0	0.0	0.0	0.0	0.0	0.0

	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	Total
Uncommitted ^b	0.0	0.0	0.0	0.0	0.0	1.0	1.1
Guatemala							
Allocated	0.7	1.7	1.0	1.7	1.7	1.7	8.7
Obligated	1.1	1.7	1.0	1.7	1.7	1.7	9.1
Committed ^a	1.1	1.7	1.0	1.7	0.5	0.0	6.2
Unobligated Balance ^c	(0.4)	0.0	0.0	0.0	0.0	0.0	(0.4)
Uncommitted ^b	0.0	0.0	0.0	0.0	1.2	1.7	2.9
Honduras							
Allocated	2.8	4.5	3.1	4.5	4.5	4.0	23.4
Obligated	2.9	4.5	3.1	4.5	4.5	4.0	23.5
Committed ^a	2.9	4.5	1.7	4.2	0.0	0.0	13.3
Unobligated Balance	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Uncommitted ^b	0.0	0.0	1.4	0.3	4.5	4.0	10.2
Panama							
Allocated	2.7	2.1	1.8	2.1	2.0	2.0	12.7
Obligated	2.7	2.1	1.8	2.1	2.0	2.0	12.7
Committed ^a	2.7	2.1	1.8	1.3	0.5	0.0	8.4
Unobligated Balance	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Uncommitted ^b	0.0	0.0	0.0	0.9	1.5	2.0	4.4
Regional							
Allocated	0.0	0.0	0.0	13.0	12.5	12.5	38.0
Obligated	0.0	0.0	0.0	13.0	12.5	12.5	38.0
Committed ^a	0.0	0.0	0.0	9.5	9.5	10.4	29.4
Unobligated Balance	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Uncommitted ^b	0.0	0.0	0.0	3.5	3.0	2.1	8.6

Source: GAO Analysis of Department of State (State) data. | GAO-20-163R

Notes: Data are as of March 31, 2019. Amounts have been rounded to nearest \$100 thousand and therefore may not sum to totals.

^aIn this report, "committed" amounts include FMF funding that has been committed, but not yet disbursed, and FMF funding that has been disbursed to a case.

^bIn this report, "uncommitted" amounts represent FMF obligations not yet committed for expenditure.

^cThe Department of State reprogrammed \$427,243 in fiscal year 2013 FMF from Ecuador to Guatemala. The allocated amount was not adjusted to account for the reprogrammed \$427,243.

Enclosure VII:

Comments from the United States Agency for International Development



Chelsa Gurkin
Director, International Affairs and Trade
U.S. Government Accountability Office
441 G Street, N.W.
Washington, D.C. 20226

FEB 11 2020

Re: Status of Funding for U.S. Assistance to Central America (GAO-20-163-R)

Dear Ms. Gurkin:

I am pleased to provide the formal response of the U.S. Agency for International Development (USAID) to the draft report produced by the U.S. Government Accountability Office (GAO) titled, *Status of Funding for U.S. Assistance to Central America* (GAO-20-163-R).

USAID welcomes the GAO's work to provide a report on the status of U.S. foreign assistance in Central America. We appreciate the report's acknowledgment of our close coordination with our colleagues with the U.S. Department of State to implement activities in Central America, which we design to complement and reinforce one another.

The GAO's draft report provides an accurate summary of assistance provided prior to the President's direction to suspend assistance in the Republics of El Salvador, Guatemala, and Honduras. Federal Departments and Agencies provided data as of March 31, 2019, which coincided with the timing of the suspension of assistance in the three countries. However, since the GAO reviewed funding data as of March 31, 2019, the Administration reprogrammed approximately \$300 million in USAID's assistance from Fiscal Year (FY) 2018 away from El Salvador, Guatemala, and Honduras, and approximately \$50 million in funds from FY 2017 remain conditioned until the governments of the three countries take further concrete actions to reduce the number of illicit migrants who are coming to the Southern border of the United States.

I am transmitting this letter and the enclosed comments from USAID for inclusion in the GAO's final report. Thank you for the opportunity to respond to the draft report, and for the courtesies extended by your staff while conducting this engagement.

Sincerely,

A handwritten signature in blue ink, appearing to read "Frederick M. Nutt".

Frederick Nutt
Assistant Administrator
Bureau for Management

Attachment
U.S. Agency for International Development
1300 Pennsylvania Avenue, NW
Washington, DC 20523
www.usaid.gov

Text of Comments from the United States Agency for International Development

Chelsa Gurkin

Director, International Affairs and Trade

U.S. Government Accountability Office 441 G Street, N.W.

Washington, D.C. 20226

Re: Status of Funding for U.S. Assistance to Central America (GAO-20-163-R) Dear Ms. Gurkin:

I am pleased to provide the formal response of the U.S. Agency for International

Development (USAID) to the draft report produced by the U.S. Government Accountability Office (GAO) titled, Status of Funding/or U.S. Assistance to Central America (GAO-20-163-R).

USAID welcomes the GAO's work to provide a report on the status of U.S. foreign assistance in Central America. We appreciate the report's acknowledgment of our close coordination with our colleagues with the U.S. Department of State to implement activities in Central America, which we design to complement and reinforce one another.

The GAO's draft report provides an accurate summary of assistance provided prior to the President's direction to suspend assistance in the Republics of El Salvador, Guatemala, and Honduras. Federal Departments and Agencies provided data as of March 31, 2019, which coincided with the timing of the suspension of assistance in the three countries. However, since the GAO reviewed funding data as of March 31, 2019, the Administration reprogrammed approximately \$300 million in USAID's assistance from Fiscal Year (FY) 2018 away from El Salvador, Guatemala, and Honduras, and approximately \$50 million in funds from FY 2017 remain conditioned until the governments of the three countries take further concrete actions to reduce the number of illicit migrants who are coming to the Southern border of the United States.

I am transmitting this letter and the enclosed comments from USAID for inclusion in the GAO's final report. Thank you for the opportunity to respond to the draft report, and for the courtesies extended by your staff while conducting this engagement.

Sincerely,

Frederick Nutt

Assistant Administrator Bureau for Management

(103266)