

WHY THE AFGHAN SECURITY FORCES COLLAPSED



SIGAR

Special Inspector General for Afghanistan Reconstruction

WHAT SIGAR REVIEWED

Since 2002, the United States has allocated nearly \$90 billion in security sector assistance to the Afghan National Defense and Security Forces (ANDSF), with the goal of developing an independent, self-sustaining force capable of combating both internal and external threats.

Yet, in August 2021, the ANDSF collapsed, paving the way for the Taliban to reestablish control of Afghanistan. The House Committee on Oversight and Reform and the House Armed Services Committee directed SIGAR to examine the factors that contributed to the ANDSF's collapse, including the underlying factors over the past 20 years that resulted in the underdevelopment of ANDSF military and police capabilities. In addition, both Committees directed SIGAR to provide an accounting of all U.S.-provided equipment to the ANDSF and the status of all U.S.-trained ANDSF personnel.

SIGAR issued an interim version of this report on May 12, 2022. The Department of Defense (DOD) and Department of State declined to review that interim draft, denied us access to their staff, and mostly declined to answer requests for information. This limited SIGAR's ability to perform this evaluation. Still, this final version includes additional information that we received from U.S. and former Afghan officials over the past eight months without support from U.S. agencies. This draft also includes a new appendix with quotes from U.S. and Afghan interviewees who witnessed the collapse of the ANDSF.

In December 2022, SIGAR offered DOD, State, and the U.S. Agency for International Development (USAID) the opportunity to review and comment on this final report. USAID had no comments. State deferred to DOD for comments. In comments to SIGAR, DOD noted that the report has "important insights" but also disputed certain conclusions. SIGAR responded to those concerns in Appendix II.

The objectives of this evaluation were to (1) determine the factors that contributed to the ANDSF's collapse; (2) assess any underlying factors over the 20-year security sector assistance mission that contributed to the underdevelopment of important ANDSF capabilities and readiness; and (3) account for all U.S.-provided ANDSF equipment and U.S.-trained ANDSF personnel.

There are no recommendations in this report.

February 2023

Why the Afghan Security Forces Collapsed

SIGAR 23-16-IP EVALUATION REPORT

WHAT SIGAR FOUND

The decision by two U.S. presidents to withdraw U.S. military forces from Afghanistan fundamentally altered every subsequent decision by U.S. government agencies, the Ghani administration, and the Taliban. Actions taken by each ultimately accelerated the collapse of the ANDSF in August 2021. But the stage had been set for that collapse long before—by the failure of the U.S. and Afghan governments to create an independent and self-sustainable ANDSF, despite 20 years and \$90 billion of international support.

Due to the ANDSF's dependency on U.S. military forces, the decision to withdraw all U.S. military personnel and dramatically reduce U.S. support to the ANDSF destroyed the morale of Afghan soldiers and police. The ANDSF had long relied on the U.S. military's presence to protect against large-scale ANDSF losses, and Afghan troops saw the United States as a means of holding their government accountable for paying their salaries. The U.S.-Taliban agreement signed under the Trump administration in 2020 made it clear that this was no longer the case, resulting in a sense of abandonment within the ANDSF and the Afghan population. The agreement set in motion a series of events crucial to understanding the ANDSF's collapse.

First, the United States dramatically reduced a critical force multiplier: U.S. airstrikes. In 2017, the Trump administration's South Asia strategy granted the Department of Defense (DOD) additional authorizations to combat the Taliban, mostly in the form of airstrikes. In 2019 alone, the United States conducted 7,423 airstrikes, the most since at least 2009. As a result, senior Afghan officials told SIGAR that the ANDSF was making progress and recapturing territory. Limiting airstrikes after the signing of the U.S.-Taliban agreement the following year left the ANDSF without a key advantage in keeping the Taliban at bay.

Next, the ANDSF remained reliant on the U.S. military in part because the United States designed the ANDSF as a mirror image of U.S. forces, which required a high degree of professional military sophistication and leadership. This created long-term ANDSF dependencies. The United States also created a non-commissioned officer corps, which had no foundation in Afghanistan military history. A critical component of the ANDSF was the Afghan Air Force (AAF), which was the greatest advantage the force had over the Taliban. However, the AAF was not projected to be self-sufficient until at least 2030. The U.S. decision to withdraw on-site contract maintenance from Afghanistan in May 2021 reduced the availability of operational aircraft and removed maintenance instruction at key regional airfields. Because the ANDSF did not have the logistical capability of moving stockpiles of U.S.-provided weapons and supplies by ground quickly enough to meet operational demands, it had to rely on a thinly stretched AAF to do so. As a result, ANDSF units complained that they lacked enough ammunition, food, water, and other military equipment to sustain military engagements against the Taliban.

Additionally, the Afghan government failed to develop a national security strategy following the withdrawal of U.S. forces. Instead, former President Ashraf Ghani frequently changed ANDSF leaders and appointed loyalists, often on the basis of ethnicity, which politicized the ANSDF. This constant turnover weakened chains of command, morale, and trust in the ANDSF. Young, well-trained, educated, and professional ANDSF officers who grew up under U.S. tutelage were marginalized and their ties to the U.S. became a liability.

Meanwhile, the Taliban's military campaign exploited the ANDSF's logistical, tactical, and leadership weaknesses. Direct attacks and negotiated surrenders set up a domino effect of one district after another falling to the Taliban. The Taliban's media and psychological warfare campaign, magnified by real-time reporting, further undermined the Afghan forces' determination to fight.

In addition to the more immediate factors for the collapse listed above, there were also underlying and systemic factors that predated the U.S.-Taliban agreement that made the ANSDF vulnerable to collapse in the first place. First, the length of the U.S. commitment was disconnected from a realistic understanding of the time required to build a self-sustaining security sector—a process that took decades to achieve in South Korea. Ever-changing and politically driven milestones for engagement undermined the U.S. government's ability to set realistic goals for building a capable and self-sustaining military and police force.

SIGAR also found that the U.S. military was tasked with balancing competing requirements. For example, battlefield success was critical to create the conditions necessary to draw down U.S. combat forces. But because U.S. troops were far more effective at fighting, they often led missions or filled critical gaps in missions—providing close air support, airstrikes, medical evacuation, logistics, and intelligence gathering—at the expense of the ANDSF gaining experience fighting on its own. As a result, the ANDSF became overly reliant on borrowed capabilities.

Second, SIGAR found that no one country or agency had ownership of the ANDSF development mission. Instead, ownership existed within a NATO-led coalition and with temporary organizations, such as the International Security Assistance Force (ISAF), Resolute Support, and the Combined Security Transition Command—Afghanistan (CSTC-A). These entities were staffed with a constantly changing rotation of military and civilian advisors. The frequent personnel turnover impeded continuity and institutional memory.

Third, advisors were often poorly trained and inexperienced for their mission. The U.S. advising mission in Afghanistan encountered several challenges, including limited or no pre-deployment and in-theater training, and frequent rotational deployments that lacked proper handovers. These shortcomings undermined the U.S. government's ability to build relationships with and capacity among Afghan forces.

Fourth, the lack of effective interagency oversight and assessment programs prevented a clear picture of reality on the ground. The United States lacked any real yardstick for measuring the ANDSF's development. Since 2005, the U.S. metrics used by the military focused primarily on inputs and outputs, masking performance-degrading factors such as poor leadership and corruption. During the U.S. military surge, DOD's measurement methods changed five times, making long-term tracking of ANDSF progress impossible. Despite the goal of developing a self-sustaining ANDSF, the highest recorded measurement of progress during the U.S. military's transition of security to the ANDSF was "independent with advisors." a complete disconnect from DOD's stated objective.

Fifth, corruption eroded ANDSF capabilities, undermining its legitimacy and efficiency. U.S. efforts to mitigate corruption were stymied by a culture of impunity and lack of political will. The U.S. responded by taking ownership of the processes in order to control for corruption, which in turn led to a lack of Afghan mission and logistics ownership, as well as a reliance on the U.S. military to conduct combat and patrol missions.

SIGAR found that the United States has long struggled to provide an accurate accounting of U.S.-provided equipment and U.S.-trained ANDSF personnel. Since at least 2009, various U.S. inspectors general have published reports noting these accountability shortfalls. In 2020, SIGAR found that DOD did not meet its own oversight requirements for monitoring sensitive equipment transferred to the Afghan government and the ANDSF, leaving the equipment susceptible to theft and loss. In recent years, SIGAR, the DOD Office of Inspector General, and others have found that the U.S.-contracted Afghan Personnel and Pay System (APPS) did not electronically interface with other Afghan personnel systems, nor did its internal controls prevent the introduction of fictitious records into the system. SIGAR is currently conducting a follow-up audit into the APPS system and its deficiencies.

Tracking equipment and personnel was a challenge before the collapse and has become exponentially harder after the collapse. However, SIGAR has accounted for some items and personnel. First, the Taliban is using U.S.-provided ANDSF equipment for its own training and operations. As part of its robust propaganda campaign, the Taliban has advertised U.S.-acquired equipment—including armored vehicles and military aircraft—in videos of military parades and in training videos. Second, the United States was able to recover some U.S.-provided aircraft it had access to at the time of the collapse. Some of these aircraft were moved into storage in the United States; others have already been repurposed and sent to other countries, such as Ukraine. Further, AAF pilots flew several aircraft from Afghanistan to central Asia when evacuating from northern bases that the Taliban was overrunning. Lastly, some former ANDSF members have escaped Afghanistan; others are in hiding, have been killed, or have joined extremist groups in Afghanistan.

February 28, 2023

The Honorable James Comer Chairman Committee on Oversight and Accountability United States House of Representatives

The Honorable Mike Rogers
Chairman
Committee on Armed Services
United States House of Representatives

The Honorable Glenn Grothman Chairman Subcommittee on National Security, the Border, and Foreign Affairs Committee on Oversight and Accountability United States House of Representatives

The Honorable Stephen F. Lynch Member of Congress United States House of Representatives The Honorable Jamie Raskin Ranking Member Committee on Oversight and Accountability United States House of Representatives

The Honorable Adam Smith
Ranking Member
Committee on Armed Services
United States House of Representatives

The Honorable Katie Porter
Ranking Member
Subcommittee on National Security, the Border, and Foreign Affairs
Committee on Oversight and Accountability
United States House of Representatives

This report responds to directives from the House Armed Services Committee and House Committee on Oversight and Reform and its Subcommittee on National Security concerning the collapse of the Afghan National Defense and Security Forces (ANDSF) in August 2021. The objectives of this evaluation were to (1) determine the factors that contributed to the ANDSF's collapse; (2) assess any underlying factors over the 20-year security sector assistance mission that contributed to the underdevelopment of important ANDSF capabilities and readiness; and (3) account for all U.S.-provided ANDSF equipment and U.S.-trained ANDSF personnel, where possible.

We found six short-term factors that accelerated the ANDSF's collapse in August 2021. First, the decision to withdraw all U.S. military forces fundamentally changed the behaviors of the United States, the Ghani administration, and the Taliban. Actions taken by each ultimately accelerated the collapse of the ANDSF in August 2021. Many Afghans thought the U.S.-Taliban agreement was an act of bad faith and a signal that the United States was handing over Afghanistan to the enemy as it rushed to exit the country; its immediate effect was a dramatic loss in ANDSF morale. Other factors contributing to the ANDSF's collapse included the change in the U.S. military's level of support to the ANDSF, the ANDSF's failure to become self-sustaining, Afghan President Ashraf Ghani's frequent changes of ANDSF leaders and appointment of loyalists, the Afghan government's failure to take responsibility for Afghan security through the implementation of a national security strategy, and the Taliban's effective exploitation of ANDSF weaknesses. These six short-term factors worked together to cause the ANDSF's collapse.

In addition, we identified eight systemic factors that explain why, after 20 years and nearly \$90 billion in U.S. security assistance, the ANDSF was vulnerable to collapse in the first place and ill prepared to sustain security following a U.S. withdrawal. Specifically, (1) the length of the U.S. commitment was disconnected from a realistic understanding of the time required to build a self-sustaining security sector; (2) no one country or agency had ownership of the ANDSF development mission; (3) advisors were often poorly trained and

inexperienced for their mission, while frequent personnel rotations impeded standardization, continuity of effort, and institutional memory; (4) the lack of effective interagency oversight and assessment programs prevented a clear picture of reality on the ground; (5) Afghan corruption eroded ANDSF capabilities; (6) U.S. training, logistics and weapons procurement policies undermined its stated goal of creating a self-sustaining Afghan military; (7) the United States perpetuated pre-existing ethnic and regional tensions rather than achieving stated mission goals of force diversity and unification; and (8) the U.S. and Afghan governments failed to develop a police force effective at providing justice and protecting Afghan citizens from crime.

During our work looking at the accounting for and status of U.S.-provided equipment to the ANDSF and U.S.-trained ANDSF personnel, we found that (1) the United States lacked a full accounting of equipment and personnel even before the collapse; (2) the Taliban is now using U.S.-provided military equipment in operations; (3) some U.S.-provided aircraft have been recovered while some others remain in limbo in other countries; and (4) ANDSF personnel have escaped, are in hiding, have been killed, or may have joined extremist groups.

We are not making any recommendations in this report.

SIGAR issued an interim version of this report on May 12, 2022. DOD and State declined to review that interim draft, denied us access to their staff, and mostly declined to answer requests for information. This limited SIGAR's ability to perform this evaluation. Still, this final version includes additional information that we received from U.S. and former Afghan officials over the past eight months, without support from U.S. agencies. This draft includes updates throughout, a new appendix with quotes from U.S. and Afghan interviewees who witnessed the collapse of the ANDSF, and a new section on the politicization of the ANSDF.

We also offered DOD, State, and USAID the opportunity to review and comment on this final report. USAID had no comments. State deferred to DOD for comments. In comments to SIGAR, DOD noted that the report has "important insights" but also disputed certain conclusions. SIGAR responded to those concerns in Appendix II.

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

John F. Sopko

Special Inspector General for Afghanistan Reconstruction

TABLE OF CONTENTS

Background1
Six Short-Term Factors Accelerated the Collapse of the ANDSF, Beginning with the Decision by Two U.S. Presidents to Withdraw the U.S. Military and its Contractors from Afghanistan
Eight Systemic Factors Contributed to the ANDSF's Collapse
Status of U.SProvided ANDSF Equipment and U.S-Trained ANDSF Personnel Remains Mostly Unknown 65
Conclusion
Agency Comments
Appendix I - Scope and Methodology80
Appendix II - Comments from U.S. Agencies
Appendix III - In Their Own Words95
Appendix IV - Historical Comparisons of the U.S. Approach in Korea with that of Vietnam and Afghanistan110
Appendix V - Acknowledgments
FIGURES
Figure 1 - Taliban Completes Their Conquest of Afghanistan, August 6–September 5, 2021 5
Figure 2 - Ministerial Advising: Examples of Core Functions Required to Govern Security Forces46
Figure 3 - NTM-A Trainer Shortfalls
Figure 4 - Inconsistent Monitoring and Evaluation Systems
Figure 5 - Evolution of the Commander's Unit Assessment Tool Ratings
Figure 6 - U.SAppropriated Reconstruction Funding for Afghanistan Shown as a Percentage of Afghan Gross Domestic Product
Figure 7 - Categories of Corruption
Figure 8 - Equipment Provided to the ANDSF Between 2005 and 2021, And What Was Left Behind 66
PHOTOS
Photo 1 - Opening of the Three-day Conference at Salam Khana Palace, Arg

ABBREVIATIONS

AAF Afghan Air Force

ANA Afghan National Army

ANASOC Afghan National Army Special Operations Command

ANDSF Afghan National Defense and Security Forces

ANP Afghan National Police

APPS Afghan Personnel and Pay System

ASFF Afghan Security Forces Fund

CENTCOM U.S. Central Command

CSTC-A Combined Security Transition Command – Afghanistan

DOD Department of Defense

DOD OIG Department of Defense Office of Inspector General

FY Fiscal year

ISAF International Security Assistance Force

MOD Afghan Ministry of Defense
MOI Afghan Ministry of Interior

NDS National Directorate of Security
NPA National Procurement Authority

NTM-A NATO Training Mission – Afghanistan

OVERLORD Operational Verification of Reliable Logistics Oversight Database

SCIP Security Cooperation Information Portal

SMW Special Mission Wing

SOAG Special Operations Advisory Group

SSA Security Sector Assistance

State Department of State
TAA Train, advise, assist

TAAC-Air Train, Advise, Assist Command-Air

For two decades, at a cost of nearly \$90 billion, the United States—in partnership with NATO and the Afghan government—supported the development of the Afghan National Defense and Security Forces (ANDSF), which consisted of the Afghan National Army (ANA), Afghan Air Force (AAF), and Afghan National Police (ANP). Over that period, the United States deployed military and civilian personnel to train, advise, and mentor Afghan soldiers, police, and ministry officials. The United States provided the ANDSF over 600,000 weapons, 300 aircraft, 80,000 vehicles, communication equipment, and other advanced material, such as night vision goggles and biometric systems. The goal was to build an ANDSF that was independent, self-sustaining, and able to defend against internal and external threats. However, in August 2021, following the U.S. decision to withdraw from the country, the ANDSF collapsed.

On September 10, 2021, the Chair and Ranking Member of the House Committee on Oversight and Reform and the Chair and Ranking Member on its Subcommittee on National Security directed SIGAR to (1) examine the factors that contributed to the ANDSF's collapse, including any underlying factors over the past 20 years that contributed to an underdevelopment of ANDSF capabilities, and (2) account for all U.S.-provided equipment and U.S.-trained ANDSF personnel. On September 23, 2021, the House passed its version of the National Defense Authorization Act for Fiscal Year (FY) 2022. In its accompanying report (H. Rept. 117-118), the House Armed Services Committee directed SIGAR to evaluate the ANDSF's performance from February 2020 to August 2021, and to answer other questions similar to those in the House Committee on Oversight and Reform's request.

The objectives of this evaluation were to (1) determine the factors that contributed to the ANDSF's collapse; (2) assess any underlying factors over the 20-year security sector assistance mission that contributed to the underdevelopment of important ANDSF capabilities and readiness; and (3) account for all U.S.-provided ANDSF equipment and U.S.-trained ANDSF personnel, where possible. SIGAR issued an interim version of this report on May 12, 2022. This version includes additional information that we received from U.S. and former Afghan officials over the past eight months.

To accomplish these objectives, we reviewed hundreds of government and academic reports related to the ANDSF's development and the reasons for its eventual collapse. We also conducted over 40 interviews with former Afghan government officials, former ANDSF members, and current and former U.S. government officials, including former commanders of U.S. forces, commanders of the Combined Security Transition Command–Afghanistan (CSTC-A) (the unit responsible for the ANDSF's development over the last 15 years), ambassadors, and advisors responsible for the development of the Afghan army, air force, special forces, and police. In addition, we used SIGAR's repository of interviews and reviewed more than 100 relevant to our inquiry. Throughout the years, the Department of Defense (DOD) has provided information through SIGAR's quarterly data call process; we reviewed hundreds of those responses. Further, we used prior SIGAR audits, inspections, evaluations, and lessons learned reports addressing U.S. efforts to build the ANDSF. Collectively, these reports have referenced thousands of U.S. government documents and academic reports.

We conducted our work for this report in Arlington, Virginia, and via virtual telecommunication methods from October 2021 through February 2023, in accordance with the Quality Standards for Inspection and Evaluation published by the Council of the Inspectors General on Integrity and Efficiency. Appendix I has a more detailed discussion of our scope and methodology.

BACKGROUND

In 2002, the United States and its coalition partners concluded that the development of an internationally trained and professional Afghan security force could serve as a viable alternative to the expansion of international forces in Afghanistan. Despite being ill prepared and lacking proper doctrine, policies, and resources, the United States took the lead in building the ANA. Coalition partners accepted the responsibility

for other efforts: police reform (Germany), counternarcotics (United Kingdom), judicial reform (Italy), and disarmament, demobilization, and reintegration (Japan).¹

In May 2002, the United States began training the ANA, with U.S. Special Forces leading the effort. Recognizing that training a national army was beyond the core competency of the Special Forces, the United States deployed the U.S. Army's 10th Mountain Division to expand the training program from small infantry units to larger military formations, and to develop defense institutions such as logistics networks. However, the U.S. invasion of Iraq in 2003 removed a key resource from the Afghanistan mission: active-duty military units to train the Afghan military. Instead, training the Afghan military transitioned to a steady rotation of various Army National Guard units.²

In 2004, the United Nations described Afghanistan as "volatile, having seriously deteriorated in certain parts of the country." At the same time, the Defense Intelligence Agency director reported that enemy attacks had reached their highest levels since the collapse of the Taliban government. The United States, recognizing that dividing security sector responsibilities among the coalition was not producing the desired results, increased its commitments. In 2005, the United States assumed the lead for developing the ANA and the ANP. In 2006, the U.S. military created CSTC-A as a temporary entity responsible for training, advising, assisting, and equipping the Afghan security forces.⁴

As U.S. and coalition military forces tried to get ahead of growing insecurity in Afghanistan, the United States turned to expanding the ANDSF on a politically constrained timeline. For the ANA, training capacity at the Kabul Military Training Center increased from two to five *kandaks* (the equivalent of U.S. Army battalions). In 2007, basic training was reduced from 14 to 10 weeks. ANP training underwent a similarly compressed schedule. In 2005, the U.S. military reported that of Afghanistan's 34,000 "trained" police officers, only 3,900 had been through the basic 8-week course, while the remainder had attended a 2-week transition course. In contrast, police recruits in the United States receive an average of 21 weeks of basic training, followed by weeks of field mentoring.⁵

Meanwhile, the Afghan security forces lacked appropriate equipment, which threatened their combat readiness. According to a 2005 U.S. military report, some ANP units had less than 15 percent of the required weapons and communications systems on hand.⁶ In 2006, retired U.S. General Barry McCaffrey concluded that the ANA was "miserably under-resourced," which was becoming a "major morale factor for their soldiers." ⁷

Despite issues with equipping the Afghan military and police, the United States pushed to expand ANDSF troop numbers. By the end of 2006, senior U.S. officials told the Afghan government that the United States would withhold funding if the Afghans did not agree to expand the ANP from 60,000 to 82,000 officers. In 2008, the U.S. and Afghan governments agreed to expand the ANA from 75,000 to 134,000 soldiers (a number that included members of the new AAF). However, there was little consideration of associated fiscal and resource constraints.⁸

As part of the Afghan military expansion, the United States initiated training of specialized units, transitioning the ANA from a light-infantry army to a combined armed service with army, air force, and special forces elements—in other words, a force made in the image of the United States' own military. Despite the inherent difficulties of recreating the U.S. military's model in an impoverished nation, the train, advise, and assist (TAA) programs for the ANDSF's specialized units were the most successful of the training efforts. U.S. Special Operations Command and some U.S. Air Force elements were responsible for the comprehensive and persistent approach taken.⁹

In 2009, with the Taliban threat increasing and the ANDSF struggling to secure the country, President Barack Obama authorized a surge of U.S. combat forces and agreed to increase the ANDSF end strength to 352,000 soldiers and police. At the same time, President Obama announced a withdrawal date for combat forces and the transfer of security to the ANDSF to begin in mid-2011. With the president's guidance, the U.S. military pursued a strategy of rapidly improving security, while also supporting the development of a struggling ANDSF.

This two-track strategy created incentives for U.S. trainers and advisors to accomplish their goals by augmenting critical gaps in Afghan capability, providing enablers such as close air support, airlift, medical evacuation, logistics, and leadership. At the same time, the mandate to conduct partnered operations with the ANDSF taught the Afghans to model their fighting on that of the United States. An unintended outcome of this was an increased Afghan reliance on U.S.-provided advanced military capabilities and air support.¹⁰

In 2012, as U.S. and NATO forces began to draw down, the ANDSF struggled to succeed on its own. General Joseph Dunford, then the International Security Assistance Force (ISAF) commander, warned the Senate Armed Services Committee in 2014 that once coalition forces withdrew, the Afghan security forces "will begin to deteriorate...I think the only debate is the pace of that deterioration." 11 On December 31, 2014, the United States and its coalition partners ended the ISAF mission and transitioned to the Resolute Support mission, which focused on developing ministerial capacity and supporting the ANDSF at the ANA regional corps level. There were no dedicated coalition advisors to the Afghan police below the regional zone level. 12

The security situation began to deteriorate following the transition to the Resolute Support mission, providing a clear indication that the ANDSF was not ready to provide nationwide security without continued international operational support. Within the first 9 months of 2015, the Taliban captured the provincial capital of Kunduz (the first provincial capital to fall since the start of the war) and asserted control over the Musa Qala District in Helmand Province; meanwhile, the ANA's 215th Corps collapsed. The Obama administration responded by deploying U.S. Special Forces and air support to recapture seized territory, loosening restrictions on targeting the Taliban, redeploying U.S. Marines into Helmand Province to reestablish security, and pushing back the planned U.S. withdrawal.¹³

Under the Trump administration's South Asia strategy, military operations escalated dramatically. In 2017, the United States dropped the GBU-43 Massive Ordinance Air Blast (informally known as the Mother of All Bombs) in Nangarhar Province, targeting the Islamic State. In 2018, the U.S. Army deployed the 1st Security Force Assistance Brigade to partner with ANA units below the corps level. In 2019, the United States conducted 7,423 airstrikes, the most since at least 2009.¹⁴

Then U.S. military support to the ANDSF came to an abrupt end. On February 29, 2020, the United States and the Taliban signed a bilateral agreement in Doha, Qatar, stipulating that the United States would withdraw all U.S. military personnel and contractors from Afghanistan. The United States signed the agreement despite the fact that the ANDSF was still dependent on the U.S. military for support. In return, the Taliban promised not to attack the United States or allow attacks from Afghanistan on the United States or its allies, and to enter into intra-Afghan peace negotiations.¹⁵

Within only a few months of the signing of the U.S.-Taliban agreement, the Taliban initiated its offensive against the ANDSF, testing the strength and boundaries of the agreement. ¹⁶ The highest number of Taliban-initiated attacks against the ANDSF since at least the agreement occurred from September to November 2020. ¹⁷ In October 2020, then-Resolute Support Commander General Austin Scott Miller urged the Taliban to reduce violence, and in March 2021, General Miller warned that the continued U.S. withdrawal from Afghanistan could leave the ANDSF without vital support. ¹⁸ In March 2021, as the incoming Biden administration deliberated its Afghanistan policy, the Taliban threatened to resume attacks against the United States and the coalition if they did not withdraw by May 1, 2021, as agreed to by the Trump administration. In April 2021, the U.S. intelligence community concluded that the likelihood of a peace deal within a year was low, that the ANDSF continued to face setbacks, and that the Taliban were confident of achieving a military victory. ¹⁹

On April 14, 2021, after deliberations among his national security team, President Biden announced that the U.S. would withdraw all U.S. military and contractors by September 11, 2021, on the occasion of the 20th anniversary of the September 11th attacks.²⁰ In May 2021, the Taliban overran six ANA bases in Baghlan Province, and at least 200 soldiers stationed at these bases surrendered. According to village elders and government officials, another 26 outposts and bases in four other provinces surrendered after private

negotiations with the Taliban. Meanwhile, on May 28, 2021, the United States transferred one of its primary bases in Kabul, the New Kabul Compound, to the ANDSF.²¹

On June 16, 2021, about two dozen Afghan Special Forces soldiers were surrounded and killed in northern Fayab Province, including the renowned field commander, Colonel Sohrab Azimi, leading to mourning across the country and within the ANDSF.²² A few days later, President Ghani called on Afghans to arm themselves in "public uprising forces" (an umbrella term for local pro-government militias) to fight the Taliban.²³ On July 2, 2021, the United States completed its withdrawal from Bagram Air Base. By July 4, the Taliban had seized more than a dozen districts in northern Afghanistan.²⁴ On July 31, the conflict, previously confined to rural areas and smaller cities, reached a turning point as the Taliban launched attacks on major airports in Kandahar and Herat Provinces.²⁵

Over a 5-day period in early August 2021, the Taliban captured seven provinces in northern Afghanistan, an area with a reputation of putting up exceptionally strong resistance to the Taliban since the 1990s. Former militia leaders from northern provinces, such as Atta Mohammad Noor and Abdul Rashid Dostum, initially rallied the local population to create public uprising forces to combat the growing Taliban offensive. However, according to local observers, the Afghan government did not provide any support to these forces. A resident of Takhar Province told reporters at the time, "The security forces and public uprising forces have been fighting for the past 40 days and standing against the Taliban without the support of the central government. Unfortunately, the lack of equipment and central government's support had caused Taloqan [Takhar's provincial capital] to fall to the Taliban." Erurther, a police chief in Kunduz City said, "We are so tired, and the security forces are so tired... We hadn't received reinforcements and aircraft did not target the Taliban on time." Seeing that no outside support was forthcoming, Northern Alliance leaders fled to neighboring provinces, abandoning their positions. According to local reporting, some northern provincial capitals were captured with little or no fighting.

On August 1, seemingly unaware of the increasing security crisis, President Ghani held a new governance initiative event during which he emphasized that the Afghan government had a "new plan" to turn around the security situation within 6 months. That plan included mobilizing public uprising forces and more than doubling the elite commando forces. ³¹ The Taliban's timetable was shorter: In only 30 days, it captured all 34 provinces in Afghanistan—33 of the 34 within a 10-day period starting on August 6. Figure 1 shows when the Taliban captured each province. ³²

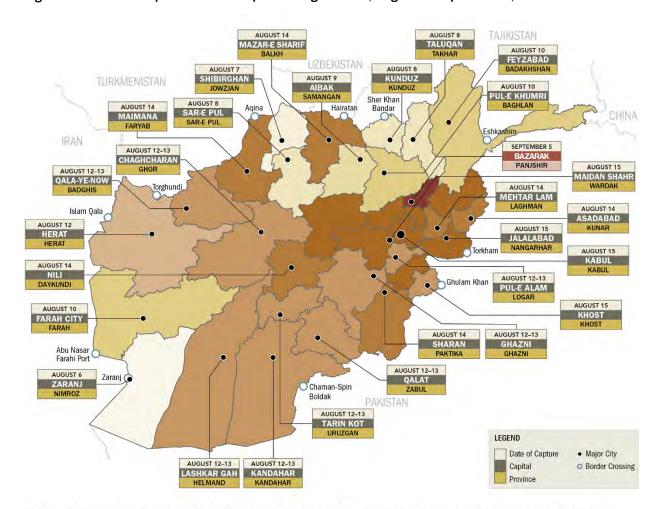


Figure 1 - Taliban Completes Their Conquest of Afghanistan, August 6-September 5, 2021

Note: The map above is based on an Al Jazeera map of the fall of Afghanistan, edited to include additional provinces and a different color scheme. Lightest-to-darkest shading of provinces indicates calendar sequence of Taliban control of capitals, oldest to newest. The dates represent the final fall of the provincial capitals provided by open sources, and may not indicate Taliban control of the entire province.

Source: Reuters, "Taliban capture first Afghan provincial capital, in Nimroz – police," 8/6/2021; Washington Post, "Taliban fighters overrun an Afghan provincial capital for the first time since withdrawal of foreign forces," 8/6/2021; Al Jazeera, "Shebergan: Taliban captures second Afghan provincial capital," 8/7/2021; Stars and Stripes, "Taliban seize major Afghan city, one of three provincial capitals to fall Sunday," 8/8/2021; Daily Mail, "Taliban captures its SiXTH city in less than a week as military pilots quit after being targeted for assassination, leaving Afghan troops without vital air support," 8/9/2021; Long War Journal, "Former headquarters of Northern Alliance falls under Taliban control," 8/10/2021; Al Jazeera, "Taliban captures Afghan commander Ismail Khan after fall of Herat," 8/13/2021; Voice of America, "Taliban Seize Several Major Afghan Provincial Capitals," 8/13/2021; New York Times, "Afghanistan's Commercial Hub, Mazari-Sharif, Falls to the Insurgents," 8/14/2021; Associated Press, "Taliban capture key northern city, approach Afghan capital," 8/14/2021; Al Jazeera, "Taliban enters Kabul, awaits' peaceful transfer' of power," 8/15/2021; Long War Journal, "Taliban completes conquest of Afghanistan after seizing Panjshir," 9/6/2021.

On August 15, 2021, the Taliban arrived at the gates of Kabul, compelling President Ghani to flee to Uzbekistan and precipitating the collapse of the Afghan government.³³ By then, six of the seven ANA Corps had surrendered or dissolved.³⁴ Only the 215th Corps in Helmand Province remained engaged in combat operations against the Taliban for 2 days after the president had fled the country, at which point it was instructed to stop fighting.³⁵ On the day of President Ghani's departure, the Taliban entered the presidential palace.³⁶ Although the Taliban controlled the majority of the country, it was not until September 6, 2021, that the Taliban was able to capture the last provincial capital of Panjshir Province. A day later, on September 7, the Taliban named its new interim government.³⁷

SIX SHORT-TERM FACTORS ACCELERATED THE COLLAPSE OF THE ANDSF, BEGINNING WITH THE DECISION BY TWO U.S. PRESIDENTS TO WITHDRAW THE U.S. MILITARY AND ITS CONTRACTORS FROM AFGHANISTAN

SIGAR found that six short-term factors accelerated to the ANDSF's collapse in August 2021. The first factor was the U.S. decision to withdraw U.S. military and military contractors from Afghanistan through the February 2020 signing of the U.S.-Taliban agreement under the Trump administration, and the withdrawal following President Biden's public address in April 2021. These decisions fundamentally altered every subsequent decision by U.S. government agencies, the Ghani administration, and the Taliban. Many Afghans thought the U.S.-Taliban agreement was an act of bad faith and a signal that the U.S. was handing over Afghanistan to the enemy as it rushed to exit the country. Its immediate effect was that the agreement degraded ANDSF morale. Other short-term factors contributing to the ANDSF's collapse included changes to the U.S. military's level of support to the ANDSF following the signing of the U.S.-Taliban agreement, the ANDSF's inability to become self-sustaining, the politicization of the ANDSF, the Afghan government's failure to establish a national security plan, and the Taliban's effective exploitation of ANDSF weaknesses. These six factors set into motion a cascade of events that led to the ANDSF's collapse.

The U.S.-Taliban Agreement and Subsequent Withdrawal Announcement Degraded ANDSF Morale

Former Afghan officials and ANDSF officers conveyed to SIGAR and various media outlets a clear consensus that the February 2020 signing of the U.S.-Taliban agreement and the April 2021 announcement of the continuation of the withdrawal of U.S. military and contractor personnel degraded ANDSF morale.³⁹ Although U.S. official statements stressed continued financial, diplomatic, and logistical support, the ANDSF counted on the actual U.S. military presence in Afghanistan as its protection against large-scale ANDSF losses.⁴⁰ One analyst of Afghan politics, Columbia University professor Dipali Mukhopadhyay, has written that the presence of U.S. forces was a symbol to Afghan elites that the United States was politically invested in Afghanistan's future—a form of psychological signaling that appeared as important for the government's survival as actual money.⁴¹

According to ANDSF officials, the U.S.-Taliban agreement catalyzed the collapse. Former Afghan 215th Army Corps Commander General Sami Sadat told SIGAR that the agreement's psychological impact was so great that the average Afghan soldier switched to "survival mode and became [susceptible] to accepting other offers and deals." Another senior ANDSF official told us that after the Doha agreement was signed, Afghan soldiers knew they were not the winners. 43

The U.S.-Taliban agreement gave the Taliban its core demand: the complete withdrawal of U.S. and coalition troops, as well as contractors. The United States, in return, received the promise of the safe withdrawal of U.S. troops, the promise that the Taliban would enter into intra-Afghan talks, and vague assurances that al-Qaeda would not use Afghan territory to strike the United States and its allies.⁴⁴ The Afghan government, a nonsignatory to the agreement, was excluded from negotiations, legitimating the Taliban on the world stage and further undercutting the Afghan government's credibility, which many Afghans already viewed as illegitimate.⁴⁵ Shortly after the agreement was signed, Taliban leader Haibatullah Akhundzada declared victory on behalf of the "entire Muslim and Mujahid nation."⁴⁶

As part of the agreement, the U.S. agreed to a lopsided prisoner exchange—5,000 militants in return for only 1,000 Taliban-held Afghan government prisoners. U.S. Special Representative for Afghanistan Reconciliation Zalmay Khalilzad, the lead U.S. negotiator, touted the exchange as a trust-building exercise ahead of intra-Afghan talks.⁴⁷ According to a senior Afghan official, the Afghan government protested the prisoner release because it was one of its last sources of leverage; it ultimately agreed only under pressure from Washington,

which included a threat to withhold aid. ⁴⁸ The release of 5,000 Taliban fighters by September 2020 regenerated the Taliban's combat power and further demoralized the ANDSF. ⁴⁹ According to press reports, most prisoners ignored their signed pledges not to rejoin the fight against government forces and returned to the battlefield as fighters, commanders, and leaders of the Taliban's shadow government. For example, one former prisoner resumed his old post as Helmand's shadow deputy governor and in July 2021 led the assault on the provincial capital of Lashkar Gah. ⁵⁰ Former General Sadat, the commander in charge of Helmand's defense in 2021, told SIGAR that most of the released prisoners were group leaders, commanders, and chiefs who could go into a province or a village and recruit and mobilize their groups quickly. ⁵¹ Several ex-prisoners told Australian journalist Lynne O'Donnell that the Taliban's pledge not to redeploy prisoners was a deliberate deception. ⁵²

The character of the withdrawal left many Afghans with the impression that the U.S. was simply handing Afghanistan over to a Taliban government-in-waiting. A senior Afghan official told SIGAR that he faulted the United States for not negotiating with the Afghan government directly and keeping it, perhaps intentionally, in the dark. "President Ghani [told U.S. officials], if you want to withdraw, [then] withdraw," the senior Afghan official said. But, he added, Ghani urged the United States to negotiate with the Afghan government, to give it a fighting chance. Otherwise, the senior official said, President Ghani believed that negotiating with the Taliban delegitimized everything and the Taliban gained a victory narrative.⁵³

Several former Afghan and senior U.S. officials told SIGAR the Biden administration's withdrawal process was abrupt and uncoordinated—in particular, the withdrawal of contractor support for the ANDSF.⁵⁴ Lisa Curtis, the National Security Council's Senior Director for South and Central Asia during the Trump administration, likened the U.S. withdrawal to "yanking the rug out from under the Afghans."⁵⁵ However, the U.S.-Taliban Agreement entered into by the Trump Administration required the withdrawal of all contractors along with the troops. Still, one former senior Afghan official told SIGAR that he had mistakenly believed that some contractors and U.S. capabilities would remain after the troop withdrawal.⁵⁶ According to retired Lt. Gen. David Barno, who commanded U.S. forces from 2003 to 2005, even the U.S. military underestimated the significance of pulling contractor support in Afghanistan. He told SIGAR that contractor forces could not sustain themselves in a high-threat environment like Afghanistan without military on the ground. Therefore, a plan to keep contractors in place, or a more gradual drawdown, was a critical missing piece.⁵⁷

Accounts of the U.S. departure from Bagram Airfield in July 2021 revealed frustration among Afghan military officials, who told the Associated Press that U.S. forces departed the base late at night, shutting off the electricity, without notifying the new Afghan base commander. The commander realized it two hours later—after looters had ransacked the base. Pentagon spokesman John Kirby later told reporters that "high-level" Afghan officials had been made aware of the U.S. departure, while declining to dispute the Afghan military officials' accounts. Nevertheless, the perception of the late-night departure had a demoralizing effect on Afghan soldiers. One Afghan soldier told the Associated Press that "in one night, [the United States] lost all the goodwill of 20 years by leaving the way it did—in the night, without telling the Afghan soldiers who were outside patrolling the area." A senior ANDSF official told SIGAR that the Bagram departure was a clear signal to all ANDSF that they were alone and that no logistics, medical, or salary support would come from the international community. In addition, several former senior Afghan officials told us that the circumstances of the withdrawal from Bagram was one of several U.S. decisions that reinforced the perception that the United States was abandoning the Afghan government.

Finally, according to a former senior Afghan official, the secrecy surrounding certain specifics in the U.S.-Taliban agreement demoralized them.⁶² For ANDSF forces already physically isolated, facing supply shortages, and weathering aggressive Taliban propaganda efforts, paranoia around the U.S.-Taliban agreement fed distrust and conspiracy theories.⁶³

Conditionality Stipulations for Withdrawal Contained in the U.S.-Taliban Agreement Contributed to the Afghan Government's Failure to Plan for a Post-Withdrawal Reality

The Taliban's agreement to participate in talks with the Afghan government as a condition of the U.S.-Taliban deal likely reinforced President Ghani's perception that the United States was not going to leave Afghanistan, at least not before an intra-Afghan peace deal was finalized. One senior U.S. official told us that for a while, Afghan leaders believed that the United States "wouldn't be able to withdraw, based on the agreements that we have and their interpretation...that without their [permission], we could not withdraw." As a result, President Ghani did not accurately assess the Taliban threat, choosing instead to focus on his political rivals and their threats to his presidency. According to Afghanistan Analysts Network analysis, this likely contributed to President Ghani's delay in planning for a post-withdrawal reality and his failure to support his political rivals' public uprising forces.

According to a former senior Afghan official, the Afghan government read the U.S.-Taliban agreement as the conditions-based peace deal it purported to be, not the calendar-based withdrawal deal that it had become. "Our understanding [of the agreement] was the conditionality part of it," the former official told SIGAR.⁶⁷ In a *New Yorker* interview, Hamdullah Mohib, Ghani's former national security advisor, claimed that "Ghani felt lied to," especially after the Trump administration ignored the Taliban's violations of its commitments. "He was undermined," the advisor said.⁶⁸

Mohib told SIGAR, "Of course, we always knew the United States would withdraw eventually... [b]ut we were caught off guard by President Biden's decision to withdraw completely without conditions being met in the U.S. agreement with the Taliban. That April announcement was a shock to us because prior to that, throughout our partnership with the [United States], U.S. officials had consistently—at every opportunity—assured the Afghan government that they were committed to an 'independent and democratic Afghanistan'... and they refuted profusely any argument that their negotiations with the Taliban and their subsequent deal with the Taliban was essentially a guise to withdraw all of their troops. We were constantly reassured that the [United States] was committed to the partnership with the Afghan government. They insisted that they wanted a peaceful Afghanistan in which the gains of the last 20 years would be preserved. They maintained this position until the very end." ⁶⁹

Several former Afghan officials told SIGAR that Afghan elites ignored signals from three consecutive U.S. administrations because they believed Afghanistan was too strategically important for the United States, which had invested too much in Afghanistan to leave. ⁷⁰ Abdul Qayom Rahimi, the last governor of Logar Province before the collapse, told SIGAR: "Fighting for 20 years gave the impression that the Americans are staying here and that this was an American war. In the subconscious of military people, everyone thought the Americans would never leave—Afghanistan was too strategically important." Afghan scholar Vanda Felbab-Brown described this mindset as "delusional." But Ghani's calculation, based as it was on selective listening, was not completely illogical. For instance, in the words of former U.S. Secretary of Defense James Mattis, the United States did have "a strong strategic reason to stay engaged there, completely separate from the war." ⁷³

One component of Ghani's calculation was likely based on the Bilateral Security Agreement (BSA) that his government signed with the United States in September 2014. The agreement outlined mutual security understandings between the two governments and provided the legal basis for U.S. troops to remain in Afghanistan after 2014, as part of the new Resolute Support non-combat mission. According to the agreement, the U.S. mission to "enhance the ability of Afghanistan to deter internal and external threats against its sovereignty" would remain in force "until the end of 2024 and beyond" unless terminated by either side with two years' notice. The February 2020 U.S.-Taliban agreement thus established competing obligations. According to a senior Afghan government official, Ghani repeatedly asked U.S. officials whether the Doha agreement overrode the BSA and the Strategic Partnership Agreement (the NATO equivalent to the BSA), but received only vague responses. To

At the same time, U.S. forces had regularly intervened to prevent the fall of major Afghan cities, even after transferring security ownership to the Afghans in 2015. For example, in October 2015, U.S. forces helped retake Kunduz after the Taliban seized the provincial capital for 15 days—the first Taliban takeover of a major city since 2001. In August 2018, a similar situation unfolded in Ghazni city, a strategic urban center located less than 100 miles from Kabul. ⁷⁶ Afghanistan expert Thomas Barfield told SIGAR that from President Ghani's point of view, those events indicated that when provincial centers were threatened, the U.S. military would step in to stave off disaster. ⁷⁷

The fact that the United States had on several occasions failed to follow through on its intention to withdraw all U.S. troops from Afghanistan may have factored into Ghani's calculations as well. For example, beginning with the Obama administration's negotiations with the Taliban in 2010, several attempts to withdraw from Afghanistan had been stalled.⁷⁸ Senior Afghan officials also expected that the incoming Biden administration would negate the previous administration's policy decisions on Afghanistan.⁷⁹

Most importantly, the consensus opinion in Washington, according to Barfield, aligned with Ghani's: The potential costs of a U.S. withdrawal were too high. 80 As outlined in the February 2021 Afghanistan Study Group report, keeping a few thousand U.S. troops in Afghanistan was a relatively cheap insurance policy for the United States, and the safer choice. 81 Within both the Trump and Biden administrations, the military was pushing to remain in Afghanistan. According to September 2021 testimony before the Senate Armed Services Committee, senior U.S. military leaders, including USFOR-A Commanding General Austin Miller and CENTCOM commanding General Kenneth McKenzie, had recommended leaving a few thousand troops in Afghanistan rather than a complete withdrawal. 82 Earlier, in August 2017, the Trump administration's authorization of a modest troop increase and expanded authorities for U.S. armed forces to target the Taliban, which departed substantially from President Trump's campaign promises, reassured the Afghan government. 83 However, according to former acting Special Representative for Afghanistan and Pakistan, Laurel Miller, the underlying message at that time was, "the generals are making me [Trump] say this, so I'm saying it, but I'm not really committed to it."

According to a senior State official, U.S. government officials, including members of Congress with whom President Ghani communicated through unofficial channels, reinforced President Ghani's misperceptions. 84 Indeed, then-Secretary of State Mike Pompeo reportedly accused President Ghani of "mobilizing Washington against" the Trump administration. 85 At one 2019 Washington press conference, Afghan National Security Adviser Hamdullah Mohib went so far as to accuse lead negotiator Zalmay Khalilzad of delegitimizing the Afghan government by excluding it from the negotiations, and planning to create a "caretaker government of which he will then become the viceroy." 86

This State official also told SIGAR that the apparent disconnect between unofficial channels of support and public pronouncements gave President Ghani the impression that there was no consensus within the U.S. government on the withdrawal question, and that the withdrawal announcement was intended to shape his behavior, as opposed to being official U.S. policy.⁸⁷

Hekmat Karzai, a former Afghan deputy foreign minister and cousin of Hamid Karzai, reaffirmed this disconnect: "I think one of the greatest miscalculations of Ashraf Ghani was that he thought he knew Washington, he thought many of these senators were his close friends...He thought that he was able to address both houses of Congress, and he thought he had lobbyists in Washington that were pulling for him. Yet, at the end of the day, he couldn't read the most basic signals that Washington had for him." 88

Although Afghan officials received repeated signals that the United States would withdraw, the Afghan government's interpretation of the U.S.-Taliban agreement likely blunted their impact. Lead negotiator Khalilzad's claims that "nothing is agreed until everything is agreed"—including intra-Afghan talks and a ceasefire—bolstered this narrative. 89 Ultimately, the Afghan government, by clinging to the agreement's conditions for withdrawal and the fundamental belief that the United States would not allow the government to fail, misread U.S. intentions to leave and failed to properly prepare for that outcome.

"I think one of the greatest miscalculations of Ashraf Ghani was that he thought he knew Washington, he thought many of these senators were his close friends... he thought he had lobbyists in Washington that were pulling for him. Yet, at the end of the day, he couldn't read the most basic signals that Washington had for him." – Hekmat Karzai

The U.S.-Announced Withdrawal Altered the Strategic Calculus for Afghans

Outside observers have noted that American boots on the ground signaled the United States' political investment in the Islamic Republic of Afghanistan and sent a message to the country's fractious elites that the rewards for cooperation remained far richer than those from going it alone. 90 The prospect that the powerbroker keeping the Afghan state afloat was ready to exit the game gave the country's competing factions reasons to defect and seek short-term personal gains. 91

As Afghan elites sought to negotiate their future with the Taliban, many ANDSF units saw the writing on the wall and found little reason to fight to the end. The Afghanistan Analysts Network, an independent policy research organization, wrote, "It is common knowledge in Afghanistan that many fighters only fight as long as they are paid and as long as they believe they can win." Afghanistan's history is replete with examples of losing Afghan factions changing sides, often multiple times, even in the middle of a battle. Retired Lt. Gen. Barno recalled how, after 2001, Everyone flipped their cards overnight. All the players changed sides—and that's exactly what happened this time. They looked at the likelihood of success and flipped... That is a distinctive cultural trait and we paid too little attention to it." The Taliban did not capture most districts and provinces through military victory; instead, local government officials, tribal elders, and ANDSF commanders negotiated surrenders. Deal-making between the Taliban and local leaders had occurred for years, often in the form of temporary ceasefires. However, after the U.S.-Taliban agreement and as Taliban victories mounted, negotiated surrenders multiplied—a clear sign that many Afghans recognized that the tide had turned.

Many factors eroded the ANDSF's determination to keep fighting, including low salaries, poor logistics that led to food, water, and ammunition shortages, and corrupt commanders who colluded with contractors to skim off food and fuel contracts.⁹⁶ But the root cause of the morale crisis may have been the lack of ANDSF buy-in with the Afghan central government.⁹⁷

For some ANDSF members, fighting the Taliban was a paycheck, not a cause worth losing one's life over. Afghanistan scholar Antonio Giustozzi explained, "Families sent one of their kids into the army because it meant a salary. Usually, they didn't send their smartest kid, because the smartest kid they send to study. Maybe you send another one to become a *mullah* just to hedge your bets, and you keep one on the farm, and then if you have a fourth one who smokes most of the time, doesn't want to work, you send him to the army, because that's a salary." However, it was rarely a reliable salary. Many ANDSF members, often with families to support, had not been paid in months. As a result, Taliban offers of cash and amnesty for surrenders proved enticing.

Other Afghans were willing to fight bravely to protect their homes and villages, but little more than that, explained Afghanistan historian and former advisor to U.S. commanders in Afghanistan Carter Malkasian. Ethnic divisions and tensions were not erased with the creation of a national army and were exacerbated by the Ghani administration's perceived ethnic bias in favor of Pashtuns. Fewer still were willing to die for a government in Kabul widely perceived as corrupt, predatory, and illegitimate. As a former interior minister told us, "Nobody wanted to die for Ghani, [to] die for people who were here to rob the country."

The February 2020 U.S.-Taliban agreement, and the defensive posture that it imposed on the ANDSF, impacted security for Afghans differently, depending on whether they lived in Taliban-controlled or government-controlled territories. According to interviews by the Afghanistan Analysts Network, civilians living in Taliban-controlled areas found life after the Doha agreement took on a degree of peace and normality that many had not known for years. For them, the progress that ANDSF officials boasted of in 2018 and 2019 had meant a

brutal campaign of U.S. and Afghan air strikes and night raids by National Directorate of Security (NDS) units that left countless civilians maimed or dead. The threat of U.S. and ANDSF bombardments and raids often left farmers in these areas unable to work their fields—a major source of income for many Afghan households. 103

In Taliban-controlled areas, typically in eastern provinces like Wardak and Nangarhar, the drop in violence improved the quality of life for many Afghans. "Since the Doha agreement, in Wardak, there's no bombardments or night raids. The people are very happy," one resident told journalist Andrew Quilty. "Wardakis are no longer living like prisoners in their homes," said another. But for civilians living in government-controlled or contested areas, risks stayed the same or even increased, the Afghanistan Analysts Network reported. The removal of most U.S. airstrikes, combined with the ANDSF's defensive posture, led to more frequent attacks by an emboldened Taliban. The ANDSF, in turn, responded with more indiscriminate violence: "The national police have changed their behavior [since the Doha agreement]. Because they're stuck in their bases, they fire a lot from them," one farmer told Quilty. 104

As fighting intensified across the country, real-time media reports broadcast ANDSF units surrendering or being defeated, often because supplies or reinforcements never arrived. Press organizations and analysts reported that the Taliban deftly exploited these defeats in their media campaign, reinforcing the perception that the Afghan government would not come to anyone's rescue and demoralizing growing numbers of government forces. ¹⁰⁵ An Afghan interviewed by the Afghanistan Analysts Network reported that the main reason behind the defeat of the army in Badghis was the lack of support from the central government, which left soldiers without water to drink, bullets to fight with, or promised reinforcements. ¹⁰⁶ Some Afghans interviewed by the Afghanistan Analysts Network even claimed the Ghani government had ordered the army in their district to retreat, abandoning those who still wanted to defend their areas. Whether real or imagined, these orders instilled a feeling of betrayal in those who wanted to keep fighting and may have prompted others to change sides. ¹⁰⁷

According to Afghanistan scholar Kate Clark, morale was a decisive factor, even the linchpin, in the collapse of the Afghan security forces. ¹⁰⁸ Low morale had been a problem in the ANDSF for years. The Taliban, however, always had a comparative advantage when it came to morale: It was a volunteer army who fought for religious beliefs, not for pay. In the Taliban's narrative, it was resisting foreign occupation and fighting a holy *jihad* on behalf of an ideology deeply rooted in Afghan history; its members were liberators fighting a corrupt, abusive government propped up by a foreign military. This narrative proved powerful, despite the Taliban's own foreign dependencies. ¹⁰⁹

Afghan scholars believe that the Taliban was also more ethnically cohesive, composed of mostly Pashtun men of similar religious education and experience. Taliban fighters, who were recruited largely through personal contacts, usually fought alongside their brothers and cousins. These factors made for a resilient force in which Taliban members felt they were fighting for their religion, country, and family. The Taliban's recruitment propaganda marketed a life of heroism and sacrifice. Powerful symbols, including Taliban's supreme leader Mawlawi Haibatullah Akhundzada, whose own son was a suicide bomber for the cause, bolstered its message. 110 The Afghan government never disseminated a compelling counternarrative of its own. 111

Knowledgeable observers of the U.S. campaign in Afghanistan believe that U.S. officials did not adequately assess the time necessary to develop unit cohesion, considering the wide range of ethnicities represented in Afghan units within the ANDSF. Nor did the U.S. military's assessment tools measure the corresponding impact of factors of morale or will to fight. In part, they believe, this was because intangible factors such as morale and leadership are difficult to measure. ¹¹² But by failing to account for the ANDSF's morale, the U.S. military and intelligence community overestimated how long it would take the ANDSF to collapse. ¹¹³

The U.S. Military Changed Its Level of Support to the ANDSF Overnight, Leaving the ANDSF without an Important Force Multiplier–U.S. Airstrikes—and Fueling Mistrust Among Afghan Forces

After the signing of the U.S.-Taliban agreement, U.S. support for conducting airstrikes on the Taliban dramatically decreased, reducing the ANDSF's ability to conduct offensive operations to combat Taliban threats. The loss of U.S. close air support allowed the Taliban greater freedom of movement and enabled its fighters to infiltrate and surround major cities across Afghanistan. In addition, the U.S.-Taliban agreement never clearly communicated the specifics of its policy changes to the Ghani administration or ANDSF leadership. Confusion about the agreement among the ANDSF fostered mistrust against the U.S. and Afghan governments.

Confusion Left the ANDSF Without an Important Force Multiplier—U.S. Airstrikes—After the U.S.-Taliban Agreement in 2020

Under the Trump administration's South Asia strategy, DOD received additional authorizations to combat the Taliban insurgency, mostly in the form of airstrikes. In 2019, the United States conducted 7,423 airstrikes, the most since at least 2009. 114 Senior Afghan security officials told SIGAR that in 2019, the ANDSF was making progress and recapturing territory previously lost to the Taliban. 115 After the signing of the U.S.-Taliban agreement, the U.S. military changed its level of military support to the ANDSF dramatically. General Sadat, a former commander of Afghanistan's Joint Special Operations Command, told us that "overnight...98 percent of U.S. airstrikes had ceased." 116 In fact, the number of airstrikes fell by 78 precent—only 1,631 in 2020, compared to 7,243 the year before. Almost half of those 1,631 air strikes occurred in the two months before the signing of the Doha agreement. 117

Seeking to facilitate intra-Afghan talks, U.S. officials also pressured the Afghan government into tempering its own offensive operations, according to the Afghanistan Analysts Network. 118 In February 2020, President Ghani ordered Afghan security forces to assume a defensive posture against the Taliban to facilitate the "reduction in violence" period preceding the signing of the U.S.-Taliban agreement. On March 19, 2020, after concluding that there had been no reduction in Taliban violence, Afghanistan's acting minister of defense ordered the ANDSF to assume an "active defense" posture, which authorized ANDSF forces to attack only if they concluded that the enemy was preparing an attack of its own. 119 Security analyst Jonathan Schroden found that the ANDSF's active defense posture resulted in "a decreased number of total operations involving Afghan Special Security Forces," but that it increased the operational tempo of the AAF and the consolidation of hundreds of ANDSF checkpoints into a smaller number of patrol bases. Meanwhile, levels of Taliban-initiated attacks increased 45 percent over 2019."120 Even in this slightly consolidated and defensive posture, the ANDSF were still scattered across hundreds, if not thousands, of checkpoints across Afghanistan, relying on underdeveloped logistical capabilities. The active defense posture, which forced the ANDSF to stop most offensive operations, helped the Taliban maintain the initiative and freedom of movement, and enabled its fighters to infiltrate and surround major cities across Afghanistan. 121 A former senior Afghan official told SIGAR that the "active defense" posture was a recipe for confusion for the ANDSF, which in turn accelerated the loss of checkpoints. 122

Confusion over Changes in U.S. Military Support to the ANDSF Bred Mistrust and Fueled Taliban Propaganda

The U.S.-Taliban agreement introduced tremendous uncertainty into the U.S.-Afghan relationship. Many of its provisions were contained in secret written and verbal agreements between U.S. and Taliban envoys, which the Trump administration classified. According to journalists Steve Coll and Adam Entous, writing in *The New Yorker*, some U.S. analysts believe that one classified annex detailed the Taliban's counterterrorism commitments, while a second classified annex detailed U.S. and Taliban restrictions on fighting. However, a senior U.S. official told SIGAR that the Doha agreement did not negotiate military tactics with the Taliban, and that General A. Scott Miller, then the commander of NATO forces in Afghanistan, remained "judge and jury." 125

Despite official requests made to DOD and State, SIGAR was not able to obtain copies of these secret annexes. According to Coll and Entous, "both sides accepted that the U.S. would no longer engage in 'offensive' operations against the Taliban"—but that it was unclear what "offensive operations" meant. "The Taliban argued that [General] Miller's forces could strike only guerrillas who were directly involved in attacks on Afghan forces, whereas Miller ... concluded that he was allowed to act in other ways, including striking preemptively against fighters who were planning an attack," Coll and Entous wrote. The Taliban later filed more than 1,600 complaints about U.S. airstrikes to chief negotiator Khalilzad's team and used them to justify their intensified assault on government forces, Coll and Entous found. 126

Afghan officials, largely removed from the negotiations, struggled to understand what the United States had agreed to with the Taliban. In addition to the disputed provisions in the classified portions of the agreement, the Taliban had also made verbal agreements, which U.S. officials documented, including a commitment not to attack major Afghan cities or diplomatic facilities. ¹²⁷ However, according to Afghan government officials, the U.S. military never clearly communicated the specifics of its policy changes to the Ghani administration or ANDSF leadership. ¹²⁸ A senior Afghan official told SIGAR that he had never seen the classified annexes to the U.S.-Taliban agreement; only after recognizing unfamiliar trends on the battlefield did he gain some understanding of the United States' post-agreement tactics. The Taliban's operations and tactics suggested that they had a better understanding of the new U.S. levels of support the United States was willing to provide to the ANDSF than did the ANDSF itself. ¹²⁹

Whether through military or diplomatic channels or through battlefield observations, senior Afghan officials gained their own understanding of the U.S. military's new policy. One senior former Afghan official, as well as former generals Sami Sadat and Masoud Andarabi, shared their interpretations with SIGAR: Taliban forces could attack ANDSF troops, but not district centers or major cities. U.S. airstrikes, meanwhile, would not target Taliban leaders or massed fighters that were not directly engaging ANDSF forces. ¹³⁰ According to Sadat, Taliban fighters had to be actively shooting within 150 meters of a checkpoint for U.S. aircraft to engage. If Taliban forces were 300 meters away, or stopped shooting when U.S. aircraft arrived, the ANDSF were on their own. In such circumstances, the Taliban would simply wait for U.S. aircraft to leave to refuel before resuming its attacks. ¹³¹ Sadat told us this permitted the Taliban to start moving around, connecting its small pockets of fighting groups across the country. ¹³²

A senior Afghan official echoed Sadat's account (although in his telling the United States would not engage if Taliban forces were 500 meters away). The senior official said the groups "beyond the contact" constituted the second, third, or fourth wave to defeat the last ANDSF units, waiting for U.S. aircraft to leave. ¹³³ In Sadat's opinion, the new rules of engagement put the United States in the role of a referee who "watched the Afghan government and the Taliban fight." This "sick game," Sadat said, fueled mistrust among the ANDSF toward the United States and their own government. ¹³⁴

The Taliban also exploited the secrecy surrounding the Doha agreement and the diminished U.S. support to the ANDSF by spreading disinformation about a purported secret arrangement with the United States. ¹³⁵ Jonathan Schroden told SIGAR that the misinformation appeared more damaging than what was actually in the agreement. ¹³⁶ By observing the battlefield, senior Afghan government officials gained an understanding of the revised U.S. military policy and wondered what else the Taliban knew that they did not. ¹³⁷

SIGAR has been unable to confirm official changes to the level and nature of U.S. military support to the ANDSF following the signing of the U.S.-Taliban agreement. DOD did not respond to our requests for information about the changes in U.S. policy and nature of U.S. military support following the signing of the U.S.-Taliban agreement. In addition, we requested but did not receive copies of the classified annex to the agreement from either DOD or State. Further, we have not been able to secure an interview with General Miller or his staff to obtain their perspective on the changes to the U.S. military support to the ANDSF. For this report, we relied on Afghan officials and publicly available reporting of how the battle unfolded between the Taliban and the ANDSF during the 18 months prior to the ANDSF's collapse.

The ANDSF Never Achieved Self-Sustainment Milestones and Remained Reliant on U.S. Military Support

For more than 20 years, U.S. advisors trained the Afghan security forces to operate the way the United States would, creating a mirror image of the U.S. military. When the United States signed its agreement with the Taliban to withdraw all U.S. troops and contractors from Afghanistan, the ANDSF had not yet overcome its chronic dependency on the United States. At the national level, the ANDSF relied on the U.S. military for resource management, maintenance, and leadership. Even the ANDSF's most effective military units, the AAF and the Afghan Special Security Forces, depended on U.S. combat enablers. As these entities were stretched thin defending the whole of Afghanistan, the conventional Afghan army and police, which relied on the AAF and ASSF for resupply and backup, were increasingly left without support.

ANDSF Depended on the United States for Resource Management, Maintenance, and Leadership

For more than 20 years, DOD attempted to create a national army in Afghanistan whose force structure and operational model was a mirror image to the U.S. military, and whose establishment would take significant time to accomplish. At the end of the Cold War, U.S. forces shed armor and artillery, becoming lighter and more capable of flexible missions on shorter timelines around the globe. These fast and flexible assets depend on a sophisticated supply and logistics system to maintain their capabilities. Afghan security expert Jon Schroden told SIGAR that the United States preferred to make Afghans do things the way the United States would do them, as opposed to building around Afghan human capital, capabilities, or what had worked for them in the past. According to DOD, the ANDSF was not close to this level of sophistication when the United States signed its agreement with the Taliban. In fact, DOD concluded that the ANDSF was unlikely to gain self-sufficiency by 2024, even if levels of violence reduced significantly. The ANDSF's dependency on the United States was a feature, not a glitch, of the U.S.-Afghan military relationship.

By early 2021, U.S. troops numbers had reached their lowest level in Afghanistan since 2001.¹⁴¹ Lowering the troop level was intended to stimulate Afghan peace negotiations, but it also created a major gap in military capabilities against the Taliban, which the ANDSF would need to fill if Afghan peace negotiations failed. At the national level, at least three types of dependencies affected the ANDSF: resource management, maintenance, and military leadership.

The first of these shortfalls was in the resource management systems—the ability of the Afghan government and military personnel to know what food, ammunition, medical supplies, and spare parts they had, where they were, and how to move these materials to wherever needed. Several former Afghan senior officials, including former interior minister Masoud Andarabi, former deputy interior minister Hosna Jalil, and former chief of army staff General Hibatullah Alizai, told SIGAR that they did not know what supplies the ANDSF had available in supply depots, which meant that they did not know what they could distribute to field units. These individuals said that Afghans had minimal access to the U.S.-designed inventory management system (CorelMS). Jalil told SIGAR that U.S.-funded contractors owned the system and protected its contents because of U.S. concerns about Afghan government corruption. According to descriptions from senior Afghan security officials, once U.S. contractors were withdrawn in the summer of 2021, Afghan personnel had almost no way to access the inventory data. 142 DOD has failed to provide SIGAR with definitive data about when all contractors left or the level of access contractors provided to Afghan personnel.

Masoud Andarabi, Afghanistan's former minister of interior, told us that ANDSF field units used a paper-based supply chain system that was never linked to CorelMS, meaning it was impossible to know if supplies actually existed on the ground. Another former senior Ministry of Interior (MOI) official also told us that the ministry had what it needed; the problem was that the ministry did not know where it was or what purpose it served. A senior Afghan official told SIGAR this lack of visibility into its own inventory did not improve in part because tracking inventory was not a high priority: Logistic jobs were considered easy positions with opportunities for corruption. 145

The second cross-cutting dependency involved managing contracts, including contracted maintenance of vehicles and aircraft. Although it was intended to create an efficient system, Afghanistan's national procurement commission turned into a bureaucratic system that delayed resupply, increased costs, and undercut efficiency, former Ministry of Defense (MOD) and ANDSF officials told SIGAR. ¹⁴⁶ Former General Sadat called the government's centralization of the procurement system "devastating." ¹⁴⁷ According to Sadat, whether a commander received the supplies he needed often depended on personal connections to the palace. "You had to fight for your contracts, and they were delayed for months and months," Sadat told SIGAR. "Food contracts, fuel contracts, maintenance contracts and everything else went through a bureaucratic process that killed our mobility." ¹⁴⁸ According to retired Lt. Gen. Barno, "We built that army to run on contractor support. Without it, it can't function. Game over... When the contractors pulled out, it was like we pulled all the sticks out of the Jenga pile and expected it to stay up." ¹⁴⁹

The most critical elements of the ANDSF, including the AAF, the Special Mission Wing (SMW), and Afghan commandos, depended on the leadership, planning, and coordination provided through their close working relationship with high-level U.S. advisors, including the U.S. commander of Resolute Support. ¹⁵⁰ For example, DOD reported that the co-location of AAF headquarters alongside the Train, Advise, and Assist Command (TAAC) for the AAF allowed for strong coordination and regular interaction between TAAC advisors and AAF personnel. The AAF commander attended weekly security meetings with the Resolute Support commander and the commander of TAAC-Air, the air component command of NATO's training effort in Afghanistan. This improved cooperation between Resolute Support and the Afghan MOD. ¹⁵¹

Because of this close collaboration, DOD knew of the ANDSF's shortcomings when the U.S. made the decision to withdraw military forces. In February 2021, General Kenneth McKenzie, then the commander of U.S. Central Command, warned Pakistani officials that an early U.S. pullout could result in the Afghan government's collapse. ¹⁵² Yet one senior Afghan government official close to Ghani claimed that President Ghani was unaware of how dependent the ANDSF was on the United States. That official said that it was not until the final months before the Taliban takeover that President Ghani realized that the United States provided nearly everything except for the men actually doing the fighting. For example, when the ANA or AAF said that they were performing 95 percent of their operations independently, President Ghani incorrectly assumed that meant the full spectrum of operations, including the support elements. While the ANDSF was leading the tactical fight, they were almost entirely reliant on the U.S. for logistics, reconnaissance, and combat enabler support such as intelligence and surveillance. ¹⁵³

These overarching, long-term, dependent relationships affected ANDSF forces, including the AAF, the conventional ground forces of the ANA, the ANP, and the ground and air components of the Afghan Special Security Forces (including ANA commandos, ANP special units, and the SMW air force).¹⁵⁴

The Afghan Air Force and Special Mission Wing Depended on U.S.-Coordinated Contracted Logistics Support

In a 2019 lessons learned report, SIGAR warned that the United States established an early pattern of providing the Afghan government with the aircraft that DOD wanted it to have, not the aircraft the Afghans requested or had experience maintaining. This blocked the Afghan government from developing the managerial skills needed to equip and maintain its own military. 155

DOD was aware that the AAF and the SMW were not able to maintain their aircraft without maintenance contractors. In December 2020, DOD stated that the AAF and SMW would not be able to fully manage their fleets on their own, but DOD also noted that even the United States uses contracted logistics support to sustain its aviation. ¹⁵⁶ But that was a faulty comparison: The U.S. military relies on U.S. contractors, while the Afghans relied on foreign contractors. At that time, DOD was reporting that Afghan maintainers conducted, at most, 40 percent of the maintenance for most AAF airframes. ¹⁵⁷

DOD also continued adjusting the AAF's force structure until late in the Afghan war, creating additional managerial challenges for the Afghan government. For example, Afghans were familiar with the Soviet-made

Mi-17 helicopter that was a core AAF component at the start of the U.S. engagement in Afghanistan, and they were able to do most of the maintenance on those aircraft. In 2017, TAAC-Air estimated that the AAF would be able to completely maintain its Mi-17s by 2019. Nonetheless, at the time, DOD was transitioning the AAF away from Mi-17s to the more complex U.S.-made UH-60 Black Hawk helicopter. TAAC-Air told SIGAR that the switch was due to geopolitical concerns, including U.S. protests against Russia's annexation of Crimea and the unavailability of Russian-made spare parts. According to TAAC-Air, the shift from Mi-17s to UH-60s moved the date for AAF self-sufficiency back to at least 2030, *10 years* after the United States committed to removing all U.S. military and contractor support from Afghanistan. Further, DOD also planned to replace the SMW's remaining Mi-17s with CH-47 Chinook helicopters by 2023. 160

For these reasons, in December 2020, DOD reported that the AAF would continue to require contractor logistical support and supporting training contracts to maintain combat capability in the mid-term and long-term. ¹⁶¹ In March 2021, Resolute Support commander General Miller warned that the U.S. withdrawal could leave the ANDSF without vital air support and maintenance. ¹⁶² That is exactly what happened: Former Afghan generals Sami Sadat and Haibatullah Alizai told SIGAR that the majority of the AAF's UH-60s were grounded shortly after U.S. contractors withdrew. ¹⁶³ Sadat added that when the U.S. contractors withdrew, every aircraft that had battle damage or needed maintenance was grounded. "In a matter of months, 60 percent of the Black Hawks were grounded, with no Afghan or U.S. government plan to bring them back to life," he said.

The shortfalls in AAF and SMW operational capabilities brought on by the reduction in U.S. airstrikes and contracted logistics support, and the failure of the Afghan government to develop replacement systems in time, meant that Afghan soldiers in isolated bases were running out of ammunition or dying for lack of medical evacuation capabilities. ¹⁶⁴ The grounding of aircraft following the U.S. withdrawal also hindered the ability of other ANDSF elements to maintain the fight against the Taliban.

Afghan National Army and National Police Depended on the Afghan Air Force for Supply and Logistics

At the same time, the Taliban pressure on the ANDSF's ground supply lines was forcing the ANDSF to move materiel and personnel by air, and the ANDSF was struggling to maintain its ground vehicles. In October 2020, DOD noted that confidence in the maintenance assessment was limited, implying that the share of maintenance actually done by Afghans could be even lower than the roughly 4 to 30 percent that the Afghans reported. DOD also noted that enough maintenance supplies were on hand, but that the ANDSF was struggling to distribute the supplies. Former Minister of Interior Andarabi told SIGAR that resupply was difficult because of the number of checkpoints that could be resupplied only by air. 166

After June 2021, when all U.S. contractors were withdrawn, contractors were able to communicate with their Afghan counterparts only via virtual engagements. He without air mobility, ANDSF bases remained isolated and vulnerable to being cut off and overrun. He in December 2020, for example, the ANDSF abandoned 200 checkpoints in Kandahar. Hose that remained increasingly depended on protection from the most highly trained units within the ANDSF, the Afghan Special Security Forces commandos. He

Afghan Special Security Forces Depended on the U.S. Joint Planning Process, Operational Readiness Cycles, and Combat Enablers

Afghan Special Security Forces, primarily the ANA Special Operations Command's (ANASOC) commandos, were more capable than conventional ANA or ANP units, and had worked more closely with U.S. advisors than either the ANA or ANP. But their capability was closely tied to their relationship with U.S. advisors. For example, in addition to U.S. materiel support in the form of maintenance, supply, logistics, and ammunition, ANASOC had become dependent on (1) the direction and leadership of U.S. advisors in the joint planning process, (2) U.S. advisors to help maintain the operational readiness cycles needed for commando effectiveness, and (3) U.S.-provided intelligence, surveillance, reconnaissance capabilities, and air-ground coordination.¹⁷¹

Before the Doha agreement, the commandos had a close TAA relationship with senior U.S. military officers. After the Doha agreement, U.S. airpower and operations alongside the Afghan Special Security Forces nearly ended. At first, ANASOC commandos rose to the challenge and by July 2020, were conducting almost all their missions independently. However, these missions still relied on the material support of the United States for supply and some logistics. At the same time, the commandos were already showing stress: During this period, the total number of missions was roughly half the number the Afghan Special Security Forces had been able to do a year earlier, with U.S, support. In short, the commandos were doing approximately the same number of independent missions as they did in 2019, but they were no longer doing any of the partnered missions in which the U.S. military accompanied Afghan forces on operations. The commandos also did few of the enabled missions in which the United States provided technical support to Afghan-led military engagements, such as intelligence, logistics, and close air support. As U.S. engagement in the joint planning process declined, it became more difficult for U.S. advisors to shield the commandos from misuse, which directly affected their operational readiness.

The commandos were able to maneuver, amass power, and strike the Taliban with surprise and precision at a time and place of their choosing, but only if they had an appropriate period to rest and refit between missions—concepts defined in close collaboration with U.S. advisors. DOD had stated that ANASOC capabilities were dependent on the preservation of the operational readiness cycle, which specifically provided time for required maintenance, refit, and rest.¹⁷⁴

Yet as U.S. troops and contractors left, AAF and SMW capabilities dwindled, and ANDSF checkpoints became more isolated, the ANASOC commandos were increasingly called upon to conduct missions to keep ANDSF checkpoints from being overrun, meaning that they were often left on the battlefield for extended periods. This was problematic because the commandos were equipped for missions no greater than 72 hours. Once their supplies ran out, they became subject to the same supply and logistics problems that affected the ANDSF as a whole. 175

Further, once separated from the joint planning process and oversight of their U.S. advisors during long-duration missions, the commandos fell under the tactical control of the ANA corps commanders, which interfered with their regular command-and-control structure. A simple commando mission to eliminate a specific target could easily devolve into a general counterinsurgency effort in support of the ANA corps. Commandos were a desirable asset for corps commanders because they brought air mobility and enhanced training—capabilities the corps needed due to their lack of ground resupply capabilities. Corps commanders had the ability to keep commandos on site past 72 hours, and often used them as little more than skilled infantry when this occurred, assigning them to reinforce or man checkpoints. DOD reported that this "increased [operational tempo], coupled with instances of misuse, directly affected the [operational readiness cycle] and integrity of ANASOC units." ¹⁷⁶

Conventional ANDSF units, arrayed across a variety of checkpoints, were capable only of reacting to the tempo set by the Taliban's multi-front strategy. The enhanced training and special mission set of commandos was ideal for seizing the initiative and countering these threats. However, once the U.S. no longer provided direct air support and enablers, the commandos were stretched to the limit of their abilities. The increasing pressure on them to reinforce other ANDSF components meant that the commandos' unique capabilities went unused. 178

Politicization of the ANDSF and Centralization of Security Planning Undermined Battlefield Performance

Under the 2004 Afghan constitution, the government of the Islamic Republic of Afghanistan, especially its executive branch, was one of the most centralized in the world. The Ghani administration's growing tendency toward centralization and President Ghani's proclivity to micromanage affected events on the battlefield in the Afghan government's final 18 months. Political interference in security planning and military

appointments politicized the security sector, especially along ethnic lines, and affected battlefield performance. Further, political infighting over appointments, the centralization of major procurement contracts, and the frequent replacement of security sector leaders in the middle of a fighting season hurt the ANDSF and ultimately contributed to its collapse.

Dysfunctional Power-Sharing Arrangements Heightened Politicization and Centralization in the Security Sector

President Ghani, a reformer with a tendency to micromanage, tried to wield the country's highly centralized governance structure to achieve his vision for a modern Afghanistan. Institutional reforms, like the creation of a national procurement authority and other parallel executive structures, presumably sought to curb corruption and improve oversight and efficiency. But the centralization of security planning, along with President Ghani's tendency to rely on a small number of hand-picked advisors, put that task in the hands of a small clique that lacked national security expertise. In a 2021 *Washington Post* column, an expert in Afghan affairs stated that after taking office in 2014, President Ghani consolidated power into the presidency and into the hands of his closest associates, who came to control decisions about personnel and budgeting at the provincial and even district levels. ¹⁸⁰ Ineffectual power-sharing arrangements and uncertainty following U.S. negotiations with the Taliban led President Ghani to further sideline political rivals and close ranks.

According to the International Crisis Group, the centralization and politicization of the security sector increased after the National Unity Government was formed in 2014—a U.S.-brokered power-sharing arrangement created after Ashraf Ghani and Abdullah Abdullah both claimed victory in that year's bitterly contested presidential election. Fearing that the dispute could cause Afghanistan to fracture along ethnic lines or result in the formation of a parallel government, U.S. officials negotiated a deal in which Ghani would be president and Abdullah would serve as chief executive officer —a prime ministerial position that did not exist in the Afghan constitution. The [National Unity Government] was an act of statesmanship on both sides, but no one was happy with it," wrote American journalist George Packer. "To the public, it suggested that Afghan democracy was a back-room deal brokered by élites and foreigners."

Instead of bringing stability, the National Unity Government contributed to power struggles and paralysis in Kabul. The internal discord largely stemmed from the failure of the agreement to clarify the authorities of the president and chief executive officer. ¹⁸³ Abdullah believed the agreement gave him an equal share in government, along with veto powers, while Ghani's team insisted that ultimate power rested with the president. ¹⁸⁴ According to analyst Timor Sharan, the National Unity Government's structure had "divided state institutions into two rigid camps"—one led by "then-President Ghani and his largely Pashtun technocrats," the other led by CEO Abdullah and representing different factions of the Jamiat-e Islami political party and other non-Pashtun centers of power. ¹⁸⁵

According to the International Crisis Group, this uneasy power-sharing arrangement saw both sides vetoing each other's appointments, or holding the process hostage until the other gave in. Ghani's team even tried to abolish the chief executive officer position by presidential decree. Ghani increasingly sidelined Abdullah over key appointments and formed parallel structures to oversee his reform agenda that enabled him to bypass his cabinet. As part of these efforts, Ghani set up the National Procurement Authority (NPA) to centralize procurement, expanded the National Security Council and the Administrative Office of the President (described by some staff as "the locus of decision-making"), and created new High Councils to oversee key sectors. Whether or not these measures were driven by Ghani's desire for efficiency and accountability, Ghani's opponents saw them as an effort to undermine Abdullah. 186

Ghani's centralization of authority reached into the security sector as well. In addition to expanding the National Security Council and centralizing major procurement contracts, in April 2017, the International Crisis Group reported that "Ghani tried to centralize ANDSF decision-making and operation procedures around the office of the armed forces commander-in-chief. That office [became] responsible for day-to-day planning of

military, MOI, and intelligence agencies operations as well as MOD oversight. It [was] also authorized to recommend to the president appointments of ANA and ANP commanders." This action "spurred rivalries between security ministries and directorates." ¹⁸⁷

The International Crisis Group further reported that when senior appointments were not hampered by political gridlock, both the President and Chief Executive Officer filled security agencies with allies, mainly on ethnic grounds: Ghani favored fellow Pashtuns, especially Ghilzai Pashtuns from eastern Afghanistan, while Abdullah favored fellow Tajiks. This politicization of appointments aggravated perceptions of discrimination among Afghanistan's excluded minorities, particularly Hazaras and Uzbeks, and widened the country's ethnic and regional divides. Opposition groups, especially those spearheaded by ex-President Hamid Karzai, exploited these ethnic tensions to challenge the legitimacy of the unity government. Meanwhile, "political partisanship permeated every level of the security apparatus, undermining the command structures of the ANDSF," the International Crisis Group report continued. Meanwhile of the security apparatus.

The United Nations Security Council similarly warned that "broad political consensus was fraying...endangering the government's legitimacy and performance." ¹⁹⁰ The International Crisis Group reported that in its first year, the unity government failed to appoint heads of key security ministries, including defense and interior. ¹⁹¹ Factionalism between the President and Chief Executive Officer not only strained internal cohesion within the ANDSF, leading to Taliban advances in some provinces, but significantly weakened the legitimacy of the Ghani government. ¹⁹²

Ghani's opposition, spearheaded by ex-president Karzai and his former senior officials, lobbied for early elections or a Loya Jirga to usher in a new government. Senior officials told the International Crisis Group that Karzai sought to "exploit [National Unity Government] divisions to make a comeback and or bring one of his allies to power." Other opposition groups sprung up, many of them individuals previously sidelined by Ghani. One notable group, the Afghanistan Protection and Stability Council, was formed in early 2016 and comprised old Karzai officials and ex-mujahidin leaders such as Abdul Rasul Sayyaf, Yunnus Qanouni, and Ismail Khan. 194

Despite the political infighting and a host of other challenges—a weak economy, widespread corruption, and a growing insurgency—the National Unity Government survived its five-year mandate. ¹⁹⁵ Zalmay Khalilzad told Voice of America that in 2019, the United States tried to discourage Ghani from holding presidential elections, preferring the creation of a mutually acceptable interim government while "Afghan politicians and civil society negotiated a political settlement with the Taliban." ¹⁹⁶ The presidential election that proceeded anyway was widely criticized for what the Afghanistan Analysts Network regarded as "administrative chaos, mismanagement and manipulation," and President Ghani was declared the winner. Once again, Abdullah accused President Ghani of fraud and refused to accept the results. ¹⁹⁷

Without resolving the political impasse, the two rivals held parallel inaugurations on March 9, 2020. Then-Secretary of State Mike Pompeo made an emergency trip to Afghanistan but failed to broker a power-sharing arrangement. In May 2020, after months of standoff and increased U.S. political pressure, the two sides agreed to sign another power-sharing agreement. Under its terms, President Ghani retained his title; Abdullah was named head of the High Council for National Reconciliation, a body created by the agreement and tasked with leading peace negotiations with the Taliban. 198

The power-sharing agreement stipulated that Abdullah would introduce "50 percent of cabinet [posts], including for key ministries," and provincial governors would be appointed based on "a rule agreed upon by the two sides." Moreover, Abdullah's concurrence was necessary for the July 2020 reappointment of the ministers of defense and interior and the National Directorate of Security chief.¹⁹⁹ But according to the Afghanistan Analysts Network, Ghani reportedly sent a message to Abdullah saying that he would give him "only some ministries, no deputy ministers and no provincial governors."²⁰⁰ The Associated Press reported that the power struggle intensified when Ghani made leadership changes at the ministries of interior and defense, which Abdullah called "against the interests of the country [and] unacceptable."²⁰¹

Legislative versus Executive Power Struggles Increase Afghan Security Sector Dysfunction

The 2004 Afghan constitution established a strong executive branch. Although the parliament was responsible for ratifying laws, approving the state budget, and voting on ministerial appointments, its authority was too limited to act as a check on the powerful executive. With powers centralized in the president's office, and few effective checks and balances, Afghanistan resembled an elected monarchy.²⁰²

According to reports by Afghanistan experts, after taking office, Ghani's disregard for the traditional politics of Afghanistan—that is, refusing to dole out patronage jobs and favors as a form of political currency—disappointed even his own parliamentary supporters, who retaliated by obstructing the approval of key cabinet appointments.²⁰³ The parliament could vote against appointees, or disqualify ministers from their posts. The law stipulated that a disqualified or dismissed minister could not be reinstated to serve in an acting capacity.²⁰⁴ The executive, in turn, would either accept the dismissals or, more commonly, ignore the law and retain the appointees as acting ministers for a short period.²⁰⁵

According to media reports, in 2012, then-President Karzai allowed the ministers of interior and defense to remain in their positions as acting ministers when the parliament dismissed them. President Ghani, too, often instructed cabinet ministers to remain in their roles after dismissal, referring the matter to a Supreme Court that lacked any real independence from the executive. On one occasion, when the parliament planned to impeach the security sector leadership due to the worsening security situation, President Ghani threatened to dissolve the parliament. The first deputy of the speaker of the upper house told the BBC that President Ghani "warned me that if the parliament impeaches and dismisses high-ranking officials of the security agencies, he will dissolve it with a decree."

Other members of parliament also reportedly turned the impeachment process into a "gold mine," requiring ministers to pay bribes to win or keep their jobs. "This is muscle flexing by politicians who see their fortunes dwindling under Ghani and are trying to squeeze as much patronage from the situation as they can," one Western observer in Kabul told the Washington *Post*.²⁰⁹

In 2019, Minister of Defense Asadullah Khalid issued a plea for Afghan politicians "not to interfere in the affairs of the Afghan National Security Forces and [to] stay impartial." ²¹⁰ One of President Ghani's close aides downplayed the infighting, telling the *Washington Post* that "this is a power struggle between branches of government, driven by political and financial interests, but it will not affect long-term issues." ²¹¹ As later events would demonstrate, that optimistic assessment was wrong.

Political Interference in Military Planning—Only Good News Stories Make it to Ghani

By 2021, the Afghan government was commonly referred to as the "three-man republic," consisting of President Ghani, his national security advisor, Hamdullah Mohib, and the head of the administrative office of the president, Fazal Mahmood Fazli. None of the three had any security related experience: President Ghani was a cultural anthropologist and former World Bank economist, Fazli was a physician and diplomat, and Mohib had completed his PhD dissertation in virtual reality entertainment and communications before joining the Afghan government. Yet, according to a former Afghan deputy foreign minister, military affairs were strictly led by Mohib, while the civilian side of government was completely run by Fazli. 1214

In the former deputy minister's view, President Ghani did not care whether his key advisors had the necessary experience or background, so long as they spoke English—a stand-in for a Western education. ²¹⁵ Speaking with SIGAR, four former high-ranking Afghan officials and influential political figures criticized President Ghani's inner circle not only for lacking a security sector background, but for lacking an understanding of Afghanistan in general. President Ghani, Mohib, Fazli, as well as other key advisors, were dual citizens who had spent much of their lives away from Afghanistan. Once they returned to run the government, their lack of familiarity with Afghanistan's social fabric alienated large parts of the country, who saw them as a group of elites—foreigners, even—disconnected from Afghan society. ²¹⁶

The "three-man republic" controlled military planning while ignoring the expertise of Afghanistan's security ministers and ANDSF commanders. Rafi Fazel, a former deputy national security advisor, told SIGAR that by May 2021, the security leadership "felt redundant [because] every decision was being made by Ghani"—including those that should have been reserved for corps commanders. ²¹⁷ Ten former Afghan officials that spoke with SIGAR strongly criticized the credentials and actions of Hamdullah Mohib, Ghani's national security advisor from August 2018. ²¹⁸ In the words of Hekmat Karzai, a former deputy foreign minister, Mohib "had no idea about the terrain of the country, he had no idea about the situation in the country, he hardly understood tribal dynamics… And [Ghani] gave him the most important position after [president]"—that of being the national security advisor." ²¹⁹

Analyst Timor Sharan writes, "Increasingly, the [National Security Council] became a major bottleneck as it took over more executive functions and responsibilities for key security institutions, including implementing 'reforms', making appointments and conducting background checks on individuals, rather than being an advisory body responsible for policy-making and strategic guidance." Political and security elites interviewed by Sharan in May and June 2021 reported that "a small group of key officials [with links to Mohib]... functioned as a gatekeeper to the president on anything related to security, and exerted a monopoly over security sector appointments." ²²⁰ According to media reporting, Mohib took direct control of military operations, establishing a command center in the National Security Council, identifying military targets, appointing local commanders against the wishes of local leaders, and ordering troop deployments. ²²¹ According to press reports, Mohib personally called unit commanders and issued orders that bypassed the normal chain of command. ²²² In the view of a former MOD official, Mohib's increasing influence marked the beginning of the collapse. ²²³

A former member of parliament believed that Mohib's interference in local military planning also increased mistrust between the Afghan populace and the government. This former parliament member told SIGAR that she was "not sure the National Security Advisor even knew the name of the district [to which he was appointing police chiefs] or where the district was." ²²⁴

Ghani's dependence on a small, hand-picked circle meant that he received news through a highly selective filter. Former Minister of Interior Masoud Andarabi told SIGAR that the head of the NDS had been sidelined in favor of Mohib and his other key advisors. According to Andarabi, the NDS had told President Ghani about the impending U.S. withdrawal five days before the April 14 announcement, but Afghanistan's then-Vice President Saleh told President Ghani that this was a U.S. plot, and the briefing was ignored.²²⁵

An entire government bureaucracy was set up for the purpose of keeping the president informed. The Office of National Security Council supported the National Security Council's work by acting as a liaison between it and the ministries of defense and interior, the NDS, and the director of the Independent Directorate of Local Governance. Within the Office of National Security Council, there was a unit called the Presidential Information Coordination Center, whose job was to gather real-time, on-the-ground operational information, analyze it, and report to the President. The Coordination Center had direct contact with all governors and military centers in all provinces and districts across Afghanistan.²²⁶

Instead of using this system, several former high-ranking Afghan officials told SIGAR they believed President Ghani surrounded himself with a small clique of unqualified individuals and shut down what he deemed unfavorable information. In the words of Hekmat Karzai, "Ghani brought [in] individuals who told him what he wanted to hear, and sidelined actors that would tell him the truth...either through coercion or [by] not getting them involved in the process. . . at the end, the palace became a place where a lot of tribal elders just didn't visit because of what Ghani had become." ²²⁷ Abdullah Khenjani, former deputy minister in Afghanistan's State Ministry for Peace, told SIGAR that President Ghani "was not open to any criticism…he was thinking everyone is conspiring against him"—especially those in Abdullah Abdullah's camp. He added, "The President was not open to [receiving] analysis if it was not coming through his own channel of people"—namely, Mohib and Fazli. ²²⁸

Other former officials said the fundamental problem was President Ghani's "shoot the messenger" reaction to bad news.²²⁹ In an interview with the Afghanistan Analysts Network, former finance minister Khalid Payenda

recalled, "Nobody wanted to anger [Ghani], even if it was with the truth...so people wouldn't report problems to him. They hoped to fix things before they were reported to him." In the final days, Payenda said, President Ghani was aware that this was happening—but instead of seeking unbiased information, he simply "doubted everything he received." According to Payenda, most ministers did not have a direct line of communication to the President; their reports had to be processed through the Administrative Office of the President, permitting those officials to add or omit content. Soon, the National Security Council began filtering the president's daily media monitoring briefs. It would "send him selective feedback," Payenda told the Afghanistan Analysts Network. "Out of thousands of comments, they would [choose] a comment [that was favorable to] the president and say this is what the public thinks." They would content the other officials, including Shahmahmood Miakhel, a former deputy and acting minister of defense, told us that President Ghani was not receiving the right information at the time, and that the minister of defense's briefings, which had to go through the National Security Council process, were not reaching the president.

Former General Farid Ahmadi, the former commander of ANASOC, agreed with these assessments. President Ghani, he said, "with his anger and selfishness had created a fear that nobody could tell him the problems and on the contrary, [they] would portray everything as perfect. This was the case until the collapse." He added that senior security and intelligence leaders in meetings with the President "would not provide accurate reports of the situation" so as not to appear weak or "anger the impatient and narcissist president." Ahmadi considered this "a great injustice done to the armed forces." ²³³

President Ghani's political appointments also had the effect of marginalizing local security officials. Former General Sadat told us that "governors, corps commanders, and chiefs of police were forced to do exactly everything as the center required. They never listened to what the reality on the ground really required. The solutions were usually devised in Kabul, [and] sent in a package" for local officials to implement. Sadat said that these ill-advised solutions often did not get implemented, further discrediting the Afghan government. The last police chief of Wardak Province shared a similar assessment with SIGAR. The Ministry of Interior, he said, "never listened to their police in the provinces. Any strategy they were making, they never listened to the commanders. So they were just looking at different policies from other countries and implementing those. But the policy did not match Afghanistan." He added, "We were forced to lie to the MOI because of their policy. The strategy they were giving us was impossible, so we had to lie to them." 235

According to former General Sadat, not all ANDSF commanders complied with Kabul's interference into operations. ²³⁶ Nevertheless, by June 2021, coalition military officials were worried that the national security advisor's interference was weakening the ANDSF's resolve, writes foreign affairs journalist Elise Labott. ²³⁷

Ghani's Centralization of Procurement Contracts Delayed the Delivery of Food and Fuel to the ANDSF

In February 2015, in the aftermath of a \$200 million fuel-theft scandal, President Ghani issued a decree centralizing major contract procurements within a newly created National Procurement Authority. The NPA's goal was to curb corruption in the procurement system by reforming all procurement entities across Afghanistan. President Ghani's plan, as SIGAR documented in April 2015, was to centralize procurement of large contracts for a "couple of years" under a presidential commission, and later return procurement authorities to other Afghan institutions. ²³⁸ A 2022 Bertelsmann Stiftung's Transformation Index report stated that "The NPA was a convenient tool for the president [who headed the NPA] to sidestep the ministries." ²³⁹

But reforming a deeply corrupt system, while preserving the ability to deliver goods and services to Afghan soldiers and police in times of war, was a monumental task. The centralization of procurement delayed resupply, and often increased costs and undercut efficiency. According to DOD reports and interviews with former MOD and ANDSF officials, contracts for food, fuel, and other logistical support were often delayed for months, if not a year or more.²⁴⁰ In its December 2020 report to Congress, DOD reported that "the national procurement authority has struggled to process MOD and MOI contracts," with MOD contracts often taking more than six months to complete. By October 31, 2020, the MOD had executed only 71 percent of the total

Afghan government and Afghan Security Forces Fund (ASFF) procurement budget for that fiscal year.²⁴¹ According to DOD and MOD sources, contracting delays in one fiscal year then led to a reduced procurement budget for the following year.²⁴²

According to internal Afghan government reports, for 2018 and 2019, the ministries of defense and interior planned 108 and 99 on-budget contracts, respectively, for the procurement of goods, services, and assets to support their units during the year. But only 49 contracts were awarded for the MOD (45 percent of the total planned) and 78 contracts for the MOI (78 percent of the total planned). For 2019 and 2020, MOD planned for 120 contracts. However, only one was awarded by the beginning of the planned year, while 59 more were still pending approval. The internal reports also cited challenges with post-award contract administration and concerns regarding the quality and quantity of goods delivered and services provided. Planted to the planned of the planted to the planted to

In response to these delays, the MOD gave ANA corps commanders some authority to contract goods and services locally.²⁴⁵ A former MOD official told SIGAR that these commanders were authorized to procure 10 million Afghanis worth of goods through local markets while waiting for centralized contracts to be awarded. According to this official, however, this sum was too small to make any substantial impact. In addition, local suppliers struggled with distribution requirements, and the Ministry of Finance lacked the capacity to pay local contractors on a daily or weekly basis.²⁴⁶ According to a presentation from a U.S.-Afghan Bilateral Security Compact meeting, the authorized local procurement threshold for goods and services was 20 million Afghanis, whereas anything over 100 million Afghanis for construction would go through NPA.²⁴⁷ Meanwhile, corruption among ANDSF commanders and local contractors persisted.²⁴⁸

Several former Afghan officials criticized the centralization of procurement. Former General Sadat called it a "devastating" process" that hampered the ANDSF's performance.²⁴⁹ "Military contracts were assigned in the palace...which meant that you had to fight for your contracts, and those were delayed for months and months. Food contracts, fuel contracts, maintenance contracts and everything else was going through a very bureaucratic process that killed our mobility." he told SIGAR.²⁵⁰

As one example, in 2020, the Afghan government decided to supply the 215th ANA Corps with coal, rather than locally available lumber. According to Sadat, the coal was transported from Kabul to the Corps headquarters, and then had to be distributed via helicopter due to dangerous ground routes. "The price of the coal is very cheap everywhere in the world," he said, but "if you're using a Blackhawk helicopter to deliver it to a checkpoint, [we're talking about] a very, very expensive delivery—and just because somebody in Kabul was very smart and they said, 'Oh, you know what, we're not using lumber and fuel, we will use coal...this is cheap, it's easy.'" 251

According to former ANASOC commander Farid Ahmadi, "Fazli and Mohib monopolized procurement powers of ministries through the NPA [and] they were not accountable to any institution, neither the cabinet nor the national assembly." He added that contracts were put on hold, which weakened the administration and caused pressure on ministers not well connected to the palace. He kmat Karzai called the NPA an act of "centralized corruption." Anyone who needed a contract, Karzai explained, had to get in touch either with the head of the procurement authority, or a person close to President Ghani. This centralization created adversaries: Before, many individuals had benefited from corruption, but President Ghani "turned [it] into such a limited circle that many others just completely stood outside." The consequence for commanders like Sadat was that getting supplies on time usually depended on patronage or personal connections. These procurement challenges led some ANDSF officials to assume that centralizing contracts was a deliberate attempt at corruption. As one MD530 pilot told us, the ANDSF could not locally source food like the Taliban did because the system was designed to line bureaucrats' pockets, not to benefit soldiers.

Restructuring of the ANDSF Undermined ANDSF Morale and Performance

In 2021, amid rapidly deteriorating security, President Ghani reshuffled most of his security officials, often replacing them with fellow ethnic Pashtuns, especially Ghilzai Pashtuns from eastern Afghanistan. These leadership changes were part of a broader pattern of politicization and ethnicization (in favor of Pashtuns) of

the security sector in the final years of the Ghani administration. The last-minute wholesale restructuring of Afghanistan's security institutions between March and June 2021, in particular, undermined ANDSF cohesion, morale, and ultimately, its ability to counter the Taliban offensive.

Frequent Rotations of ANDSF Leaders and a Growing Pashtun Influence on the Security Forces

The ANDSF's restructuring began well before the wave of leadership changes in 2021, often by means of a presidential decree. A key vehicle for these changes was the Inherent Law of Officers policy (first implemented in January 2018), which lowered mandatory retirement ages, pushing out scores of senior military officers and ushering in a cadre of younger—and, in theory, better-trained—leaders.²⁵⁶ According to analyst Timor Sharan, of the 1,000 generals retired, most were non-Pashtuns affiliated with Jamiat-e Islami (the predominately Tajik Islamist political party) or with similar groups. President Ghani used the law to restructure the mid- and seniorlevels of the ANDSF through 2021.257 In his December 2022 report on the collapse of the Afghan security forces, Sharan writes, "The Inherent Law of Officers may have been a needed reform, but to many interviewees, how it was implemented looked like a first step in further politicizing and ethnicising the ANSF leadership...Most jihadis saw the law and the palace's move to retire aging generals as a deliberate attempt to marginalize their comrades and further undermine their power within the state. While it is difficult to glean Ghani's true intentions, the reform process created the impression that, whatever else might be true, the president and his national security advisor favoured Pashtuns, especially those from eastern Afghanistan, including Ghani's home province of Logar and Mohib's neighboring Nangarhar." The selection process for senior appointments in the security sector, for example, was described by former Afghan officials interviewed by Sharan as lacking rigor, "with the palace and NSC officials manipulating the process in favor of loyal aides." 258

This restructuring was facilitated by the centralization of decision-making within President Ghani's executive office. Former General Sadat told SIGAR, "In our system, everyone with the rank of brigadier general or above must have been appointed by the President directly...Some people who got the command positions didn't have the quality for leading men into battle." ²⁵⁹ According to former finance minister Khalid Payenda, the [defense] minister and the army [leadership] did not have the authority to hire or fire anyone. ²⁶⁰

According to expert Afghanistan observers, President Ghani reacted to military setbacks by firing his security officials. His team would then fill the personnel gaps based on connections and loyalties.²⁶¹ An Afghanistan Analysts Network report noted that by 2021, "President Ghani replaced more than half of Afghanistan's district police chiefs, along with almost all ANA corps commanders, the chief of the army, and the ministers of defense (once) and interior (twice)."²⁶² Ministers of defense and interior were replaced as late as June 19, 2021, when the Taliban already controlled 134 of Afghanistan's 407 districts, and were contesting another 178.²⁶³ At this late stage, President Ghani also transferred security responsibility for provinces from governors to ANA corps commanders.²⁶⁴

Over the course of his two-term presidency, President Ghani was increasingly viewed as a Pashtun nationalist or ethnocentrist, and security appointments were increasingly filled by Pashtuns, especially the Ghilzai tribe from eastern Afghanistan—Ghani's ethnic constituency. ²⁶⁵ A former ANASOC commander, General Farid Ahmadi, said that the former president had an "undeniable belief in ethnic superiority, and among the political and military elites he trusted only those who agreed with him." ²⁶⁶ According to another former Afghan official, President Ghani believed that "in a tough time in Afghanistan, you need to really, really control the security forces, and that loyalty [from] those security forces only comes if most of the soldiers...are from your own tribe." By the time Kabul collapsed, Pashtuns headed most of the ANA and AAF corps, including several from Ghani's Ahmadzai tribe. ²⁶⁷ For example, General Khyal Nabi Ahmadzai was chosen to command the 207th Corps in Herat because of his close family connections to President Ghani. According to former General Sadat, Ahmadzai became the first corps commander to surrender with all his equipment. ²⁶⁸ Another former Afghan official told SIGAR that "these Ahmadzais were the first people who started to surrender themselves" to the Taliban. ²⁶⁹

The 11th hour reshuffling of security sector leadership between March and June 2021 played a significant role in undermining the security forces' ability to counter the Taliban. In March 2021, President Ghani removed

Minister of Interior Masoud Andarabi, a Tajik, and replaced him with Hayatullah Hayat, a Pashtun from Nangarhar Province with no security sector experience. His lack of policing experience and his short-lived tenure of less than four months gave the impression that he had been appointed merely to clean house in favor of Pashtuns, writes analyst Timor Sharan. Indeed, his tenure "saw one of the most visible wholesale restructurings of the MOI, with clients loyal to Ghani appointed to key positions while others, affiliated with his political rivals, were removed from their posts." According to Sharan, "more than half of MOI's 68 highest-ranking officials...were replaced and reshuffled. Most of those removed and downgraded were Tajiks from Kabul, Panjshir, and Parwan provinces." 270

Stacking government posts with co-ethnics was neither new nor exclusive to Ghani, however. As previously mentioned, CEO Abdullah Abdullah favored fellow Tajiks over Pashtuns among his staff, while his second deputy, Hazara leader Mohammad Mohaqeq, appointed mostly Hazara aides. Indeed, the security sector had long been overrepresented by Panjshiri Tajiks after Jamiat affiliates first captured much of the army, police, and intelligence service in the early years of the Republic. According to Sharan, however, a norm had developed in the post-2001 Republic that if the minister was from one camp—Tajik or Pashtun—his senior deputy would be from the other. Ghani and his inner circle's reshuffling significantly shifted power in favor of Pashtuns, destabilizing the fragile balance of power in the security forces and intensifying its ethnicization. Even though the President was following "the tradition of ethnic imbalance," writes Sharan, and many of his reforms may have been well-intentioned, it could not have come at a worse time.²⁷¹

The restructuring of the ANDSF in the middle of an active fighting season had often disastrous effects on provincial security. One of the most sweeping and widely cited examples of this restructuring is National Security Advisor Mohib's mid-2020 replacement of some 100 of the country's 364 district police commanders—a decision three former high-ranking Afghan officials told SIGAR they believed contributed to the collapse. ²⁷² A former deputy national security advisor told SIGAR that this decision was made after then-interior minister Andarabi began reporting on corruption and poor performance, even though Andarabi himself disagreed with the decision. ²⁷³ According to Andarabi, the replacements were more loyal to Ghani than to protecting the communities they served—calling into question the stated rationale of disrupting corrupt criminal networks. ²⁷⁴

To Rafi Fazel, it was clear is that most of these new appointees were simply being plugged in to fight a war.²⁷⁵ For the most part, non-commissioned officers from the special forces and intelligence forces were selected. But these officers not only lacked policing skills, Fazel said, they had little or no knowledge of their district and its physical or human terrain.²⁷⁶ Fazel said, "A police chief in a district is more like a chieftain. You can't have a non-commissioned officer from the army fill the shoes of a chieftain."²⁷⁷ Hekmat Karzai told SIGAR that many of these district commanders were 24- or 25-year-old newly graduated officers who immediately started making deals with the Taliban because they did not know what was happening in their district.²⁷⁸ According to former General Sadat, "ANASOC wouldn't give their battle hardened NCOs [non-commissioned officers] [either], so they would send the admin guy or the logistics guy... And the police's reputation in Afghanistan was so bad [that] a good man would hesitate twice before joining the police, especially from ANASOC."²⁷⁹ Indeed, Karzai told SIGAR, some of these young ANASOC commanders were so brutal that they ended up pushing more Afghans towards the Taliban.²⁸⁰

Worse still, this decision to replace 100 of Afghanistan's district police chiefs facilitated the ANP's collapse. According to Sharan, the replacement of police chiefs with special forces sent the message that the government did not trust them. More importantly, the dismissed police chiefs (even those engaged in corruption and criminality) had connections to the local communities that could not be easily replaced. The newly appointed commanders lacked these connections and the political legitimacy that goes with it. When the U.S. withdrawal was announced, these commanders were unable to mobilize the local populations—including the territorial army and the public uprising militias—to defend their districts. Sharan told SIGAR, "Districts collapsed not because of the army, but because of that restructuring that happened and the fact that none of [the replacement police chiefs] had connections" at the district level. He claimed that it was the police that did

most of the fighting in the final 18 months, not the army. By undermining the morale and political legitimacy of the police, this restructuring directly contributed to the collapse in August 2021.²⁸¹

Ghani's restructuring of the security institutions along political and ethnic lines intensified infighting between the Jamiat network and Ghani and his inner circle. Ghani's removal of senior and Jamiat-affiliated mid-ranking generals, who had been a key foundation of the security sector, meant they had less incentive to defend the Republic, said Sharan. These actions fed into the President's larger policy of undermining the political and military power of rival political networks, particularly among non-Pashtun powerbrokers in the north. They also distracted from the fight against the Taliban. "The politically motivated appointments and continuous turnovers meant that MOI officials were constantly consumed by internal politics and keeping their positions rather than concentrating on providing logistical and planning support to soldiers on the battlefield," concludes Sharan.²⁸²

Factionalism in the ANDSF

Ethnic competition between Pashtuns and non-Pashtuns (Tajiks, in particular)—enflamed by the Ghani-Abdullah rivalry—was likely the single biggest source of dysfunction within the ANDSF. But some former Afghan officials described other types of friction. One former MOD official described competition between the younger and older generation of officers, between the jihadis and the professional officers, and between ethnicities. All these issues distracted from the fight, he said. ²⁸³

Former special operations commander Alizai described the factions this way: "Some in the ANA were old Soviet-trained officers and generals (referred to as 'the mustaches'). They never said a single positive word about the U.S. presence in Afghanistan. There was another group, the mujahedeen, and they never talked to the mustaches. The mujahedeen were in power, but the mustaches were the office people because they were a little educated...Then there was the new, younger generation that was American raised, like me." ²⁸⁴

According to Alizai and Sadat, members of the young, U.S.-trained generation were marginalized in Kabul; in their opinion, this was because President Ghani feared a military coup.²⁸⁵ Sadat called President Ghani a "paranoid president... afraid of his own countrymen," who was "changing commanders constantly, bringing back some of the old-school Communist generals who [he] saw as loyal to him, instead of these Americantrained young officers who he [mostly] feared."²⁸⁶ In the week before Kabul fell, recounted Sadat, President Ghani replaced the young officers with the old guard of communists in almost all of the army corps.²⁸⁷

It is possible that the U.S. military's close mentorship of Afghan forces—in particular, the special forces—created a class of military officers that President Ghani grew to view as more loyal to the United States than to his own government. Rabul fell, President Ghani even blamed the ANDSF's collapse on U.S. promises of evacuation to elite military soldiers and intelligence officials. Pother Afghan officials told SIGAR that in the months following the U.S.-Taliban agreement, Ghani became more "anti-American," and suspicions grew toward those closely connected to the Americans. Henjani told SIGAR that "they were blaming everyone [who was] an American friend." 291

One such target appeared to be defense minister Bismullah Mohammadi, who was increasingly mistrusted within the palace for his American connections at a time when "a conspiracy theory [was] running everywhere that the Americans wanted the Taliban to come back to power." According to Khenjani, Bismullah was accused of sharing negative analyses with President Ghani "because the Americans were telling [him] to do so" to pressure President Ghani in the Afghan government's negotiations with the Taliban.²⁹²

Former officials not part of the younger generation offered a counternarrative: In their view, it was the older generation of communist and mujahedeen officers who were sidelined, while the younger, inexperienced generation led the country to collapse. For example, former Balkh Province governor Atta Noor told SIGAR that "one of the reasons the government collapsed is that a lot of senior security officials were really incompetent and under the age of 30. Most had taken some courses from the U.S. and UK and that was the only criteria for them. How could we stand against enemies with people who didn't even experience war or fighting?" ²⁹³ Ahmad Zia Massoud, a former vice president and younger brother of the famed Northern Alliance commander, Ahmad

Shah Massoud, claimed that President Ghani was retiring older generals and officers in favor of the younger, inexperienced, and largely Pashtun generation because he feared a coup from the Ministry of Defense.²⁹⁴

General Alizai offered a rebuttal, telling SIGAR, "The mustache guys [Soviet-trained generation] still talk poorly about the young people who 'screwed it up.' But the young guys were never the guys in power, even in the end. And it was really just me and General Sami Sadat... so were we *that* powerful that just the two of us could screw things up? I don't think so." ²⁹⁵

Whatever the reason behind individual leadership changes—and it is hard to ignore ethnicity as a major factor, because many of the younger officers were Pashtun—many ANDSF and U.S. military officials believed that Kabul's multiple leadership changes were fundamental to the ANDSF's collapse. The repeated hiring and firing of leaders not only placed the wrong people in critical positions, but it also gave those in power a reason to prioritize self-interest over national interests. A former Afghan parliamentarian told SIGAR that in late July 2021, the ministers of defense and interior appeared to care less about provincial security than about pleasing the people who appointed them. ²⁹⁶ Former acting defense minister Shahmahmood Miakhel told the Afghanistan Analysts Network that the frequent changes of leadership undercut the chain of command and coordination between security institutions. It also weakened morale and trust, especially between Kabul and security forces in the field. ²⁹⁷

Following the collapse, Secretary of Defense Lloyd Austin told the House Armed Services Committee that "we did not grasp the damaging effect of frequent and unexplained rotations by President Ghani of his commanders...which degraded the confidence of the troops and their leadership." ²⁹⁸

Highlight Box: "Ghost Soldiers" on the Frontlines

Over the years, SIGAR documented that corruption has been endemic in the Afghan security forces throughout the 20-year reconstruction mission.²⁹⁹ Former Afghan officials blamed corruption, especially within the senior military ranks, as a factor in the collapse. Corruption robbed ANDSF personnel of critical supplies on the frontlines, eroded morale and unit cohesion, and created false impressions of force numbers.³⁰⁰ According to Khalid Payenda, the last minister of finance in the Ghani government, the instability of the final months incentivized more people to line their own pockets. As he put it, "Some people even had the vision of seeing that it's not just about my job, it's the whole system that could collapse, it's the whole republic, and if that happens there [are] no records, there is nothing, why not steal?"³⁰¹

One of the most persistent forms of corruption in the ANDSF has been the fabrication of nonexistent personnel— "ghost soldiers"—on army and police payrolls so that others could pocket their salaries. 302 Payenda claimed in an interview with the Afghanistan Analysts Network that at least 80 percent of the 300,000 ANDSF troops that were on the books were ghosts—names of soldiers and police that had deserted, had been killed, or never existed at all. 303 Atta Noor estimated that the government had around 50,000 to 100,000 soldiers at most, and most of the fighting in the final days was done by the uprising forces. 304 Payenda accused lower-level commanders of colluding with officials "all the way to the top" to inflate the number of soldiers and police in order to receive the full allocated funding for salaries and meals. He said these commanders would also collude with contractors, such as those expected to provide foodstuffs, to divide profits from payments for nonexistent personnel. 305

A former deputy national security advisor told SIGAR that it was standard practice over the final three years for corps commanders to run ghost operations: They would submit fake reports on the numbers of army vehicles destroyed, amounts of fuel and ammunition used, and numbers of enemies killed—and sell that equipment instead. The removal of U.S. advisors from Afghan units enabled this corruption.³⁰⁶

Some former ANDSF officials contradicted this narrative, telling SIGAR that ghost soldiers had not been a significant problem, at least in the army. The officials said that by 2021, the vast majority of personnel had already been enrolled in the computerized Afghan Personnel and Pay System (APPS). (According to Combined Security Transition Command-Afghanistan, 97 percent of MOD personnel and 97.8 percent of MOI personnel had been biometrically enrolled and validated as of mid-June 2021.)³⁰⁷ For example, Sadat called APPS "a perfect system...[and] the one reason why ghost soldiers in the army were not a [concern] anymore, especially in the past two years"—although some issues remained with new recruits and transfers.³⁰⁸ A pilot in the Afghan Air Force told us that he was always paid on time because "they couldn't cheat APPS."³⁰⁹

Yet according to a SIGAR audit of APPS data, the system still had significant failings. For example, SIGAR found 7,100 duplicate and 1,009 invalid national identification numbers in the 175,195 APPS records that it reviewed. In response to the audit, DOD officials acknowledged that there was poor data entry in the recruitment process and no verification of personnel. Moreover, they stated that it was a "corrupt practice to trust MOD-provided data" and that force strength data in APPS was unreliable. Although SIGAR did not audit MOI data, the issues with APPS, including that of duplicate and invalid national ID numbers, applies to both MOD and MOI. In fact, these issues almost certainly were of a higher magnitude in MOI data, as MOI data was never fully entered into APPS because MOI personnel files lacked key information. 310

The COVID pandemic also had the effect of facilitating corruption: Travel restrictions associated with COVID and post-COVID over-the-horizon operations forced ANDSF and coalition forces to halt in-person spot checks at ANDSF locations to confirm whether the personnel reported in APPS were present for duty. ³¹¹ DOD officials said that U.S. government personnel "lost all validation of actual time and attendance," which became "the biggest corruption vector in the system." ³¹² Lastly, MOD and MOI did not have ownership of APPS or other contractor-run human resource systems before the collapse. Former Afghan officials told SIGAR that their inability to make changes to APPS and other resource management data helped conceal, if not facilitate, corruption. ³¹³ (For more information on how APPS failed to mitigate the risk of fraud in personnel data, see the callout box on page 70.)

Not surprisingly, the presence of ghost soldiers and police persisted.³¹⁴ According to former interior minister Masoud Andarabi, his ministry could locate only 6,000 Afghan Local Police out of 17,000 on the salary rolls. (Afghan Local Police were hired locally, and police commanders and power brokers pushed for the recruitment of their own family members and friends under different names, then used them as personal militias.) On his last day as minister, Andarabi told us he removed 2,000 ghosts from Kandahar alone. He stated that while APPS removed a lot of ghosts, it could not eliminate ghost police for at least two reasons: political interference, and the fact that APPS was not integrated with a parallel local paper-based system.³¹⁵ The MOI's late implementation of APPS, and the ANP's recruitment challenges—recruiting and losing hundreds of police within days—ensured that eliminating ghost police was nearly impossible.³¹⁶

The exact force strength of the ANDSF in the final months of the Afghan government, and therefore the role that ghost soldiers and police played in the collapse, is unclear. It is likely, however, that some of the ANDSF believed to be fighting on the frontlines in the final weeks were ghosts. Payenda claimed that it was not until the final weeks before the fall of the Afghan government that senior officials came to appreciate the extent of the problem, finding out "there were no soldiers" and concluding the Afghan army needed six months to recuperate and reconstitute itself. Independent journalist Charlotte Bellis told SIGAR that one Afghan official was reportedly "astounded and confused and shocked" to learn shortly before the collapse that there were only 700 police officers defending Kandahar City—not the 14,000 he had believed. 18

The Afghan Government's Failure to Develop a National Security Plan Hindered the ANDSF's Ability to Counter the Taliban on Their Own

In the final months and weeks of the Republic, the Ghani government failed to develop a workable national security plan to defend the country, and, in the final days, the capital. One of the most important factors for this failure was the increasingly mistrustful and isolated president's refusal to delegate authority over military matters to the military.

In February 2019, prompted in part by the U.S.-Taliban negotiations in Doha, President Ghani issued a decree to form a commission that would review security sector expenditures, propose cost-saving strategies, and review Afghanistan's military strategy.³¹⁹ The Office of National Security Council held a three-day conference in August of 2019, joined by Afghan and international participants with a wide range of expertise in army, police, intelligence, special operations, air force, and logistics.³²⁰

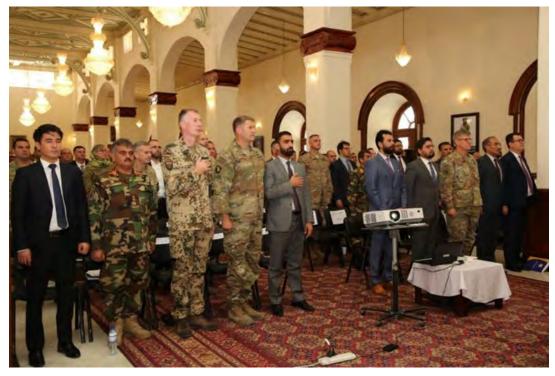


Photo 1 - Opening of the Three-day Conference at Salam Khana Palace, Arg

Source: Photo taken by former Afghan official, used with permission.

Taking the fading U.S. and international financial support for the ANDSF into account, the participants devised a potential force structure for the ANDSF along two possible scenarios:³²¹

Scenario 1: Uneasy Peace

- Political settlement achieved
- Reduction in violence achieved
- Majority of Taliban reconciled
- Taliban may fracture and enduring threats persist

Scenario 2: Evolved Stalemate Taliban no longer engaged in talks

- Reduction in Coalition footprint and ANDSF size
- Increase in violence over time
- Insurgents exploit security vacuum

These discussions culminated in a series of recommendations presented to National Security Advisor Mohib, President Ghani, and the CSTC-A leadership. These dealt with the structure and efficiency of ANDSF corps; better use of the ANA territorial force; the handoff of domestic security from the ANA to the ANP in the next 2 to 3 years; the professionalization of national police; the structure of the AAF without coalition assistance; better command and control structures among the AAF, ASSF and SMW; effective interagency intelligence sharing; and the consolidation of logistical support to the ANDSF. Most importantly, the proposal included ANDSF restructuring and force posture recommendations aimed at preventing the Afghan government from collapsing.³²²

The Afghan government's failure to act on any of these recommendations or to develop a workable national security strategy that could assume responsibility for nationwide security following the withdrawal of U.S. forces is due in part to a lack of competent leaders at the national level who could manage and coordinate national security affairs. However, it is SIGAR's analysis that blame can also be laid at the feet of President Ghani and political elites, who were preoccupied with preserving their own positions and patronage. Even as more and more districts fell to the Taliban in the summer of 2021, there was little sense of urgency in Kabul.³²³

Business as Usual as Districts Fall like Dominos

Even as the Taliban onslaught intensified following the April 2021 withdrawal announcement, it appeared to be business as usual among Afghanistan's political elite. President Ghani appeared to run the government largely as before, micromanaging various ministries and portfolios. Hekmat Karzai recalled, For God's sake, we had provinces falling, and he would still bloody hold National Procurement Council meetings for four hours. He would hold urban planning meetings while we had districts falling. The guy had completely wrong priorities on so many different levels. Procurement levels.

Several former officials painted a picture of Afghan leaders completely oblivious to the urgency of the reality on the ground. Khenjani told SIGAR, "In the past two years, Kabul was in a full emergency situation. [But] most of the security sector leadership was partying every night in their guest houses in Kabul...A group of people who are running the state were super, super disconnected even with the situation five kilometers out of the palace." Payenda similarly told the Afghanistan Analysts Network that "a one-time army chief was seen more in Dubai hookah bars than in Kabul or the provinces" and that people in leadership positions were "completely detached." Others took advantage of the insecurity to enrich themselves. "Even in the last few days when we were fighting for the survival of the state, a few people saw an opportunity to make money, especially in the security sector...For some of them, it was like a feast [because] when there were emergencies, the rules would be relaxed," Payenda recalled.327

"For God's sake, we had provinces falling and [Ghani] would still bloody hold National Procurement Council meetings for four hours. He would hold urban planning meetings while we had districts falling. I mean, the guy had completely wrong priorities...."

—Hekmat Karzai

Afghan Leaders Prioritized Political Survival over National Security

The absence of a national security strategy for a post-withdrawal reality prior to April 2021 can, to some degree, be attributed to Afghan leaders' delusions that the U.S. military was not actually going to leave, as discussed earlier. After the election of President Biden in 2020, many within the Afghan government expected the new administration to nullify the Trump administration's agreement. With this expectation in mind, the Ghani government squandered more than a year of planning between the signing of the U.S.-Taliban agreement in February 2020 and the U.S. withdrawal announcement in April 2021.

Yet even after April 14, when the Afghan government's belief in an enduring U.S. military presence could no longer be sustained and the Taliban intensified their assault on government-controlled territories, the Afghan government proceeded with a noticeable lack of urgency. ³²⁸ In the months that followed, Kabul had little in the way of a national security strategy.

Part of the explanation for this lack of urgency lies in the lack of national security expertise within the small handful of Afghans running the government in the final year. In addition, members of President Ghani's inner circle appeared insulated from larger reality by living for too long in the "bubble" of a Kabul protected by U.S. security. A senior Afghan official told SIGAR that "we thought the ANDSF had built its own [logistics capability] or at least were able to provide support" to military units in the field. This official said he was unaware that the MOD was not even able to deliver ammunition to Kandahar, and that this was a task for the U.S. military. It was not until President Biden's announcement of the final troop and contractor withdrawal that this senior advisor and President Ghani's inner circle said they realized that the ANDSF had no supply and logistics capability—a state of affairs that had been true for nearly 20 years. Their epiphany came only four months before the collapse.³²⁹

This crisis of expertise was largely manufactured by President Ghani himself, as part of his ongoing strategy of centralizing authority and sidelining potential rivals, according to Afghanistan expert Thomas Barfield. Ghani "did not take advice from anybody," Barfield told the *New York Times*. "If he had delegated power to the military, it might have been saved." 331

According to Alizai, the former Afghan chief of army, President Ghani prevented him from pursuing a military strategy that was not approved until the final days, including visiting field troops to bolster morale. While Alizai sat in Kabul, not permitted to leave, Sadat told SIGAR that "characters like me were feared" and were not allowed to enter. As evidenced by Sadat's statement, Ghani's decision-making was heavily influenced by his growing isolation and distrust. Tamim Asey, a former deputy minister of defense, told the New York Times, "He [was] isolated, confused and deeply mistrustful of everyone. He [didn't] know how to reverse this."

One of the Ghani government's most widely criticized actions (or inaction) was its failure to provide adequate support to the "public uprising forces" springing up across the country—a broad term for locally organized anti-Taliban militias. According to Afghan media sources and SIGAR interviews, strongmen like Abdul Rashid Dostum, Atta Muhammad Noor, and Ismail Khan—who had put up the strongest resistance to the Taliban in the 1990s—criticized the central government for failing to supply their forces with weapons, ammunition, salaries, and other military support. 335 In one of our interviews, former Balkh governor and strongman Atta Muhammad Noor attributed weak local resistance to a lack of ammunition, emphasizing that if the well-equipped commandos and security forces were escaping, "How would you expect the uprising forces, with old AK-47s and no bullets, to win? ... I wish our U.S. and NATO friends or the Afghan government had provided us with equipment. You would see a different outcome today if they had." 336

Hamdullah Mohib, in email correspondence with SIGAR, explained: "The Republic was concerned about heavily arming militias, which would have created perfect conditions for a civil war. We had invested heavily in the ANDSF—we did not want to undermine their legitimacy either." He added, "Early in his presidency, President Ghani made several moves to weaken the strongmen's grasp on state resources, the co-option of ministries and media, and other abuses of power. He tried to [rein] them in. But it proved to have, in the short term, a destabilizing effect, and it became obvious these figures were too entrenched to cut away. For the sake of political stability, the Republic then switched gears and tried to co-opt all those that were pro-republic." The resulting lack of trust, Mohib wrote, was "difficult to repair." 337

According to Khalid Payenda, one of the problems was that corrupt local government officials were siphoning off aid from Kabul earmarked for the public uprising. 338 Hosna Jalil, a former deputy interior minister, told SIGAR that the effectiveness of the public uprising forces was also hampered by a lack of coordination among militia commanders, and with the central government and ANDSF forces. 339 Another factor, according to former Afghan officials and analysts, was that these former warlords had exaggerated their present-day influence and forces. Two decades of luxurious living financed by international donor aid had alienated large portions of their constituencies, while many of their best fighters had left the battlefield years ago. 340 Fighting groups in Afghanistan traditionally rely heavily on charismatic leadership, and once Ismail Khan and other strongmen surrendered or fled, their militias quickly dissipated. 341 Mohib told SIGAR, "There was a misperception about their strength, enforced and bought into by the international community. The Republic did not share this perception...we were skeptical of what they could achieve militarily...I think that when the strongmen were some of the first to leave their provinces and evacuate to foreign countries, it showed that their power had been overestimated." 342

According to multiple experts and former senior Afghan officials, by 2021, Ghani and his team had alienated or weakened powerful allies, especially the former Northern Alliance leadership, which remained one of the country's best chances for mobilizing an anti-Taliban resistance. For the Afghan government, arming and empowering the country's warlords again risked not only Ghani's reform agenda, but a return to civil war. For the strongmen, the Afghan government's lack of support amounted to conspiratorial realpolitik. In the words of Atta Noor, Vice President Amrullah Saleh "was hatching a plot against us. He didn't want us to govern or lead the uprising forces" for fear that if they succeeded, the warlords would be called "champions of [the] war in Afghanistan." Afghanistan."

President Ghani's Weak Leadership, Micromanagement, and Lack of Political Acumen Compounded the Multitude of Factors Accelerating the Collapse

When asked to explain the Islamic Republic of Afghanistan's sudden collapse, many former Afghan officials (and some Western experts) told SIGAR they placed considerable blame on the actions and nature of President Ghani. As this report explains, the seeds of collapse had been planted over a 20-year period. But by almost all accounts, President Ghani's weak leadership, micromanaging, and lack of political acumen accelerated the collapse. As Afghanistan scholar Thomas Barfield described it, "Afghan politics come down to...who is willing to die for you? Literally nobody [was willing to die] for Ashraf [Ghani]." Former Special Representative for Afghanistan and Pakistan Laurel Miller offered a similar diagnosis: Ghani and Mohib "were not the right people for that moment in time." 347

Technocrat-Reformer

Some of Ghani's critics have partially attributed the collapse to the former president's desire to cling to power at all costs. According to this view, Ghani surrounded himself with inexperienced loyalists to withstand an election crisis or a coup attempt.³⁴⁸ Others have emphasized Ghani's nature as a staunch reformer who believed that only he, or others like him, could deliver on the promise of a modern liberal Afghan state.³⁴⁹ In the words of Carter Malkasian, a former advisor to American military commanders in Afghanistan, "Ghani deeply believed in a progressing liberal Afghan state…and I think he distrusted other groups' willingness to

bring that together. I think he thought it was very important that he or people like him were empowered to make that happen. To look at it as a question of their personal power I don't think quite conveys the beliefs that also existed on the part of the Ghani government." ³⁵⁰

For President Ghani, delivering on his vision for a modern Afghanistan meant empowering technocrats, intellectuals, and young people—not the corrupt elites that had kept Afghanistan poor and conflict-ridden for decades. ³⁵¹ As a result, young technocrats like his protégé, Hamdullah Mohib, took center stage in his administration. But President Ghani's reforms, especially those that tried to dismantle traditional patronage networks, alienated powerful elites. His campaign to disenfranchise warlords went as far back as 2002, when he was Minister of Finance in Hamid Karzai's interim government and went after Mohammed Fahim, the powerful Tajik commander and defense minister, for fabricating tens of thousands of "ghost soldiers." At the time, Fahim reportedly told Karzai that he wanted to murder Ghani—to which Karzai replied, "There's a very long line for killing Ashraf." ³⁵²

"After becoming President," writes journalist George Packer, "Ghani all but ignored the traditional politics of Afghanistan—tribal networks, patronage networks, strongmen." Unlike Hamid Karzai, who received throngs of guests in his palace with requests for money or favors, President Ghani refused to meet with any favor seekers in his first year of office, Packer wrote, and once ignored his advisors by scheduling just 15 minutes for a meeting with Ismail Khan, Herat's powerful and corrupt warlord. Throughout his presidency, Packer wrote, President Ghani was widely criticized for lacking Karzai's aptitude for building alliances and unifying constituencies. Jisa Curtis, a former National Security Council Senior Director for South and Central Asia, told SIGAR she agreed with that assessment—up to a point. Curtis said that "Ghani takes a lot of the blame for not being able to build consensus among the different groups and leaders, but I think every Afghan bears some blame for not being able to come together in a unified fashion."

Scott Guggenheim, a former economic advisor to President Ghani, told George Packer of *The New Yorker*, "Ashraf's biggest problem is not that he's a bad politician, but that he has a 25-year vision and everyone thinks it means next year. He throws out completely unrealistic dates as placeholders." After becoming president in 2014, President Ghani tried to solve all of Afghanistan's problems, with little attention to the political costs: "He retired more than a hundred generals who had been skimming money from troop contracts. He demanded the resignations of all governors and cabinet ministers and announced that nobody who had served in those capacities could do so again, thereby alienating 50 or so political veterans in one blow," Guggenheim told Packer.³⁵⁵

President Ghani's reform-minded decisions often had negative consequences on provincial security, even years before the collapse. When Matiullah Khan, the notorious warlord-turned-police commander of Uruzgan, was killed in 2015, tribal elders came to Kabul to request that the job go to Matiullah's brother. President Ghani rejected their choice, and in the following months, nearly 200 security posts in the province fell to the Taliban as the police switched sides.³⁵⁶

Micromanager

President Ghani displayed a tendency to micromanage every government portfolio, big and small, rendering his ministers "redundant." In an interview with the Afghanistan Analysts Network, former minister Khalid Payenda explained, "The president was a Johns Hopkins professor; unfortunately, he would 'grade papers.'... It was more important [for ministers] to portray a picture that did not exist than actually doing the job." 358

Thomas Barfield told SIGAR that because President Ghani feared a military coup, he sidelined or fired competent military generals and staff, removing those who stood the best chance at waging a successful war against the Taliban. Barfield said, "He [Ghani] always believed he was the smartest person [in the room], so he [thought he] could run a war too...If he couldn't run it, then nobody could run it," ³⁵⁹ Barfield said. Former General Sadat described the former president as an academic who would "look into [resumes] and judge the commanders and their capability based on the schools they went to, or the previous jobs they had." ³⁶⁰

"He was always the mechanic, never the designer," explained Barfield. Always focused on the technical details of every government decision, President Ghani did not, or could not, see the bigger strategic picture. This contributed to the Afghan government's failure to develop a comprehensive strategy for a post-withdrawal Afghanistan. Former deputy national security advisor Rafi Fazel told SIGAR, President Ghani "loved to be involved in every technical decision...he dragged us into directions we didn't want to go." 362

Nationalist-Autocrat

According to Barfield, President Ghani's belief in the centralized state explains why he never ceded any significant power to regional leaders who could help defend against the insurgency.³⁶³ In the words of Laurel Miller, the President "made political enemies by governing in a way that was seen as exclusive and with...an authoritarian style, where his voice was the only one that counted.³⁶⁴ Barfield told SIGAR that "Ghani was acting like a tyrant because in the back of his mind, nobody could drive him from power."³⁶⁵

In 2017, the Trump administration deployed an additional 4,000 troops and expanded its bombing campaign. According to Barfield, the Afghan president took this renewed U.S. military support as an opportunity to go after internal rivals.³⁶⁶ In early 2018, according to press reports, President Ghani's efforts to remove Atta Mohammad Noor as governor of Balkh led to a standoff between the government and Noor's Tajik supporters. Noor eventually resigned, and President Ghani narrowly avoided a military conflict between his government and commanders loyal to the Northern Alliance leader. At the time, some 40 percent of the military was ethnic Tajik from northeastern Afghanistan; many were expected to sit out any military confrontation, or even join Noor's side.³⁶⁷ According to media reports, a similar incident occurred in Faryab Province in May 2021, when protests erupted after President Ghani rejected local strongman Abdul Rashid Dostum's candidate for governor, instead appointing a Pashtun from eastern Afghanistan. The threat of violence forced President Ghani's appointee to shelter at a local army base before being recalled to Kabul shortly thereafter.³⁶⁸

The president's refusal to compromise or ally with regional strongmen became more entrenched after his reelection in 2019. In March 2020, U.S. officials attended President Ghani's inauguration, rather than the parallel inauguration of his rival, Abdullah Abdullah. Barfield told SIGAR that this choice cemented the president's confidence in America's support. The United States "empowered a person who was totally incapable of ruling on his own because his entire political strength was within the government," Barfield said. "Once the Americans recognized him, he became more entrenched in terms of refusing to negotiate, refusing to do anything. And now he had enemies within the government as well as the Taliban...His belief was, if it really got bad, the Americans would step in and fix it."

Several interviewees told SIGAR that when security deteriorated in provinces governed by rivals, President Ghani seemed happy that his enemies were having difficulties. To For example, Barfield said that the president preferred to undercut anyone who held too much power, rather than send the ANA in to help—particularly Atta Noor and Abdul Raziq, the former provincial police chief of Kandahar, each of whom controlled lucrative customs borders that they used to finance themselves and their independence.

Fazel told SIGAR, "Afghanistan is a country of conspiracies." Recounting the final weeks and days of the Republic, Afghan powerbrokers accused the Ghani government of countless conspiracies. Fazel claimed that President Ghani had deliberately allowed provinces in the north to fall to teach Dostum a lesson, while planning to retake those territories later. Too told SIGAR the Afghan government spent more time and money undermining his operations and reputation than they did improving security, even attempting to kill Noor "in many scenarios...through militias or the Taliban." Referring to the violent protests in Faryab in May 2021, Noor told SIGAR, "The government punished the people of Faryab by letting the Taliban take over all those places where Dostum had control...This was a turning point that led to failure in the north. Faryab fell because of competition between the government and Dostum."

In Noor's mind, the government had surrendered Mazar-i-Sharif, too. Noor told SIGAR, "The 209th corps [in Mazar] and all the security forces assigned to fight were the first people to hand over their weapons. It was as

if there was a conspiracy, as if everything was planned...On August 14, the government asked all pilots and people running the air force to come to Kabul. This was again intentionally done so Mazar would fall to the Taliban."³⁷⁵ Former Vice President Ahmad Zia Massoud and Yunis Qanooni, who served as minister of education under former President Hamid Karzai, accused President Ghani of negotiating with the Taliban to hand over territory or power. Former parliament member Haji Muhammad Mohaqeq told SIGAR that he believed the president was encouraging a state of chaos to stay in power.³⁷⁶

In Barfield's view, President Ghani's efforts to weaken his perceived rivals laid the groundwork for the north's quick collapse. The power brokers of the most anti-Taliban provinces in the north were in fact keeping their regions and the broader system from collapsing.³⁷⁷

Barfield told SIGAR that the United States should have pushed for President Ghani's removal and the establishment of a coalition government before withdrawing, to facilitate the peace process and install a leader that stood a better chance of running the country alone. According to Barfield, the regime of Soviet-supported Afghan President Mohammed Najibullah survived for years after the Soviet withdrawal largely due to Najibullah's leadership. In contrast, President Ghani's image as a weak leader installed by foreigners failed to earn him any buy-in for his government. In 2021, Afghanistan needed a leader with military experience and an ability to appeal to all Afghans, not just eastern Pashtuns. Barfield said, "[Ghani's] strength was institutional, and Afghanistan is not a land of institutions." 378

U.S. Urges President Ghani to Consolidate ANDSF Checkpoints

DOD had long recognized that President Ghani and his advisors were not taking national security seriously. For years, DOD officials believed that a national security plan for Afghanistan should include redeploying the ANDSF from thousands of difficult-to-defend, high-casualty checkpoints to more defensible positions that protected key terrain, such as provincial capitals. Redeployment would also have had the benefit of relaxing pressure on the underdeveloped Afghan supply and logistics systems.³⁷⁹ The Afghan government made some moves as early as 2015 to redeploy ANA and ANP units, and in September 2018, the defense minister ordered the reduction and consolidation of unnecessary bases and checkpoints at provincial levels.³⁸⁰ Nevertheless, there was no national checkpoint consolidation strategy.

Afghan leaders who opposed consolidating checkpoints felt the strategy simply handed territory to the Taliban or risked creating the perception that the government was abandoning territory, especially in minority Uzbek and Hazara lands. 381 According to one senior Afghan official, checkpoints in Helmand Province were not even part of checkpoint consolidation because Afghan commanders felt that it was the last area that could provide any resistance. According to this perspective, if Helmand fell, Kandahar, Ghazni, and Kabul would follow in rapid succession. 382

ANDSF checkpoints were symbolic of the government's presence in rural Afghanistan.³⁸³ The Afghan government did not want to look weak. In the view of Jonathan Schroden, there was a real fear that if the government appeared weak, "then the dominos would rapidly fall against them."³⁸⁴ Masoud Andarabi, a former interior minister, told SIGAR that decisions to reduce checkpoints were often based on political and ethnic, not military, imperatives: For example, a Pashtun president could not abandon Pashtun areas to the Taliban.³⁸⁵

From the point of view of some Afghan leaders, earnestly pursuing checkpoint reduction would mean that "there's only going to be the center left," after the Taliban easily surrounded and captured checkpoints. According to analyst Jonathan Schroden, because ANDSF soldiers were inclined to static defense, rather than forward operations, a checkpoint reduction strategy also risked creating "castles in the middle of nowhere, not defended and surrounded by enemy territory." 387

The Afghan government resisted U.S. calls to collapse isolated checkpoints until the very end.³⁸⁸ According to Schroden, President Ghani had for years resisted successfully because the United States continued to reinforce and resupply vulnerable checkpoints, but the president's resistance faltered once the U.S. stopped providing logistical support and the Afghans were unable to.³⁸⁹

At any rate, the Afghan government did not consider a national security strategy until it was too late. After the Taliban blitz across the country during May and June 2021, President Ghani finally announced a national security strategy on July 26, 2021. By then, little more than the capital was left in the Afghan government's control.³⁹⁰

President Ghani Insists on Six More Months to Stabilize Afghanistan

On June 25, 2021, a month before he announced his national security strategy, President Ghani met with President Biden in Washington to ask for additional U.S. financial and military aid. According to officials present during the meeting, President Ghani said that "our goal for the next six months is to stabilize the situation." ³⁹¹ Some Ghani administration officials balked at the idea of a six-month plan to reconfigure the Afghan security forces—or at least they claimed as much in their public statements months after the collapse. Ajmal Ahmady, a former governor of the Central Bank of Afghanistan, wrote in *Foreign Affairs* that "the comment [about needing six months] seemed out of touch with the rapidly advancing Taliban. I wanted instead to hear the one-week plan." President Ghani was also reportedly in talks to bring in other external security contractors to Afghanistan. ³⁹² Former finance minister Khalid Payenda, who fled Afghanistan in early August 2021, claimed that discussions about a six-month plan "actually meant that they found out there were no soldiers." Payenda suggested that high numbers of ghost soldiers, low recruitment, and unsustainable casualty rates meant there was "no army [left]" to fight. ³⁹³

As provincial capitals began to fall in the first days of August 2021, the ministries of defense and interior began discussing plans to consolidate the remaining Afghan forces to defend Kabul. According to a former senior Afghan official, the day before Kabul's collapse, former Army chief Haibatullah Alizai briefed a plan created with R. Adm. Admiral Peter Vasely, the top U.S. military officer in Afghanistan at that time, to revive the corps commands that had collapsed. The plan required two weeks to revive the commands and another four months to consolidate, after which Afghan forces could begin pushing back the Taliban. According to the Afghan official, U.S. close air support would be provided as well—a promise that President Biden had in fact made on a call with Ghani on July 23, 2021, on the condition that there would be a clear military strategy in place for the U.S. to support. Then-General Sadat was tapped to lead Kabul's defense. 394 Sadat later wrote that by the time he was called to Kabul to command Afghanistan's special forces, the Taliban were already entering the city. 395

On August 15, 2021, President Ghani boarded a helicopter and fled the country. Some Afghan and U.S. officials believe that Kabul would not have fallen on August 15 had Ghani remained in the capital. One Afghan MD-530 squadron commander told us that he arrived in Kabul on August 14 ready to defend the capital with 12 MD-530 attack helicopters and 17 pilots. However, once President Ghani left, plans for the government's protection dissolved and self-preservation instincts took over. The squadron commander told SIGAR that as soon as the president left the country, anyone who could fly an aircraft fled to neighboring Tajikistan or Uzbekistan.

The Taliban's Military Campaign Effectively Exploited ANDSF Weaknesses

The Taliban executed an effective military campaign that physically and psychologically isolated ANDSF forces and undermined their willingness to fight. In contrast, the Afghan government had a well-equipped ANDSF, but one that was poorly suited to the managerial and leadership capacity of the Afghan government. In the final weeks, many ANDSF units were left to improvise on the ground, often choosing to fight bravely before succumbing to a series of Taliban military and diplomatic strategies that undermined their defensive ability. The presence of conventional ANDSF forces, the army corps, and ANP in checkpoints and small outposts scattered throughout the country, intended as a symbol of government control, now left Afghan troops in places that could not be reinforced and resupplied. The Taliban systematically isolated ANDSF outposts and neutralized them through battle and negotiations. 398 ANDSF soldiers and police, at times fighting to the last man, could not properly organize and equip a defense against a cohesive Taliban military force and its

knowledge of the terrain. These factors compounded as the Taliban became more adept at using diverse tactics, including Western-style commando groups.³⁹⁹

The Taliban's 2020–2021 Military Campaign

The Taliban executed an effective campaign that physically and psychologically isolated ANDSF forces and undermined their willingness to fight. 400 The Afghan government's strategy focused on holding terrain through checkpoints and small outposts scattered throughout country. Politically, this posture allowed the Afghan government to say it was denying the Taliban terrain. Militarily, however, the approach dispersed units across the country, rendering them unable to mutually reinforce one another and dependent on centrally coordinated resupply structures. The Taliban isolated ANDSF outposts by exploiting this vulnerability. 401

The ANDSF became even more vulnerable because of unequally administered peace agreement concessions. As noted earlier, from the Taliban's point of view, the United States committed in the February 2020 Doha agreement to ensuring that the Afghan government release 5,000 Taliban prisoners in exchange for 1,000 Taliban-held government prisoners. The Ghani administration disagreed, arguing that the United States had negotiated the prisoner exchange without its consent, and delayed the exchange. When the initial deadline of March 10 for the exchange passed, the Taliban justified increasing their attacks on the ANDSF. 402 On March 19, Afghanistan's acting minister of defense ordered the Afghan army to assume an active defense posture (giving them the authority to attack the enemy when it was preparing to attack) in response to the Taliban's failure to reduce its attacks. On April 14, a Ministry of Defense spokesperson said that the level of Taliban attacks "dramatically increased" following the signing of the U.S.-Taliban agreement and remained high thereafter. 403

At the same time, the United States scaled back air support following the agreement signing, and the AAF was not able to compensate for the drop in U.S. missions. As Sadat described it, the AAF was "very effective but very small." ⁴⁰⁴ That left the Taliban greater freedom to move around the country unchecked by ANDSF or coalition forces. Ultimately, this enabled the Taliban to transition from a hit-and-run insurgency to amassing overwhelming forces against isolated ANDSF bases. ⁴⁰⁵ With ANDSF forces limited to a defensive posture, without U.S. air cover, the Taliban severed vulnerable ANDSF supply lines and infrastructure. ⁴⁰⁶

Sadat told SIGAR that an Afghan military assessment found that in 2020, the Taliban caused \$600 million in damage to roads, electricity lines, schools, canals, and bridges in Helmand Province alone. The Taliban caused even more destruction in Kandahar, including damage to Highway 1 that links Kandahar and Kabul. Sadat said, "It was the same story all across the country." 407

During a 2020 fall offensive, the Taliban took swaths of territory and then mostly held their ground despite counterattacks. Around the northern city of Kunduz, the Taliban took outposts and military bases, terrorizing ANDSF forces with small armed drones. In neighboring Pul-i-Khumri, *The New York Times* reported, Taliban fighters captured "important highways in a stranglehold of the city, threatening main lifelines to Kabul," and in Kandahar city, they pummeled the surrounding districts, moving closer to taking the provincial capital. 408 According to the *Times*, Taliban commanders told tribal officials that they deliberately stopped short of taking Panjwai—a district neighboring Kandahar City—because leaders told them to wait and see how the next phase of peace negotiations played out. 409

Press reports from early 2021 showed the extent of the Taliban's campaigns and other elements of its strategy, including surrounding district centers, capturing those in the north first, and seizing strategic border crossings. In February 2021, *The New York Times* reported that the Taliban had "been encroaching on key cities around Afghanistan for months...capturing military bases and police outposts and installing highway checkpoints near capital cities in provinces such as Helmand and Uruzgan in the south, and Kunduz and Baghlan in the north." 410

Fall of Helmand and Kandahar Provinces

The situation in Kandahar reflected the security situation around the country: The Taliban swept through districts across Afghanistan, removing buffers protecting provincial capitals.⁴¹¹ By August 11, 2021, with fewer

obstacles in the Taliban's way in the countryside, it easily surrounded and harassed cities around most of the country. 412 Andrew Watkins, the International Crisis Group's senior Afghanistan analyst, told *Vox* at the time

What they seem to be doing seems to be something they planned on for quite some time, which is to cut off the government's ability to resupply other areas of the country, to cut off the government's ability to move from point A to point B on the country's roads, and to surround and choke off the country's cities—not to fight their way through each and every city of the country, but to pressure the government to collapse.⁴¹³

The Taliban's campaign to take the north early on surprised ANDSF forces and took advantage of weaknesses in their positioning. 414 Former Afghan army chief Alizai told SIGAR, "We thought Helmand would be the first to fall. We didn't want that because it would have a big negative impact on morale for the ANDSF and a big positive impact for the Taliban. So, we sent support to Helmand." Alizai added, "We focused on the south because we did not want the Taliban to win their homeland. We thought the north could be controlled. The south was the Taliban's support network. We wanted to hold them there, and that's what we did. But, yeah, that happened in the north." 415

In July 2021, the Taliban had also started seizing border crossings with Tajikistan, Iran, and Pakistan, depriving the Afghan government of critical customs revenues. 416 On June 22, 2021, the Taliban took the strategic Shirkhan Bandar border crossing with Tajikistan, which generated millions of dollars daily for the Afghan government, without firing a shot. 417

These conditions made resupply, evacuations, and movement all more difficult for the overwhelmed AAF. As early as 2017, Marine Corps Maj. Gen. Roger B. Turner, then commander of U.S. Marines in Helmand Province, told SIGAR that the ANDSF was having to rely on air-only resupply due to Taliban interference with ground supply routes. Mi17s at the corps headquarters level had to fly into Marjah, Sangin, and other districts where the ANDSF had lost ground. A18 At the end of April 2021, The New York Times published an assessment that described some ANA bases in Helmand Province as surrounded by Taliban-controlled areas and wholly reliant on helicopter resupply. A19 As the Taliban gained ground in 2020 and 2021, these conditions became increasingly untenable for the AAF. The surging tempo of Taliban attacks required increased calls for airstrikes, greater need for medical evacuations, and an increasingly urgent need to move personnel and supplies.

By June 2021, the two elements primarily used for reinforcement and recapture operations—the commandos and the AAF—were wearing thin. According to Jonathan Schroden, in June 2021 alone, the AAF conducted 491 airstrikes, about 16 a day. The swelling demand for AAF support, along with the loss of three-fourths of U.S. contracted aircraft maintainers between April and June 2021, led to significant drops in aircraft readiness rates. Schroden noted that to deliver even the same number of flight hours, the smaller fleet had to fly "well beyond their recommended flight-hour limits." By the end of June 2021, "the main advisory element to the AAF estimated that all available airframes were exceeding scheduled maintenance intervals by at least 25 percent, and aircrews were flying hours well beyond levels recommended by safety protocols." 420

When asked how limited AAF air assets were balanced to achieve all these responsibilities, Alizai said, "That was the biggest problem. We couldn't. Before June, we were in a better position; all the Black Hawks had maintenance contractors who could repair them in 24 hours. After June, Black Hawks had to be fixed in Dubai, which took weeks to months. So, during every [medical evacuation], a Black Hawk would be shot, and one round was enough to bring down the [helicopter] for maintenance." Alizai also noted the size constraints of the AAF and their ability to respond to Taliban attacks across the county: "If the Taliban come close to a checkpoint, and you only have the Afghan Air Force—which was just two A-29s for operations across Afghanistan, just two A29s is not helpful."

Fall of Ghazni Province

As resupply became more difficult, ANDSF forces would call for backup or resources from the AAF, which was increasingly unable to respond. Afghan bases that were scattered and isolated across the country were left

exposed; soldiers would either run out of ammunition or wounded soldiers would die because they lacked air transport for medical evacuations. As one woman from Jaghatu in Ghazni told researchers from the Afghanistan Analysts Network, "The security forces [ANDSF] only resisted [the Taliban attack] for an hour and a half. They had been surrounded for a week and didn't have any food or water left. It was raining at that time and the soldiers were drinking rainwater." Ale Afghan forces' sense of abandonment grew as food, water, and ammunition dwindled. One resident of Badghis Province told the Afghanistan Analysts Network researchers

The army soldiers didn't have water to drink or bullets to fight with, so they had to surrender. The Taliban [fighters], who were from this province, knew each corner and route in the districts and could fight more easily than the army forces, who were from other provinces. But the main reason behind the defeat of the army was the lack of support from the central government. In Muqur district, they lost almost 45 soldiers in a single day after the provincial government ordered the armed forces to retreat and take their weapons with them. They were promised that other forces would come to help them, but none were sent...the Taliban attacked and killed them all.⁴²⁶

The scenario was foreseeable: In a January 2021 report, Schroden had estimated that a U.S. withdrawal would erode the ANDSF's technical advantage, as aircraft became damaged by increasing overuse and cannibalization of technical capabilities. His prediction proved correct.⁴²⁷

The Taliban Employed Psychological Operations to Pressure ANDSF Forces into Surrendering

According to media reports, in addition to physically isolating ANDSF outposts, limiting freedom of movement and hampering resupply, the Taliban added additional psychological pressure. The combination wore down the already strained ANDSF forces. Taliban psychological tactics included repeated direct outreach or dispatching elders to pressure forces and their leaders to surrender. In some cases, the Taliban would even buy out local forces or offer money and other incentives in exchange for surrender. Taliban pressure was not applied solely to ANDSF personnel; these concerted efforts could also include pressuring their families with the goal of getting them to convince their loved one to surrender. The Afghanistan Analysts Network concluded that most provinces fell to the Taliban through deals whereby government officials coordinated with tribal elders, who mediated between the government and the Taliban—or, alternatively, the Taliban directed tribal elders to convince government forces to surrender the districts and provinces. In some cases, it appears that those who surrendered were left alone, while in others, the Taliban later targeted those they knew had been ANDSF personnel.

Media reports note the pressure often came from Taliban Invitation and Guidance Committees, which intervened after insurgents cut off roads and supplies to surrounded outposts. Either committee or Taliban military leaders phoned commanders, offering to spare troops if they surrendered their outposts, weapons, and ammunition. They [the Taliban committees] call and say the Taliban are powerful enough to defeat the U.S. and they can easily take Laghman Province, so you should remember this before we kill you, Laghman's former governor told *The New York Times*. The Taliban commander and the Invitation and Guidance Committee called me more than 10 times and asked me to surrender, one district police chief in Wardak Province told the *Times*; he surrendered his command center and weapons on May 11, 2021 after negotiations mediated by local elders. The same month, said one police commander in Laghman Province told the Times, A Taliban commander calls me all the time, trying to destroy my morale, so that I'll surrender.

In one instance, according to the *Times*, the Taliban sent tribal elders who said, "Surrender, you are sold out, no one will help you." ⁴³⁶ In Laghman Province, negotiations for seven outposts lasted 10 days. Ultimately, at least 120 soldiers and police were reportedly given safe passage to the government-held provincial center after handing over their weapons and equipment. ⁴³⁷ A village elder involved told the *Times* that different elders negotiated with commanders of each outpost, guaranteeing the Afghan forces would not be killed if they surrendered. ⁴³⁸ According to one elder who negotiated the surrenders, "We told them, 'Look, your situation is bad — reinforcements aren't coming.'" ⁴³⁹ The tactic was so effective some outpost commanders would refuse

to speak to Taliban negotiators or elders, many of whom were handpicked Taliban supporters as opposed to neutral mediators. 440 Elders were not the only figures involved in coordinating surrenders. In certain districts, businessmen and other influential people all played a role, telling government officials, "The central government will not help you if you fight." 441

These psychological operations took advantage of ANDSF forces' very real desperation and isolation, as well as the chaos, lack of cohesion, and information vacuum that existed in 2020 and 2021. The secrecy around U.S.-Taliban negotiations and the Doha agreement meant there was a lack of official information for the ANDSF. Taliban propaganda weaponized that vacuum against local commanders and elders by falsely asserting the Taliban had a secret deal with the United States for certain districts or provinces to be surrendered to it. 442 One former senior Afghan official told SIGAR that the Taliban used this tactic quite effectively, telling forces, "They're going to give us this territory, why would you want to fight? We will forgive you...we will even give you 5,000 Afghanis for your travel expenses." Having not been paid for months, the police would abandon their posts. Then, "the army panicked; they thought the police made a deal, and they're going to be butchered. So, the army made a run for it too. That started a cascading effect." 443

In some areas, local deals were struck, but chaos and lack of cohesion between ANDSF forces meant some were unaware of the surrender. In Spin Boldak, one resident told Afghanistan Analysts Network researchers, "I think a deal had already been made and that was why there were no [big] clashes. Some policemen started fighting the Taliban; they weren't aware of the deal. The Taliban called to them through loudspeakers, shouting: 'Don't fight. Your commanders have already surrendered.'" 444 In others, ANDSF forces were ordered not to fight encroaching Taliban forces by the central government. One resident of Faizabad, the capital of northern Badakhshan Province, told Afghanistan Analysts Network researchers, "The Taliban took Faizabad, not because they won a battle, but because the central government ordered the army not to fight...There was an order from the presidential palace to cede ground, which really demoralized the army—that's why they left and escaped to different places." 445 A former local government official from Feroz Koh in Ghor explained to the researchers, "We'd been asking for air support, but instead, we received an order by the national security adviser [Hamdullah Mohib] to tell all district army commanders to make a tactical retreat." 446 Ultimately, one researcher told Schroden, "There was little or no central coordination, no chance of help or backup or resupplies, and a scarcity of clear messages, or leadership, from the Palace."

Given those conditions, ANDSF units that did fight back inevitably faced a choice to flee, surrender, negotiate withdrawal, or fight to death. 447 By making this dire situation abundantly clear to government forces—and offering a means of survival—the Taliban successfully secured widespread surrenders.

The Taliban also pushed an aggressive media campaign to paint their victory as inevitable. The Taliban's online propaganda push intensified as its military campaigns gained momentum, particularly in August 2021. 448 On Twitter alone, the most-followed Taliban spokesperson bombarded the social media site with triumphant propaganda the week before Kabul fell. 449 The Taliban focused its efforts on strategic or symbolic targets. For example, as the Taliban reached Mazar-i-Sharif and cities close to Kabul, Twitter amplification of its posts served to intimidate and demonstrate the insurgency's strength. Many posts specifically referred to governors' quarters, police headquarters, and prisons that the Taliban had just captured, stating that weapons and equipment were commandeered. 450 Capturing weapons, then broadcasting those captures on social media, had the simultaneous impact of expanding actual Taliban military capabilities as well as psychologically intimidating Afghan forces. 451 The Taliban's manipulation of information worked to create a sense of inevitability that bolstered their military victories. 452

The ubiquity of Taliban propaganda online dealt an additional blow to ANDSF morale and heightened anxieties of isolated forces. 453 When surrenders occurred, they took on a snowball effect whereby each—especially high-profile ones—amplified the credibility of Taliban messaging and fed into the next surrender. 454

EIGHT SYSTEMIC FACTORS CONTRIBUTED TO THE ANDSF'S COLLAPSE

The 20-year U.S. mission in Afghanistan spanned four U.S. presidents, split evenly among both parties, 10 ambassadors, seven secretaries of state, eight secretaries of defense, 12 CSTC-A commanders, eight U.S. Central Command (CENTCOM) commanders, and 18 U.S. and coalition ISAF/RS commanders. The sheer number of high-level decision makers involved in America's longest war reflected shifts in U.S. domestic politics, which in turn created politically driven timelines on critical security sector tasks. Against this backdrop, SIGAR found that eight major factors contributed to the failure of the U.S. and Afghan governments in creating a self-sustaining ANDSF. These eight factors were intertwined. Together, they created an ANDSF dependent on long-term international support and vulnerable to collapse when that support was withdrawn. The eight factors were:

- The time the United States was willing to commit did not reflect the time required to build the Afghan security sector.
- No single country or agency had complete ownership of the ANDSF development mission, leading to a piecemeal and uncoordinated approach.
- Advisors were often ill-trained and inexperienced for their mission, while frequent personnel rotations impeded standardization, continuity of effort, and institutional memory.
- The United States lacked effective interagency oversight and assessment programs that were necessary to gather a clear picture of ANDSF development on the ground.
- Corruption in the Afghan government and military eroded ANDSF capabilities.
- U.S. training, logistics and weapons procurement policies undermined the goal of creating a selfsustaining Afghan military.
- ANDSF recruitment policies exacerbated ethnic and regional tensions instead of creating a unified yet diverse national military force.
- The U.S. and Afghan governments failed to develop an effective police force.

The Time the United States Was Willing to Commit Did Not Reflect the Time Required to Build the Afghan Security Sector

U.S. officials in Afghanistan faced a dilemma: They could satisfy overwhelming political pressure to show progress by focusing on short-term achievements, or they could take the necessary time to work through the Afghan government to ensure sustainable improvements to Afghan institutions and infrastructure. Too often, the answer was to focus on short-term achievements. ⁴⁵⁶ U.S. officials created arbitrary timelines for the complex task of transforming Afghan institutions, relationships among its powerbrokers, and Taliban-contested communities. These timelines often ignored conditions on the ground and created perverse incentives to spend quickly and focus on short-term, unsustainable goals. ⁴⁵⁷

In combination, shifts in U.S. domestic politics over the course of the reconstruction effort and pressure for quick results turned the 20-year reconstruction into what amounted to 10 2-year efforts, creating a perpetual—and paradoxical—sense within the U.S. military of both imminent departure and permanent presence. This mindset reduced their ability to plan realistically and to allocate the necessary resources and time to create a self-sustaining Afghan security sector. Instead, it set up a counterproductive cycle: Short-term goals generated short timelines, which created new problems, which were then addressed by more short-term goals. When the futility of this approach became too obvious to ignore, the U.S. government resorted to the ultimate quick fix: the immediate withdrawal of all troops. 459

General James Mattis, who served as head of Central Command from 2010 to 2013 and as Secretary of Defense from 2017 to 2018, told SIGAR, "The lack of political clarity on ends, ways, and means meant we were always wondering if we were still going to be here next year. Were we going to be funded next year? We weren't sure whether to attack, retreat or go sideways." 460

The Early Years: Short-Term Planning with One Foot Out the Door

In the early years, establishing a long-term reconstruction timeline was not a priority, mainly because the Bush administration did not initially define reconstruction as a goal. President George W. Bush had campaigned against U.S. involvement in nation-building activities. Weeks after 9/11, Deputy Secretary of Defense Paul Wolfowitz cautioned against ambitious undertakings. "There is a lot that could be done with just basic food, medicine, and education programs, if we don't set the bar too high," he said. Under Secretary of Defense Douglas Feith was more blunt: "The [United States] should not plunge into a nation-building project." 461

That ideological perspective led the Bush administration to pursue a limited counterterrorism mission. Initially, the United States believed Afghanistan needed only a small, light infantry force that could be rapidly deployed to intervene in internal affairs. According to an Afghan National Army design team chief, the U.S. plan was to develop one central army corps, secure the upcoming presidential elections, and withdraw from Afghanistan by the end of 2004. This corps was designed to have limited combat power and to be dependent on U.S. and international military forces for air support for missions requiring more advanced capabilities. 463

By 2006, a newly resurgent Taliban, a weak central government beset by corruption, and an increasingly disorganized multilateral reconstruction effort prompted the Bush administration to reconsider its initial opposition to a more pronounced U.S. role. Between 2002 and 2005, President Bush more than quadrupled reconstruction funds—but at the same time, the U.S. government continued to push for short-term gains, even if it meant taking shortcuts and failing to develop the necessary capacity within the Afghan government.⁴⁶⁴

Overly optimistic U.S. predictions for how quickly the ANDSF would be able to achieve specific milestones resulted in misguided and unrealistic timelines. For example, in 2006 the CSTC-A Campaign Plan identified three lines of operation: (1) build and develop ministerial institutional capability, (2) generate fielded forces, and (3) develop the fielded forces. He plan assumed that the third and final phase would occur when the Afghan government assumed responsibility for its security needs—in mid-2009, just 3 years after the plan was conceived. He had been supported to the plan was conceived.

A 2006 directive drafted by Ambassador Ronald Neumann and Lt. Gen. Karl Eikenberry said that troop withdrawals could begin as early as FY 2006, with a completion date between 2011 and 2012. 467 Such failures to accurately assess the capacity of the ANDSF and the strength of the insurgency set in motion a series of adjustments to the goalposts that would persist until the final U.S. withdrawal.

A Troop Surge—And Then a Withdrawal in Less Than Two Years

The beginning of the Obama administration in 2009 ushered in yet another shift in U.S. policy, but the emphasis on condensed timelines continued. After President Obama's January 2009 inauguration, the White House undertook a strategic review of the effort in Afghanistan. In February, President Obama announced his new plan: an 18-month counterinsurgency effort which would involve a surge of U.S. troops and civilians to improve security and build the Afghan government's capacity. 468 In announcing the surge, Obama said that he had "listened to my Secretary of Defense, the Joint Chiefs of Staff, and commanders on the ground." 469

That was not the recollection of then-head of U.S. Central Command General David Petraeus. Petraeus later told SIGAR, "The timeline was just sprung on us. We had no discussion of that during the process. Two days before the president made the [announcement]...we all got called and were told to be in the Oval Office that night for the president to lay out what he would announce two evenings later. And he laid it out, there it is. Take it or leave it. He said, we're going to begin the drawdown in the summer of 2011. None of us had heard that before. And we were then asked, are you all okay with that? He went around the room and everyone said yes. And it was take it or leave it."

In 2010, recognizing that despite the surge the Afghan government was still unable to control some parts of Afghanistan, President Obama announced a new withdrawal date for U.S. combat forces: 2014, with transitional efforts beginning in 2011.⁴⁷¹ As retired General John Allen, former ISAF commander, told SIGAR,

"We went from an end-state to an end date," referring to a withdrawal based on an arbitrary date rather than the situation on the ground. 472 This specific exit timeline created an urgency to defeat the Taliban, expand the Afghan government's reach, and transition on schedule. 473 In June 2013, following the official transition of security responsibilities to the ANDSF, President Obama aimed to make good on his pledge to withdraw U.S. combat forces and reduce the U.S. footprint to a small, embassy-centric presence by the end of 2016. 474

U.S. military officials alternated between rosy estimates of the speed with which the ANDSF could grow in size and capabilities, and warnings that the pace of U.S. troop withdrawal was too fast. In April 2013, General Joseph Dunford told the Senate Armed Services Committee that Afghan security forces "are leading 80 percent of all conventional operations...and have secured over 87 percent of Afghanistan's population." ⁴⁷⁵ In March 2014, Dunford told the same committee that the "Afghan security forces will begin to deteriorate" as soon as coalition troops withdrew and that "the only debate is the pace of that deterioration." ⁴⁷⁶

Nevertheless, by January 2015, advising to the ANA was restricted to the corps level and above, leaving tactical level ANDSF units without the dedicated advisors they had grown accustomed to. Afghan troops proved unable to secure the country and prevent the re-emergence of terrorist sanctuaries.⁴⁷⁷ As security deteriorated, efforts to sustain and professionalize the ANDSF became secondary to meeting immediate combat needs.⁴⁷⁸

In 2015, with security conditions deteriorating and after deliberations with the Afghan government and his national security staff, President Obama was forced to change timelines two more times. In March 2015, during a joint press conference with President Ghani, President Obama announced that the United States would maintain its 9,800-member troop strength through the end of 2015 and would transition to a Kabulbased embassy presence by the end of 2016. President Obama acknowledged that, "Afghan forces are still not as strong as they need to be...and the Taliban has made gains, particularly in rural areas, and can still launch deadly attacks in cities, including Kabul." 479

In 2016, recognizing that security was not dramatically improving, and that Afghan security forces still lacked the ability to win decisively against the Taliban, President Obama decided to defer withdrawal timeline decisions to the next administration. On July 6, 2016, he announced that 8,400 troops would remain in Afghanistan through 2016, up from the previously authorized level of 5,500 troops. President Obama noted in his decision that "the security situation in Afghanistan remains precarious. Even as they improve, Afghan security forces are still not as strong as they need to be." 480

Within Four Years, the United States Implemented a New South Asia Strategy, Negotiated an Exit, and Left

By 2017, with most of the U.S. troops out and the Taliban making gains, the strategy shifted once more under the Trump administration—this time, with the intent of driving the Taliban to the negotiating table. 481 President Trump publicly expressed his opposition to remaining in Afghanistan even before his 2016 election, calling it "a complete waste," and that it was "time to come home!" 482 Despite his personal opposition, in August 2017 President Trump agreed with his national security team to implement the South Asia Strategy by increasing troop deployments to Afghanistan and expanding the U.S. military's ability to conduct operations and support the ANDSF. 483 At the time, President Trump declared "conditions on the ground— not arbitrary timetables—will guide our strategy from now on." 484

Yet the Trump administration continued the previous administration's tendency to continue troop withdrawals regardless of conditions on the ground. For example, in 2017 the Trump administration announced a stepped-up withdrawal timeline just as the Afghan government and Taliban were about to sit down to begin exploring peace talks, which had the effect of dramatically undermining the Afghan government's negotiating leverage. In February 2020, the Trump administration signed the so-called Doha agreement with the Taliban, promising to remove all U.S. military forces and contractors from Afghanistan within 14 months.

The United States Prioritized Short-Term Security Assistance over Long-Term Security Cooperation

The purpose of security cooperation, as defined by DOD, is to "build defense relationships that promote specific U.S. security interests, develop allied and friendly military capabilities for self-defense and multinational operations, and provide the U.S. with peacetime and contingency access to a host nation." Traditional security sector assistance is a long-term commitment, and does not necessarily involve a massive deployment of U.S. military combat forces; examples include the long-term commitments the United States has made in South Korea, Japan, and Germany. 488

In this traditional model, the U.S. ambassador manages relations with the host nation and implements U.S. foreign policy, including oversight of security cooperation, whose offices are housed within the embassy. The embassy's main task is to maintain a cooperative relationship with the host nation; day–to-day activities are implemented by the local military command. 489

The 9/11 attacks broke that traditional mold.⁴⁹⁰ Security sector assistance in Afghanistan was based—at least initially—on the need for a rapid response to the 9/11 attacks. The United States was engaged in active combat at the same time it was trying to rebuild another nation's military forces—yet, at the same time, political pressure to reverse Taliban momentum and begin a drawdown of combat forces meant that commanders frequently prioritized the fight over the advisory mission.⁴⁹¹ The senior U.S. military commander reported up the chain of command to the Secretary of Defense and had no responsibility for coordinating activities with the U.S. embassy or ambassador.⁴⁹² DOD planners had little time to plan for such post-conflict reconstruction as building a national police force.⁴⁹³

DOD's emphasis on improving the fighting capabilities of combat forces also meant that it placed less attention on the governing institutions overseeing them. Starting in 2006, as Taliban-initiated violence skyrocketed, decisions concerning the size and capabilities of the ANDSF were made almost exclusively in relation to countering violence and insecurity, with limited concern for the Afghan government's ability to sustain the force in the short- or long-term. 494 This approach underestimated the importance of ministerial capabilities in ensuring the long-term effectiveness of combat operations. SIGAR warned in its 2019 report, *Divided Responsibility: Lessons from U.S. Security Sector Assistance Efforts in Afghanistan*, that without fully functional ministries, operational forces would be unable to absorb and benefit from lower level advising, and would fail to effectively move supplies, pay salaries, or provide medical care. 495

DOD took some steps to address this gap. For example, in 2008, DOD launched two small programs aimed specifically at improving security sector governance: the Defense Institutional Reform Initiative (DIRI), and the Ministry of Defense Advisors (MODA) program.⁴⁹⁶ But the capabilities that the programs were able to establish never fully took hold.⁴⁹⁷ Over time, security cooperation in Afghanistan became an extension of warfighting—a means to a short-term end.

Several military officers lamented the absence of a long-term framework. For example, retired General John Nicholson told SIGAR that the United States lacked "strategic patience" in Afghanistan, whereas in South Korea it had taken a long-term outlook. 498 Similarly, Maj. Gen. Roger Turner told SIGAR that the U.S. political leadership was "always trying to push us to get out of there and transition"—despite the counterexample of South Korea, where the United States has had a decades-long U.S. presence. 499 Retired General David Petraeus asserted that the United States "never adopted a consistent strategic overarching approach and stuck with it from administration to administration, or arguably even within administrations." 500 (See Appendix III for more information on the comparison between the U.S. approach to security assistance in South Korea and the approaches it took in Vietnam, Iraq, and Afghanistan).

The U.S. Focus on Institutional Capacity Building Was Haphazard and Delayed

The U.S. military's struggle to improve security enough to allow a U.S. drawdown, while developing an ANDSF capable of holding territory after a U.S. withdrawal, created powerful incentives for U.S. trainers and advisors

to accomplish their short-term security goals by augmenting critical gaps in Afghan capability. This meant providing close air support, medical evacuation, logistics, and leadership. The U.S. military pursued a dual-track strategy of rapidly improving local security, while also supporting the development of a struggling ANDSF. ⁵⁰¹ U.S. and international trainers were encouraged to stabilize conditions, even if that meant assuming a larger combat role to ensure Afghan partner units had the appearance of success, even if that appearance was misleading. ⁵⁰² Despite the paramount importance of defense institution capacity building, U.S. efforts to develop security sector governance functions did not start in earnest until 2015, when ISAF transitioned to Resolute Support. ⁵⁰³ Without fully functional ministries, operational forces cannot effectively move supplies, pay salaries, or provide medical care. ⁵⁰⁴ Defense institution capacity building means creating the bureaucracy responsible for the oversight, management, and governance of Afghanistan's defense sector. ⁵⁰⁵

Not only did ministerial advising get a late start, it also lacked a focus on Afghanistan's long-term needs. ⁵⁰⁶ Instead, plans routinely changed in reaction to immediate tasks and requirements. ⁵⁰⁷ U.S. programs were created under expedited timelines, then expected them to grow and improve at unrealistic rates. ⁵⁰⁸ In-country interagency coordination was ad hoc, and responsibility for ministerial advising and field advising was divided between different chains of command. ⁵⁰⁹ Kim Field, a former advisor to General Austin Miller, told SIGAR, "All the systemic and institutional problems weren't getting better, but only getting worse as our presence was going down..." The end was going to be very different from what they [Afghans] had wanted." ⁵¹⁰

Although the command structure for advisors assigned at the ministerial level had undergone several changes over the course of the Afghanistan mission, none of these changes made institutional capacity building a top priority. In 2002, as the United States focused on quickly building combat forces, it deployed ad hoc teams of civilian, military, and contractor personnel to help the Afghan security ministries develop capabilities required to sustain operations. Contractors helped reform and mentor the Ministry of Defense and Army general staff by writing doctrine and teaching them how to plan and synchronize operations. In the task of developing the Ministry of Interior and the ANP was moved from State to DOD in 2005, with one directorate responsible for human resources, operations and training, strategic reform, engineering, communications, and aviation divisions and another directorate responsible for ministry reform, plans and integration, and police operations.

Figure 2 - Ministerial Advising: Examples of Core Functions Required to Govern Security Forces

Strategy, Policy, and Planning

Developing and overseeing security plans requires identifying defense objectives, providing policies to manage human and material resources, directing when and how to employ military forces, and aligning available ways and means to desired end states. Proper definition and articulation of missions and objectives are necessary to effectively drive the employment of available resources and are central to all other ministerial functions.

Resource Management and Budgeting

is the ability to plan, allocate, execute, and account for financial resources, including budgeting and analysis of short- and long-term budgetary requirements, alignment of resources with strategic priorities, management of programs, and auditing of expenditures.

Human Resource Management

is the ability to recruit, develop, and assign the civilian and military workforce in support of defense objectives. Human resource management determines requirements, then manages and develops people to meet those requirements. It also bridges ministerial functions and general staff leadership through the force management process.

Acquisition and Logistics

is the management framework needed to acquire and maintain defense capabilities, and to plan for delivery of forces and material. It requires performance of cost analysis and life-cycle support planning, and the development of policies for management and accountability of logistics systems and supply chains.

Rule of Law

is the capacity to ensure the defense sector is accountable to national civilian authorities, adheres to domestic and international law, is subject to a clearly defined chain of command, and is governed by a consistent system of justice.

Source: Thomas Ross Jr., "Defining the Discipline in Theory and Practice," in Effective, Legitimate, Secure: Insights for Defense institution Building, eds. Alexandra Kerr and Michael Miklaucic (Washington, DC: National Defense University Press, 2017), pp. 36–40, 84; RAND Corporation, What Works Best When Building Partner Capacity and Under What Circumstances?, 2013, p. 91; James Greene, "Personnel Policies," in Building Integrity and Reducing Corruption in Defense: A Compendium of Best Practices, ed. Togar Tadarev (Geneva, Switzerland: Geneva Centre for the Democratic Control of Armed Forces, 2010), p. 43.

By 2006, however, the concept of building capacity through security sector assistance was gaining traction at the U.S. government's highest levels, resulting in the creation of CSTC-A. Its purpose was to help the ANDSF establish its own acquisition and personnel systems, recruit and train soldiers and policemen, organize the ministries of defense and interior, mentor senior leaders and the general staff, and acquire weapons, uniforms, and equipment to develop the security forces.⁵¹⁴ In an attempt to align the U.S. and NATO efforts toward these goals, the United States worked with NATO to establish the NATO Training Mission – Afghanistan (NTM-A) in 2009.⁵¹⁵ The dual-hatted commander of NTM-A/CSTC-A created two deputy commanders—one for the ANA and one for the ANP—under CSTC-A's mandate.⁵¹⁶ Deputy commanders were responsible for ministerial-level development and had command over all advisors working at the ministries of defense and interior, although they lacked command and control over tactical and operational advisory efforts.⁵¹⁷

But it was not until the United States and NATO transitioned from ISAF to Resolute Support in 2015 that the mission prioritized ministerial advising as the main line of effort. At that point, CSTC-A reorganized its efforts, and assigned advisors to the ministries of defense and interior who were experts in three core ministerial-level functions: policy, budget, and human resources. While this effort was an improvement, it still lacked any method for measuring progress, such as key specific performance indicators and monitoring and evaluation frameworks. And even if such elements had been present, it was by then too little, too late.

No Single Country or Agency Had Complete Ownership of the ANDSF Development Mission, Leading to a Piecemeal and Uncoordinated Approach

A lack of coordination between the U.S. and NATO, among U.S. government agencies, and among service branches in DOD impeded security assistance efforts by creating convoluted command structures and confusion among the multitude of actors involved.

In Afghanistan, no single person, agency, military service, or country had ultimate responsibility for all U.S. and international activities to develop the ANDSF or the ministries of defense and interior.⁵²¹ On paper, the U.S.-NATO commander oversaw this task—but he had no authority over civilians operating within embassies, the European Union, or other international organizations that were involved in training and advising the ANDSF. The commander also lacked absolute command over all NATO military forces training, advising, and assisting the ANDSF.⁵²²

In addition, no organization or military service within DOD was assigned ownership of key aspects of the mission. Responsibilities for developing the ANDSF's capabilities were divided among multiple agencies and services, each of which assigned these tasks to advisors, each of whom was usually deployed for a year or less. ⁵²³ Robert Gates, former U.S. Secretary of Defense, described "America's interagency toolkit" for building the security capacity of partner nations as a "hodgepodge of jerry-rigged arrangements constrained by a dated and complex patchwork of authorities, persistent shortfalls in resources, and unwieldy processes." ⁵²⁴

Coordinating a Fragmented International Coalition

Security assistance in Afghanistan was divided among the United States and, at the peak of coalition involvement, a total of 51 NATO and non-NATO coalition partners. ⁵²⁵ Coalition nations lifted the burden from the United States and provided unique capabilities that the U.S. government used to fill voids in the security sector assistance effort. For example, NATO members had niche expertise, such as their familiarity with Soviet-made aircraft and police advising, that the United States hoped to leverage. ⁵²⁶

This wide distribution of responsibilities had some benefits, but it ultimately hindered the ability of the United States to make the most of coalition support. Retired General Benjamin Freakley, a former commander of Combined Joint Task Force-76, told SIGAR that he viewed NATO as an important organization at the strategic level, but believed its usefulness was limited at the operational and tactical level. Working with NATO, Freakley said, was like "playing football with everyone running a different play." While NATO adapted over the course of its involvement in Afghanistan, challenges inherent to NATO's policies and processes impeded the standardization of security assistance efforts. Each NATO member nation—the United States included—maintained full control over its deployed forces and had its own chain of command back to its national government. Retired Lt. Gen. Ken Tovo, who commanded CSTC-A from 2012 to 2013, recalled NTM-A/CSTC-A as an "ad-hoc headquarters in a constant state of environmental turnover." 29

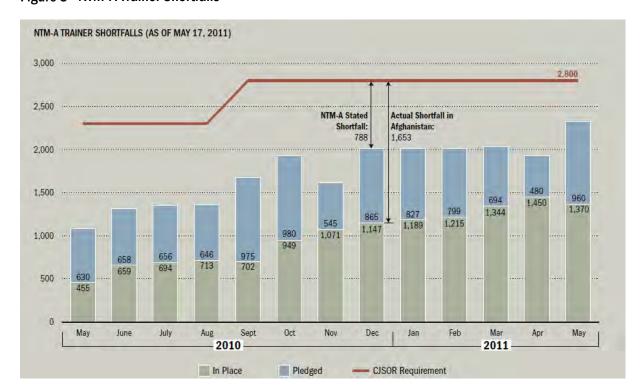


Figure 3 - NTM-A Trainer Shortfalls

Source: SIGAR, Reconstructing the Afghan National Defense and Security Forces: Lessons Learned from the U.S. Experience in Afghanistan, SIGAR 17-62-LL, September 2017, p. 74.

Moreover, the U.S.-NATO commander did not have absolute authority to dictate the exact methods and activities NATO countries used to train and advise the ANDSF in different parts of Afghanistan. Rather, the commander provided overarching guidance and coordinated the activities of NATO member countries.⁵³⁰

Restrictions, or "caveats," placed by NATO members on how their forces operated further muddied the waters. 531 Each country in NATO had its own conditions for where a unit could serve and whether and under what conditions it could move outside of its geographic location. This led to too many trainers in some areas, and not enough in others. In late 2011, for example, ANP trainers in Kabul were overstaffed by 215 percent, while there was a 64 percent shortfall in police trainers in more dangerous areas of eastern Afghanistan. 532 These restrictions created tension within NATO and complicated planning and operational effectiveness. 533

Civilian-Military Coordination Did Not Follow Normal Protocols

Traditionally, the U.S. ambassador is the highest-ranking U.S. official responsible for overseeing all U.S. government programs and interactions with a partner nation, including security assistance. The ambassador oversees a country team generally composed of senior officials from different U.S. agencies, such as DOD and State. ⁵³⁴ In Afghanistan, the senior U.S. military commander reported through the combatant command to the Secretary of Defense, with no responsibility for coordinating activities with the U.S. embassy or ambassador. Coordination among the most senior military commanders and civilian representatives was based on the personalities and the initiative of both actors. ⁵³⁵

Because State struggled to craft a vision for the ways and means of the reconstruction mission, DOD was the only agency left to fill the void. 536 DOD's resources and staffing far exceeded those of State and USAID, even counting the variety of civilian agencies which contributed personnel to State and USAID. The sheer size of the

U.S. military often elevated military objectives over civilian ones and gave the U.S. military commander more influence than the ambassador. 537

In 2018, State told SIGAR that, despite its traditional role of being responsible for the training of foreign security forces, the department recognized NATO as the lead for security sector assistance, and that the U.S. ambassador maintained a "close, consultative" relationship with the U.S. military commander. This waiver of its lead role was in large part due to State's limited funding, as well as the increased authorities to train, advise, assist, and equip foreign security forces that Congress provided to DOD. But this atypical command structure also created unique coordination challenges. For example, civilians operating out of the U.S. embassy often advised the same Afghan institutions as U.S. military personnel from CSTC-A, even though there was no formal relationship or coordination between State and DOD advisory efforts. As former CSTC-A commander Maj. Gen. Richard Kaiser said, "[CSTC-A] should be working by, with, and through the embassy... [but] unfortunately, that Iwasl not the case." 538

Ultimately, a lack of clear command-and-control relationships between the U.S. military and the U.S. embassy resulted in disjointed efforts to develop ANDSF capabilities. This was particularly evident in U.S. efforts to train and advise Afghan police, which was initially State's responsibility, as specified by U.S. law.⁵³⁹ Because it lacked the resources and personnel to fulfill that mandate, State was forced to rely almost exclusively on contractors.⁵⁴⁰ In 2005, the United States officially transitioned police development responsibility to DOD. Yet a contract dispute meant that for six years, State maintained contracting management authority over police training, mentoring, and MOI reform that DOD was now in charge of implementing.⁵⁴¹ This created oversight and contractual hurdles.⁵⁴²

Not surprisingly, DOD's concept of training civilian police reflected a military mindset. Moreover, the U.S. military felt that the priority for the civilian police forces was to aid the overall counterinsurgency effort; local civil policing was a secondary mission. Former Ambassador Ronald Neumann told SIGAR, "We never focused on crime prevention." He further said, "For us, [civilian policing] was in one box and insurgent activity in another. We never collected crime statistics on any regular basis. Yet, for an Afghan, violence [was] all part of insecurity. If the government cannot protect against both, then it does not provide security." This, Neumann said, was "a major problem for winning loyalty and trust of the people." The people over the purpose of the ANP endured throughout the reconstruction effort. The U.S. military ultimately saw the ANP as a counterinsurgency force focused on protecting the population from Taliban attacks and influence, as opposed to a civilian force protecting the average citizen from crime. 544

In short, what was supposed to be a whole-of-government effort was anything but—resulting in an inability to identify the needs of the security forces being trained, fragmented command and control, and limited accountability and oversight. 545

Ownership and Coordination within DOD Was Disjointed

Responsibilities for developing the ANDSF's capabilities were divided among multiple services, each of which assigned these tasks to advisors usually deployed for a year or less.⁵⁴⁶ DOD struggled to manage the frequent turnover of trainers.⁵⁴⁷

Despite agreeing to lead the development of the new Afghan army, the United States lacked an active and readily available military force, interagency doctrine, or model for reconstructing a foreign military at the scope and scale that Afghanistan required.⁵⁴⁸ As a result, in the early years of the reconstruction, DOD fielded various units from different service branches to manage and train the nascent Afghan army.

In 2002, U.S. Special Forces officially commenced training the ANA.⁵⁴⁹ However, by late 2002, senior U.S. officials determined that the reconstruction of an entire army and its defense institutions was beyond the capabilities and core mission of the Special Forces. In early 2003, DOD decided that U.S. Army conventional forces would take over responsibility for ANA training.⁵⁵⁰ As noted earlier, that job at first went to the 10th Mountain Division; when that division was deployed to Iraq later that year, the U.S. Army National Guard took

over. From this point forward, rotating National Guard units of several hundred soldiers—augmented with coalition support— assumed the responsibilities of training and developing the ANA.⁵⁵¹

The U.S. military's approach to field advising in Afghanistan went through four organizational models: Embedded Training Teams (ETT), Security Force Assistance Teams (SFAT), Security Force Assistance Advisor Teams (SFAAT), and Security Force Assistance Brigades (SFAB). These changing approaches reflected attempts within DOD to address challenges associated with each advisor model, especially as it related to command-and-control issues, staffing, and training concerns.⁵⁵²

Despite DOD's effort to address these structural challenges, the U.S. advisory mission struggled because its content was never standardized. Each military commander had the authority to independently modify the U.S. advisory posture within his or her area of operations. Moreover, there was no standard method for determining how their deployed personnel were tasked to advise the ANDSF. Methods varied by military service. For example, one U.S. Army unit organized its police advisors to resemble a police department, with an investigations team and administrative team, while a different U.S. Army unit in another part of Afghanistan organized its police advisory mission along the lines of a military command. Some advisors embedded and partnered with ANDSF units on operations; others advised from the confines of a base. 553 One former member of a training team described himself as an "Air Force guy advising an Afghan Army guy on how to be an Army guy." 554

Due to the short deployment lengths of military and civilian units, Afghans regularly had to adjust to a new unit's expectations and training program. From 2003 to 2009, eight different Army National Guard units assumed responsibility for the training of the ANA. With few standard operating procedures or consistent staffing policies in place, incoming units were unable to build upon previously established relationships or take advantage of lessons learned. One U.S. military officer who served in Afghanistan recalled that new units arriving in theater often made "quick adjustments in operations" and new leaders implemented changes "before they fully [understood] all the implications of their actions." 555

Afghan security force branches with the strongest ties to specific U.S. military services made the most progress. For example, the ANA Special Operations Command maintained a close, long-term relationship with their U.S. Special Forces trainers. Unlike the relationship with the conventional forces, the training relationship with the Afghan special forces was not restricted by withdrawal deadlines or other aspects of the war. Though the ANASOC forces required ISAF support for some time, by the end of 2013, they operated almost completely independently. 557

Ministerial advising efforts also suffered from a lack of ownership and a clear command-and-control structure. The U.S. military had little training available for its own military officers on how to advise at the ministerial level, which resulted in untrained and underprepared U.S. military officers advising the highest echelons of the ministries of defense and interior. To address this issue, in 2010 DOD created the Ministry of Defense Advisors (MODA) program. MODA deployed civilian experts who received extensive predeployment training and served longer tours. However, MODA advisors never accounted for more than 15 percent of the advisory mission. MODA also created tension between DOD civilian and military personnel, the result of the emphasis MODA advisors placed on increasing governing capacity versus the military's focus on military operations and fighting capabilities. Here, too, advisors found that their predeployment training did not prepare them for the actual nature of their jobs in Afghanistan. 559

Ultimately, no permanent organization within DOD had responsibility for the ministerial advising mission in Afghanistan. While the responsibility for developing the Afghan MOD and MOI rested with CSTC-A, no permanent agency had an overarching and enduring mandate to plan and coordinate ministerial advising, oversee staffing and training for all advisors, provide assessment, monitoring, and evaluation of ongoing ministerial efforts; or consolidate best practices. This resulted in the deployment of individual advisors from multiple DOD agencies and military services, each with varying levels of experience and training, all of whom were ultimately assigned to a temporary command structure. 561

Advisors Were Often III-Trained and Inexperienced for Their Mission, While Frequent Personnel Rotations Impeded Standardization, Continuity of Effort, and Institutional Memory

Ideally, advisors are selected based on technical expertise, trained and vetted for their ability to advise, and are well-versed before deployment on the partner nation's military structures, processes, culture and equipment. ⁵⁶² Creating professional military advisors also requires long-term assignments, proper incentives, and the opportunity to refine advisor skills through multiple deployments. ⁵⁶³ The constant turnover of U.S. and NATO advisors impaired the training mission's institutional memory and hindered the relationship building required of SSA missions. ⁵⁶⁴

The United States and NATO Were Chronically Short-Staffed in Trainers and Advisors

The U.S. military and NATO consistently had difficulty meeting personnel requirements for advising units. In 2008 and 2009, the U.S. military only met about one-third of its personnel requirements for embedded training teams. ⁵⁶⁵ By 2013, the Government Accountability Office determined that although the Army and Marine Corps were able to fill Security Force Assistance advisor teams, they continued to run into issues when it came to meeting specific rank and skill requirements. ⁵⁶⁶ As a result, DOD often relied on rank and skill substitution as well as individual augmentees —individuals deployed on a single assignment and not part of a team—to complete an advising mission. ⁵⁶⁷ While individual augmentees helped DOD meet personnel requirements, many selected to advise the Afghan ministries of defense and interior received no ministerial advisor-specific training before deployment. ⁵⁶⁸ To meet advising requirements or fill existing gaps, brigade, battalion, company, and platoon commanders were often deployed, while large rear detachments were left at home stations in the United States. ⁵⁶⁹ The absence of brigade leadership for those rear detachments meant that significant planning was required to ensure command and control structures stayed intact and that the units left behind remained combat ready. ⁵⁷⁰

In addition, NATO efforts in Afghanistan consistently suffered from shortages of personnel.⁵⁷¹ From 2009 to 2014, nations contributing troops to the NATO Training Mission for Afghanistan struggled to fill personnel requirements. In 2011, NATO's inability to fulfill personnel pledges resulted in staffing levels that were only about 50 percent of what they were supposed to be.⁵⁷² This was due in part to the fact that the number of troops that a NATO member pledged had to be approved by a country's government, which was able to change the number of troops committed or rescind the offer altogether.⁵⁷³

Part of this resistance can be attributed to varying levels of political support for the Afghan mission among NATO countries, as well as the difficulty financing a troop presence abroad during the global economic recession.⁵⁷⁴ Former CSTC-A commander Lt. Gen. Richard Formica said he never knew what he was going to get when it came to resourcing and troop numbers until the troops arrived.⁵⁷⁵ With no mechanism to compel NATO partners to meet staffing pledges, the train-and-advise effort suffered.⁵⁷⁶ The United States was ultimately unable or unwilling to compensate for NATO staffing shortfalls, or to find ways to ensure that NATO members kept their personnel contribution promises.⁵⁷⁷

For advisors deployed to Afghanistan, predeployment training included very little instruction on how to be an advisor. ⁵⁷⁸ Additionally, as RAND laid out in a 2015 report, "advisors require substantive training in language and cultural skills, coalition force structure, partner nation governing intuitions, command and control, and logistics processes." ⁵⁷⁹ In 2019, SIGAR reported that throughout the conflict, military advisors did not receive specific training on advisor fundamentals or defense institutional capacity building. ⁵⁸⁰ Advisors reported that the predeployment training they received focused largely on "combat survival skills, without sufficient emphasis on Afghan-centric mentoring and training skills specific to their assignments." ⁵⁸¹

The time allotted for predeployment advisor training was often inadequate. RAND touched upon this in its 2015 report, noting that most Special Operations Advisory Groups were only given three weeks' notice before

deployment, and last-minute changes in assignment were not unusual. ⁵⁸² A retired army officer told SIGAR he was meant to deploy to an entirely different continent before his mission was changed to Afghanistan at the last minute, and he therefore received no country-specific training. ⁵⁸³ The same officer also noted a lack of clearly defined mission goals—a conclusion also reached in a 2018 GAO report. ⁵⁸⁴ Without a clear understanding of the ANDSF unit capabilities, the nature of the security environment and general expectations, advisors were at an immediate disadvantage. ⁵⁸⁵

In-theater training did not compensate for the lack of predeployment training. For NTM-A and CSTC-A advisors, in-theater training was limited to a single half-day advisor course. During one iteration of the course, only five of the 26 newly arrived advisors had received previous training at an advisor training center. Further, SIGAR found that DOD did not ensure that all of its advisors completed their required predeployment training. In an effort to educate themselves, some advisors studied on their own to prepare for their mission, an approach most described as inadequate. See Some departing units offered instruction to incoming personnel on procedures, but most incoming units preferred their own processes—even if it meant providing contradictory guidance to their Afghan counterparts.

Frequent Deployment Rotations Hindered Continuity of Operations and the Development of Institutional Memory

The U.S. and coalition effort in Afghanistan was dominated by frequent and short civilian and military deployments, usually between six and 12 months—even though it could take up to three months for advisors to establish a good working relationship with their Afghan counterparts.⁵⁹¹ These short tours of duty were a consistent, critical challenge to the U.S. advisory effort in Afghanistan.⁵⁹² Retired Lt. Gen. David Barno described short deployments as "easiest to sustain, rather than the most effective," adding that the lack of continuity "was one of the great failures."⁵⁹³ RAND stated that this phenomenon also caused "mentor fatigue" among Afghan counterparts.⁵⁹⁴

Limited information sharing between advisor training bases in the United States and the training command in Afghanistan stymied the continuity of operations between teams. SIGAR previously reported that CSTC-A failed to consistently send training information and lessons learned back to Fort Riley, where predeployment training took place, and Fort Riley never asked for it.⁵⁹⁵ As a result, predeployment training was described by some as irrelevant or not applicable to on the ground assignment..⁵⁹⁶ RAND acknowledged that there was insufficient integration between U.S and NATO advising teams working with the ANDSF and in the ministries of defense and interior.⁵⁹⁷

Heavy Reliance on Contractors Had Mixed Results

Contractors were often able to quickly deliver critical capabilities tailored to specific military needs and were deployed for multi-year assignments. In theory, this allowed them to gain historical knowledge and create long-term rapport with their Afghan advisees. ⁵⁹⁸ Yet, as one DOD official previously told SIGAR, continuity alone did not necessarily translate to effectiveness. ⁵⁹⁹

Unlike military or civilian advisors, contractors were not required to attend predeployment training. Instead, the contracting firm determined whether the candidate had the necessary technical skill and experience for the position. ⁶⁰⁰ In July 2017, contractors accounted for 67 percent of ministerial advisors in the ministries of defense and interior, even though they did not necessarily have expertise in ministerial-level security governance functions. ⁶⁰¹The monitoring and evaluation of contracted advisors was a consistent challenge for DOD. ⁶⁰² Key contracting companies like DynCorp International, which received over \$1 billion in U.S. funding, failed to include measurable performance standards in the documentation of their work, despite regulatory requirements that they do so. ⁶⁰³ Without measurable performance standards, DOD was unable to track how well—or if—its contractors were effectively doing their jobs. ⁶⁰⁴

Some Units Had More Success in Overcoming Advising Challenges

In our 2019 report, we wrote that the train, advise and assist program for specialized forces was the most successful of the training efforts in Afghanistan.⁶⁰⁵ U.S. Special Forces implemented a rigorous 16-week training program, modeled on the U.S Army Ranger program, that included post-training mentorship in the field.⁶⁰⁶ As former CSTC-A Lt. Gen. Ken Tovo told SIGAR, the special forces model meant "we will eat, sleep, live and fight with you, together 24/7, so you gain an in-depth knowledge of your partners."⁶⁰⁷ Unlike the relationship with conventional forces, the training relationship with the Afghan special forces was not restricted by withdrawal deadlines or other aspects of war.⁶⁰⁸ This resulted in the Afghan special forces becoming the most effective units by far in the Afghan military.⁶⁰⁹ The deployment of the U.S. Army's 1st Security Force Assistance Brigade (SFAB) in 2018 was a step towards institutionalizing U.S. Army SSA activities in Afghanistan.⁶¹⁰ Authorized by President Trump to expand train, advise and assist efforts to the tactical level, the SFAB field advising model underwent several iterations in order to meet evolving mission requirements..⁶¹¹ Former CSTC-A commander Lt. Gen. Barno told SIGAR that this type of advising model contributed to a slight improvement in continuity of effort in the last few years of the U.S. mission. ⁶¹²

Another successful facet of U.S. advising activities in Afghanistan was the partnership between the Afghan Air Force and the U.S. Air Force, specifically with respect to the A-29 training program. In 2015, A-29 training shifted in 2015 to Moody Air Force Base in Georgia. There, Afghan pilots and maintainers were given anywhere between 24 to 30 months and 15 to 18 months of training, depending on their English language capabilities. In the intensive approach emphasized close partnerships between U.S. trainers and Afghan pilots and maintainers. It also produced encouraging results: By 2020, DOD reported that A-29 crews demonstrated consistent progress in target selection and collateral damage estimation. Again, much of what made the A-29 model successful, was the emphasis on relationship building between American advisors and their Afghan counterparts.

The United States Lacked Effective Interagency Oversight and Assessment of Programs Needed to Gather a Clear Picture of ANDSF Development

SIGAR stated in its July 2021 report on monitoring and evaluation (M&E) of contracts that DOD generally placed more emphasis on tracking inputs and outputs than on assessing impact, and that M&E was often treated more like a compliance exercise than a genuine opportunity to learn and adapt programming and strategy. ⁶¹⁹ Retired General James Mattis told SIGAR, "When I was first there, we didn't even assign metrics. Suddenly there was this desire for so many metrics." Intelligence agencies often had people who had never set foot in Afghanistan or who had only lived in the green zone, so "their view was very objectively defined, whereas often you find what matters most is the most difficult to measure." ⁶²⁰ When DOD began to place more emphasis on deliberate and methodical monitoring and evaluation during the 2009 to 2012 surge period, pressure to demonstrate that gains were being made often led to selective or overly positive reporting. ⁶²¹ As Mattis put it, "Strategy, more than metrics, drove things."

Metrics Failed to Capture Intangible Factors Such as Leadership, Morale, and the Impact of Corruption

Assessing the development of Afghan warfighting and security governance capabilities was extraordinarily difficult. 623 It was hard to gather reliable information, especially in remote areas, and methods for measurement kept changing. As shown in Figure 4, since 2005, the military's system of tracking ANDSF performance metrics changed at least four times. 624 Until the Capability Milestone rating system was replaced in 2010, metrics focused solely on inputs and outputs, masking the effects of such performance-degrading factors as poor leadership and corruption. 625 Each iteration emphasized different inputs and analyzed different levels of command; each varied in their thresholds for achieving a given score; in many cases, each used different words to describe individual rating levels. 626 In addition, in our 2017 report on reconstructing the

ANDSF, we determined that the Capability Milestone rating system was both inconsistent and created disincentives for the ANDSF to improve, since improvement meant the withdrawal of coalition support. 627

Figure 4 - Inconsistent Monitoring and Evaluation Systems

Lowest Highest Rating(s) Rating(s)	Capability Milestone (CM) Jul 2005-Apr 2010	Commander's Unit Assessment Tool (CUAT) Apr 2010-Jul 2013	Regional Afghan National Security Forces Status Report (RASR) Sep 2013-Jan 2015	Monthly ANDSF Assessment Reports (MAAR) Jan 2015-Present
	CM1: Mission capable, may require specified assistance	(1) Independent with advisors	(1) Fully capable	(1) Sustainable
	CM2: Mission capable only with routine assistance CM3: Capable of partially conducting missions, reliant on assistance	(2) Effective with advisors(3) Effective with partners(4) Developing with partners	(2) Capable(3) Partially capable(4) Developing	(2) Fully capable(3) Capable(4) Partially capable
	CM4: May be capable of conducting portions of missions, reliant on support (5) Established (6) Not assessed		(5) Established(6) Not assessed(7) Awaiting fielding	(5) In development

Source: SIGAR, Reconstructing the Afghan National Defense and Security Forces: Lessons Learned from the U.S. Experience in Afghanistan, SIGAR 17-62-LL, September 2017, p. 51.

From 2010 to 2013, during the peak of the U.S. and NATO's military surge, the Commander's Unit Assessment Tool alone changed its performance measurements four times, making long-term tracking of ANDSF progress impossible. 628 Although the United States, NATO, and the Afghan government all agreed that the goal was an independent security force, the highest recorded measurements of ANDSF performance, in April 2010 and August 2011, was "independent with advisors"—a self-contradictory designation which marked a complete disconnect from the agreed-upon goal of establishing self-sufficiency. 629 By October 2010, the lowest level of performance was changed from "ineffective" to "established," removing any metric that would reflect a negative performance. 630 As shown in Figure 5, M&E systems in Afghanistan became a tool that the military used to create the illusion of progress over time.

Figure 5 - Evolution of the Commander's Unit Assessment Tool Ratings

April 2010	July 2010	September 2010	October 2010	August 2011
Effective with advisors	Independent	Independent	Independent	Independent with advisors
Effective with assistance	Effective with advisors	Effective with advisors	Effective with advisors	Effective with advisors
Dependent on coalition forces for success	Effective with assistance	Effective with assistance	Effective with assistance	Effective with assistance
Barely effective	Dependent on coalition forces for success	Dependent on coalition forces for success	Developing	Developing with partners
Ineffective	Ineffective	Ineffective	Established	Established
Not assessed	Not assessed	Not assessed	Not assessed	Not assessed

Source: SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, p. 53.

SIGAR's 20th anniversary report noted that in an environment where reliable data was difficult to obtain, U.S. agencies tended to focus on overly simplified metrics—such as whether individuals were paid and structures built—rather than the more challenging issue of assessing their actual impact or the Afghan government's ability to sustain them. For example, U.S. assessment methodologies failed to capture such intangibles as leadership, unit cohesion, dependency on enablers and the effects of corruption. Instead of judging progress based on comprehensive statistical data and metrics, impact was often just assumed, supported by tautological arguments, anecdotes, [or] thin connections between program activities and purported outcomes. While DOD assessment methodologies varied with each iteration, data reliability and consistency posed the greatest challenge. These systems were vulnerable to confirmation bias, since they required personnel to assess their own performance or write subjective narratives. In 2020, SIGAR reported that a senior U.S. official in Washington stated in 2016, "It was impossible to create good metrics. We tried using troop numbers trained, violence levels, and control of territory, and none of it painted an accurate picture. At the end of the day, there was nothing for us to latch on to except for number of attacks against civilians, ANDSF, and [coalition partners].

Afghan Corruption Eroded ANDSF Capabilities

Corruption—ranging from the purchase of military promotions to the theft and sale of fuel for the ANDSF—was rampant throughout the Afghan government. Security sector corruption had particularly dire consequences on the overall security mission. Corruption with Afghan security ministries and the ANDSF undermined combat readiness and effectiveness, as well as cohesion of the army and police.⁶³⁷

This "hollowing out" of security institutions had direct implications for U.S. and NATO policy in Afghanistan. The schedule to transition security responsibility from international to Afghan forces depended on the condition of Afghan forces, and corruption undercut the readiness, effectiveness and morale of both the ANA and ANP. 638 Kate Clark of the Afghanistan Analyst Network told SIGAR that low morale was a key component of the collapse. 639 Clark cited the number of personnel swaps at MOD and MOI, which did not help on a practical level for command and control and trust between Kabul and the field. 640 The result, she said, was that people on the line were defending a state they did not believe in and did not think cared about them. 641

In June 2020, DOD determined that pervasive corruption remained a "key vulnerability" in ANDSF combat power and combat readiness. ⁶⁴² Corruption not only contributed to low morale and high attrition rates, but sabotaged any efforts to establish a sense of professionalism or discipline in the force. ⁶⁴³ Corrupt ANDSF officials—at all institutional levels--degraded security, force readiness, and overall capabilities. ⁶⁴⁴ SIGAR previously reported on Afghan corruption and the lack of oversight from both CSTC-A and the Afghan government, citing a report from the DOD inspector general exposing flagrant waste of U.S. taxpayer money. ⁶⁴⁵ SIGAR also reported on U.S. initiatives to mitigate corruption and the impact of those initiatives, as described below.

Various Methods of Corruption Impacted Afghan Functionality and Morale

Within the ANDSF, reports of corruption varied from widespread nepotism, extortion, participation in the drug trade, to the theft of U.S. and NATO-supplied equipment—some of which was sold to insurgents. 646 As detailed in SIGAR's 2016 corruption report, politicians or military leaders diverted military budgets to personal use; overpriced contracts and/or uncompleted contracts drained resources; soldiers in the field received poor quality equipment or none at all; and the presence of "ghost soldiers" on the payroll led to inaccurate assumptions about force strength and capability. 647 (SIGAR's best estimate is that around \$300 million a year went to paying salaries of ANP personnel whose existence could not be verified.) 648 Lower-level personnel found guilty of corruption or theft often paid a heavier price than more senior officers, who had the resources or political power to evade prosecution. 649

One effect of corruption within the ANDSF was a high attrition rate. In 2017, SIGAR reported that on average the ANA lost one-third of its members to attrition every year, and the ANP lost one-fifth. 650 Other factors

contributing to attrition included poor leadership, a lack of equipment and support, and long deployments far from home areas.⁶⁵¹ While more recent reporting does not provide specific metrics, attrition continued to be a problem for the ANA and the ANP. One of the leading causes of attrition was poor leadership.⁶⁵² Corruption was also a propaganda gift and recruitment tool for the Taliban, whose annual Eid al-Fitr holiday statements highlighted the issue.⁶⁵³

Corruption within the security forces inevitably affected civilians, too. Afghans reported being held at legal and illegal checkpoints and required to pay bribes to pass through.⁶⁵⁴ Extortion even affected the national economy.⁶⁵⁵ Foreign investors were reluctant to invest time, personnel, and capital in a country where they could not be sure of their employees' safety, where supplies and products could be commandeered, and where significant amounts of money might be wasted paying bribes or ransoms.⁶⁵⁶

One reason Afghan security personnel engaged in extortion might have been in response to their lack of pay. Since many ordinary soldiers did not have bank accounts, they were often paid in cash via the "trusted agent" method, using an intermediary agent to withdraw cash on their behalf. But in an atmosphere of endemic corruption, the "fees" charged by cash-transfer intermediaries eventually became a practice of salary skimming that in some cases amounted to half of a soldier's or policeman's salary.

CSTC-A's poor oversight created ample opportunities for theft. Police and soldiers reportedly sold fuel, weapons, ammunition, and other supplies for profit—as noted earlier, sometimes even to the Taliban. A 2014 SIGAR audit described how ANDSF records did not adequately track weapons transferred by the U.S. and coalition forces to the Afghan security force, and inferred that many were sold illegally by ANDSF personnel. In 2016, Reuters investigated Afghan soldiers who fired their weapons purely for the sake of being compensated for their ammunition, and also found that 8 of 10 soldiers in the ANA had sold their ammunition for personal profit, including to the Taliban. Similarly, as the ANP increasingly received heavy weapons and vehicles from U.S. and coalition forces, ANP commanders sold ammunition and vehicles and pocketed the profits.

A 2018 SIGAR audit estimated that fuel theft alone accounted for at least \$154.4 million, but the real number is likely much higher. 663 SIGAR reported that the former provincial police chief in Kapisa Province, Brig. Gen. Abdul Karim Fayeq, allegedly orchestrated the theft of about 60,000 gallons of government fuel meant for Afghan troops. 664 U.S. government officials had a high tolerance for such practices. One former senior National Security Council official told SIGAR that fuel that cost \$100 a gallon was regarded as "the cost of doing business." 665 When DOD did respond to the problem of rampant fuel theft, its answer was to take control of the process—shifting away from on-budget assistance to goods and services procured through DOD-administered contracts. 666 The unintended result was that once again, the Afghan government was deprived of the responsibility for solving the problem itself.

Highlight Box: SIGAR's Role in Combating Fuel Theft

As of December 2017, SIGAR had conducted 70 fuel-related investigations in Afghanistan, many conducted in partnership with other U.S. and Afghan government agencies.⁶⁶⁷ These investigations resulted in almost \$32 million in fines, restitutions, and forfeitures, and \$28.5 million in recoveries and savings.⁶⁶⁸ The investigations led to 40 convictions that included sentences totaling more than 115 years in prison and 53 years of probation.⁶⁶⁹ They also resulted in authorities barring 176 individuals from military installations.⁶⁷⁰

U.S. Efforts to Mitigate Corruption Were Stymied by a Culture of Impunity and Lack of Political Will

In the early years of U.S. involvement in Afghanistan, the United States partnered with warlords and their militias to pursue its counterterrorism mission.⁶⁷¹ When these strongmen and other elites gained positions of power in the Afghan government, they often engaged in rampant corruption.⁶⁷² The U.S. government was slow

to recognize the magnitude of the problem, the role of corrupt patronage networks, the ways in which corruption threatened core U.S. goals, and how certain U.S. policies and practices exacerbated the problem.⁶⁷³

Although some measures to counteract corruption within the ANDSF were implemented in earlier years, and more significant steps were taken starting in 2009, the fundamental problem was that combating corruption required the cooperation and political will of Afghan elites whose power relied on the very structures that anticorruption efforts sought to dismantle. ⁶⁷⁴ In a sense, corruption was the glue that held the Afghan government together.

As a rule, mechanisms put in place to prevent the misuse of resources were secondary to the demands of warfighting and increasing security. To address the issue of ghost soldiers, for example, CSTC-A implemented four different automated systems to address personnel and pay accountability. All were designed to pay properly enrolled soldiers electronically. The such complex systems required oversight to determine that personnel were properly accounted for and active in the ANDSF—and even then, as CSTC-A acknowledged, the systems would not completely eliminate the problem of ghost soldiers. The Foreign oversight, moreover, stymied the parallel goal of creating an Afghan bureaucracy capable of policing itself.

In 2006, CSTC-A began working with the Ministry of Interior on a reform plan for the MOI and ANP: a new training and equipping program for national and border police. The program was based on the naïve assumption that prevention was merely a matter of better informing the perpetrators about corruption's cost to society. In addition, there were political setbacks within the leadership ranks of the MOI and ANP. As former President Hamid Karzai leaned more heavily on powerful former warlords, he agreed to 14 senior police appointments—all connected to criminal networks. Even robust U.S. reform efforts could be undone by Afghan political leaders.

Anti-Corruption Efforts Targeting High-Level Afghan Officials Met Political Obstruction

In 2009, the Major Crimes Task Force (MCTF) was set up within the MOI. Viewed as the "flagship anticorruption program," it was intended to build Afghan capacity in high-level investigations of corruption, kidnapping, and organized crime. FBI and Drug Enforcement Administration (DEA) agents trained MCTF specialists, drawn from MOI and the National Directorate for Security. FB2 After only a year, the MCTF had 200 trained investigators who had opened 83 cases, 43 of which involved high-level corruption. In that time, investigators made 21 arrests and obtained 9 convictions.

But several of the MCTF's targets had a direct connection to President Karzai.⁶⁸⁴ As investigators closed in on his inner circle, Karzai became increasingly combative, calling the MCTF's investigations examples of "international interference." ⁶⁸⁵ In June 2010, tensions came to a head when the leader of the National Security Council, Mohammad Zai Salehi, was arrested on corruption charges—after a firefight between the arresting officers and other MOI officers Salehi summoned to protect him. ⁶⁸⁶ Salehi called Karzai from his detention cell. Within six hours he was released. ⁶⁸⁷ The incident was a defining moment for anti-corruption efforts, as the Karzai administration began a campaign to openly dismantle the MCTF. ⁶⁸⁸ In September 2010, President Obama directed all U.S. agencies to stop investigating high-level Afghan officials. ⁶⁸⁹ Subsequent anti-corruption efforts were not backed by any sustained, high-level U.S. political commitment. ⁶⁹⁰ Junior-level officials were fired and prosecuted for stealing thousands of afghanis, while senior officials accused of stealing millions of afghanis escaped prosecution. ⁶⁹¹

From 2010 to 2014, poor oversight of civilian and military procurement and contracting processes allowed massive corruption to continue, undermining the mission and resulting in significant losses of U.S. government funds. ⁶⁹² SIGAR concluded in its 2016 corruption report that capacity-building efforts would be useless in the long term without Afghan political commitment to keep newly trained police, investigators, prosecutors, judges, and auditors operating free of political interference. ⁶⁹³

The United States Contributed to Corruption by Failing to Impose Conditions on Aid

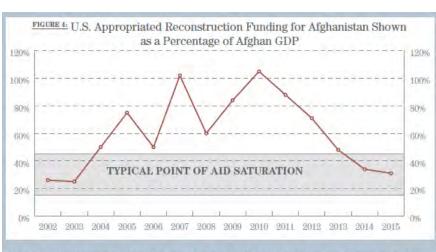
In Afghanistan, the sheer amount of U.S. aid dollars flowing into the country created an ideal environment for corruption to flourish. Retired Lt. Gen. Todd Semonite, former commander of CSTC-A, has written that before 2014, the United States had no conditions on funds flowing through CSTC-A to the Afghan defense and interior ministries. 694 After 2014, CSTC-A and the ANDSF signed annual commitment letters establishing conditions the Afghan government had to meet in order to receive funding, equipment or infrastructure. 695 CSTC-A's 2014 commitment letter to MOD, for example, implemented a condition of an annual 100 percent inventory of weapons, with loss reports due within 30 days; CSTC-A could freeze deliveries or withhold repair support if discrepancies were not reconciled or resolved. 696 In 2015, leaders from the ministries of defense and interior signed a commitment letter obligating each of their respective organizations to meet 93 mutually agreed-upon goals: 45 for MOD and 48 for MOI. 697 These goals were meant to save millions of dollars in donor contributions by aiming to reduce fraud, waste, and abuse opportunities at multiple levels. 698

These paper agreements lacked any meaningful buy-in from the Afghan government—and in any event, CSTC-A poorly monitored ministry compliance. According to a 2017 DOD report, CSTC-A officials believed that enforcing penalties would hurt ANDSF operational readiness. Renewed efforts to counter corruption within the ANDSF were implemented in 2017, including mass firings and parliamentary hearings, followed by a return to business as usual. Many Afghan political and military leaders were incompetent and inefficient as a governing body, but that was arguably never their intention. Their intention was to use their position as a means for power and money. In that regard, they were successful.

The United States played into the hands of these political leaders and contributed to their corruption not only by injecting tens of billions of dollars into the small and underdeveloped Afghan economy, but by using flawed oversight and contracting practices, and by partnering with malign powerbrokers and warlords. ⁷⁰³ Afghanistan's ability to absorb and effectively use assistance funds has been a significant concern in the debate over the

scale and rate of reconstruction assistance. In Afghanistan, spillover from more than \$100 billion in reconstruction assistance contributed to pervasive corruption, illicit activity, and other adverse effects that distorted economic norms and undermined state legitimacy.704 Integrity Watch Afghanistan founder and former director Lorenzo Delesgues stressed that "staying within absorption limits is Development 101."705 By spending money faster than it could be accounted for, the U.S. government ultimately achieved the exact opposite of what it intended: It fueled corruption, delegitimized the Afghan government, and increased insecurity.706

Figure 6 - U.S.-Appropriated Reconstruction Funding for Afghanistan Shown as a Percentage of Afghan Gross Domestic Product⁷⁰²



Note: The aid saturation point is the theoretical point at which a state has reached its capacity for absorbing aid. Aid provided beyond that point may be counterproductive. The red line shows U.S. reconstruction funding as a percentage of Afghan GDP over time (see figure 3, p. 18). The grey area reflects the generally accepted range of aid saturation, typically 15 to 45% of GDP (see endnote 339).

Source: SIGAR Lessons Learned Program analysis of: SIGAR, Quarterly Report to the United States Congress, January 30, 2016, p. 187; SIGAR, Quarterly Report to the United States Congress, October 30, 2014, pp. 202–203; World Bank, World Development Indicators: GDP at market prices (current U.S. dollars), World Bank Databank, accessed July 12, 2016.

U.S. Response to Corruption was to Impose Restrictions on Afghan Officials, Leading to a Lack of Afghan Ownership

The U.S. military's response to corruption was to take ownership of the process. CSTC-A was able to force the ANA to adopt the Afghan Personnel and Pay System of accountability only by refusing to disburse funds until the U.S.-designed system was adopted and controlled by U.S. personnel, which proved to be enough leverage to compel change in the short term.⁷⁰⁷ But the result was that the Afghan government never owned key security governance systems such as APPS, and organizations like CSTC-A assumed primary responsibility for the development, testing, and training of such systems.⁷⁰⁸ A senior ANDSF official told us that if they wanted to access information about their own forces, they had to get the data from U.S. advisors and contractors.⁷⁰⁹

The lack of Afghan ownership of force development, operational planning, and security sector governance not only prevented the Afghans from effectively overseeing and managing the ANDSF, but also increased ANDSF reliance on the U.S. military during combat operations. This was especially evident during the military surge and transition years of 2009 to 2014. As retired General John Nicholson put it, Maybe the coaches became the players. The Taliban really understood that they could undercut the advisory effort by driving a wedge, by making every Afghan soldier look like a potential Taliban infiltrator. Insider attacks were an effective means for gutting closeness, cohesion. Afghanistan showed a clear preference for unilateral combat operations, often cutting Afghan partners out of mission planning and only grabbing enough Afghans on the way out of the wire to put an Afghan face on thinly veiled U.S. operations.

Figure 7 - Categories of Corruption

Category of corruption	Description		
Bribery	The offering, promising, giving, accepting, or soliciting of an advantage as an inducement for an action which is illegal, unethical, or a breach of trust. Inducements can take the form of gifts, loans, fees, rewards, or other advantages (e.g., taxes, services, donations, favors).		
Clientelism	An unequal system of exchanging resources and favors based on an exploitative relationship between a wealthler or more powerful "patron" and a less wealthy or weaker "client."		
Collusion	A secret agreement between parties, in the public or private sector, to conspire to commit actions aimed to deceive or commit fraud with the objective of illicit financial gain.		
Embezziement	When a person holding office in an institution, organization, or company dishonestly and illegally appropriates, uses, or traffics the funds and goods they have been entrusted with for personal enrichment or other activities.		
Extortion	Act of using, either directly or indirectly, one's access to a position of power or knowledge to demand unmerited cooperation or compensation as a result of coercive threats.		
Facilitation Payment	A small bribe, also called a facilitating, speed, or grease payment, made to secure or expedite the performance of a routine or necessary action to which the payer has legal or other entitlement.		
Fraud	The offense of intentionally deceiving someone in order to gain an unfair or illegal advantage (financial, political, or other).		
Grand Corruption	The abuse of high-level power that benefits the few at the expense of the many, and causes serious and widespread harm to individuals and society.		
Nepotism	A form of favoritism based on acquaintances and familiar relationships, whereby someone in an official position exploits his power and authority to provide a job or favor to a family member or friend, even though he may not be qualified or deserving.		
Patronage	A form of favoritism in which a person is selected, regardless of qualifications or entitlement, for a job or government benefit due to affiliations or connections.		
Petty Corruption	Everyday abuse of entrusted power by public officials in their interactions with ordinary citizens, who often are trying to access basic goods or services in places like hospitals, schools, police departments, and other agencies.		
State Capture	A situation where powerful individuals, institutions, companies, or groups within or outside a country use corruption to influence a nation's policies, legal environment, and economy to benefit their own private interests.		

Source: SIGAR, Corruption in Conflict: Lessons from the U.S. Experience in Afghanistan, SIGAR 16-58-LL, September 14, 2016, p. 3.

U.S. Training, Logistics and Weapons Procurement Policies Undermined the Goal of Creating a Self-Sustaining Afghan Military

The U.S. tendency to create a military force that mirrored its own force structure—based on advanced weaponry and overwhelming air superiority—was ill suited to the realities of a poor country fighting a deeply entrenched insurgency.⁷¹⁵ By controlling the logistics and acquisitions procurement process, the United States kept the Afghan military dependent and unprepared to sustain itself.

Logistics Evolved from Ground Systems to Direct Air Delivery

Logistics networks operate in two ways: push and pull. A push network delivers supplies based on estimated and historic requirements, and a small number of items are kept in reserve to offset possible shortages. Pull systems use demand-driven data to deliver exact quantities. Because pull systems tend to keep few items in stock at forward locations, they tend to be slower than push systems, but they are generally more dependable and accurate. It Jonathan Schroden told SIGAR that logistics in Afghanistan began as a U.S.-style pull system, in which teams on the ground sent requirements up the chain of command. But this system depended on a sophisticated IT infrastructure that was simply not present, as well as skilled and literate operators to run it. It also required a certain level of accountability that was also missing: Regional depots needed to be encouraged to release equipment rather than hoarding it.

Eventually, the United States shifted to a convoy-based push system, which Schroden said worked fairly well for year or so, until the Taliban severed roads. 721 Once that happened, Afghan forces started running channel flights from the center out to regional commands, then helicoptering equipment to outposts. 722 Schroden said that with the AAF heavily dependent on U.S. contractors for equipment maintenance, "in the end it was still more than Afghans could do themselves". 723

Pseudo-Foreign Military Sales Process Created Dependency on Acquisitions

In 2002, ANDSF equipment consisted primarily of the donations of Soviet-era weaponry and equipment from former Soviet-bloc countries. These weapons required little maintenance, functioned in rough terrain, and were relatively familiar to Afghan soldiers and recruits. Starting in 2005, DOD began using the congressionally approved pseudo-Foreign Military Sales process to acquire equipment for Afghanistan—a procurement process used for countries that lack financial resources and the capability to define their own requirements. As the Taliban regained a foothold around 2005, DOD began considering ways to upgrade the ANA's armored, mobility, and firepower capabilities—including the formation of an AAF furnished with highly advanced equipment and aircraft. But the Afghan government could not afford to maintain the upgraded equipment, reinforcing its reliance on U.S. maintainers, which deprived the Afghan military of the chance to understand the equipping process. Speaking about the U.S. maintainers, retired Lt. Gen. Barno told SIGAR "Those with an acquisition background were not thinking about how the Taliban does acquisition, but how America does acquisition...which is big and expensive."

Western-Style Weaponry and Aircraft Created Still More Dependency

The transition from Soviet to Western-style weaponry, equipment and systems further cemented U.S. control over the procurement process and limited Afghan capacity to carry out such functions independently. A 2019 SIGAR report cited one example of this: the 2013 transition the AAF to C-130s. By 2018, despite flying C-130s for several years, the AAF was still unable to provide maintenance and logistical support for the aircraft. According to a former Air Force Special Operations combat advisor, the C-130 maintenance program relied heavily on contractors, many of whom assumed that they would never leave, meaning they had little incentive to teach Afghans how to take over their jobs. Another example involved the highly sophisticated UH-60 aircraft, often referred to as Black Hawk helicopters. In 2019, two years after UH-60 qualification training had begun, SIGAR reported that DOD did not have a program in place to train Afghan

personnel to maintain those aircraft.⁷³⁴ By 2020, DOD reported that 100 percent of maintenance for the AAF's UH-60 aircraft was still being performed by foreign contractors.⁷³⁵ As one former Air Force Special Operations combat advisor told SIGAR, "We were going too fast and...we were skipping too many steps."⁷³⁶

A Dependency on Combat Enablers Stunted Afghan Sustainability

Beginning in 2009, ISAF mandated Afghan-ISAF partnered operations, before transitioning to so-called "Afghan-led" operations, in which U.S. and ISAF supposedly took a supporting role in 2014—but within the conventional forces, this never materialized. These "partnered operations" resulted in successes on the ground attributed to the ANDSF but in which U.S. forces took the lead. It also contributed to the ANA's "addiction" to U.S. combat enablers such as airstrikes, air-based medical evacuation, technical intelligence collection methods, and air-based logistics. The Field, a former advisor to General Miller, told SIGAR that the United States was slow to partner. She elaborated that the shona ba shona [shoulder to shoulder partnering], didn't accurately represent the nature of the relationship, since headquarters and units weren't mixed and there was no living together—a consequence of Green and Blue insider attacks.

In early 2015, as part of the transition from ISAF to Resolute Support, the United States reduced combat enablers such as close air support. 740 Vanda Felbab-Brown said that over the next six months, the Taliban launched a series of well-coordinated attacks in key territory, not only threatening regional stability and Afghan government control, but revealing elements of the ANDSF to be a paper tiger. 741 Carter Malkasian posited that it was only with assistance from U.S. Special Forces and an extension of U.S. support that the Afghans were able to retake control of captured territory. 742

ANDSF Recruitment Policies Exacerbated Ethnic and Regional Tensions Instead of Creating a Unified Yet Diverse National Military Force

Following the Taliban's initial collapse, Afghanistan's fighting force comprised some 100,000 men from various militias. The Northern Alliance, Pashtun tribal leaders and warlords dominated the competing factions. The Northern Alliance, Pashtun tribal leaders and warlords dominated the competing factions. The Northern Alliance, Pashtun tribal leaders and warlords dominated the competing factions. The Northern Alliance, Pashtun tribal leaders and warlords dominated the competing factions. The Northern Alliance, Pashtun tribal leaders and warlords dominated the competing factions. The Northern Alliance, Pashtun tribal leaders and warlords dominated the competing factions. The Northern Alliance, Pashtun tribal leaders and warlords dominated the competing factions. The Northern Alliance, Pashtun tribal leaders and warlords dominated the competing factions. The Northern Alliance, Pashtun tribal leaders and warlords dominated the competing factions. The Northern Alliance, Pashtun tribal leaders and warlords dominated the competing factions. The Northern Alliance, Pashtun tribal leaders and warlords dominated the competing factions. The Northern Alliance, Pashtun tribal leaders and warlords dominated the competing factions. The Northern Alliance, Pashtun tribal leaders and warlords dominated the competing factions. The Northern Alliance, Pashtun tribal leaders and warlords dominated the competing factions. The Northern Alliance and Pashtun tribal leaders and warlords dominated the competing factions. The Northern Alliance and Pashtun tribal leaders and warlords dominated the competing factions. The Northern Alliance and Pashtun tribal leaders and warlords dominated the competing factions. The Northern Alliance and Pashtun tribal leaders and warlords dominated the competing factions. The Northern Alliance and Pashtun tribal leaders and warlords dominated the Competing factions. The Northern Alliance and Pashtun tribal leaders and warlords dominated the Competing factions. The Northern Alliance and Pashtun tribal leader

The most immediate challenge following the Bonn conference was reconciling the ethnic factions the United States had inadvertently empowered. During Operation Enduring Freedom, the United States had successfully partnered with the Northern Alliance. After the Taliban collapsed, the Northern Alliance played a central role in picking the first leader of the Afghan Interim Authority—Hamid Karzai, a Pashtun tribesman from southern Afghanistan. In exchange for the Northern Alliance's support, Karzai appointed its leaders to key positions, including the interim ministers of defense, interior, and foreign affairs, thus giving the Northern Alliance near-total power over the national security apparatus. In southern Afghanistan, meanwhile, RAND noted the various completing warlords scrambling for power and influence.

The December 2002 agreement known as Bonn II took place in the context of this fractured political landscape. One of its purposes was to establish an all-volunteer national army, which would consist of a 70,000 member ANA and Ministry of Defense civilian personnel, as well as a 62,000-member ANP. The Stakeholders also agreed that the ANA's ethnic composition had to represent Afghanistan as a whole. The interim Minister of Defense Fahim Khan, a Northern Alliance member, exploited his position to do the exact opposite. The ANA to reflect his own northern Tajik political party and allies, leaving both institutions ethnically unbalanced.

Recruitment Mechanisms Failed to Address Issues of Ethnic Distribution

There were three main ways of getting ANA recruits: (1) the disarmament, demobilization and reintegration program, which transitioned former militia fighters into the officially sanctioned army; (2) recruitment shuras that convinced local tribal leaders to volunteer fighting-age males to join the ANA; and (3), recruitment by the MOD.⁷⁵⁴ U.S. trainers vetted the new recruits to ensure an ethnic balance, and occasionally delayed or refused to train the new unit until diversity standards were met.⁷⁵⁵ Units were comprised of recruits from across the country in an attempt to curb tribal loyalties and instill a sense of nationalism.⁷⁵⁶ But ethnic and political imbalances persisted, and in 2003, the U.S. government decided to reconstitute the ANA by creating a recruitment board at the MOD.⁷⁵⁷

The United States also cut funding for the transitional Afghan Militia Force, which was dominated by Northern Alliance Tajiks, and instituted a rule that only 15 percent of former militia members could be absorbed into the ANA. This was an attempt to curb the overrepresentation of Tajiks, but an unintended consequence was a significant decrease in the percentage of recruits who were seasoned fighters. This strategy also failed to cure the original problem, as laid out by the Center for International and Strategic Studies, which was the underrepresentation of southern Pashtuns—the lingering impact of early Northern Alliance influence on the force. According to Jalali, in addition to the ethnic representation problems, new recruits were often illiterate. For many, the motivation for joining the military was financial security, not any sense of nationalism.

By 2010, there had been some progress in meeting ethnic targets, yet the Afghan National Army still did not reflect Afghanistan's ethnic diversity. The MOD had set targets for a force consisting of 44 percent Pashtuns, 25 percent Tajiks, 10 percent Hazaras, 8 percent Uzbeks, and 13 percent other minorities. This distribution largely coincided with the ethnic structure of the population as a whole. At the GAO reported in 2011, total force strength skewed largely Tajik and Hazara, while Pashtuns and the smaller minorities were underrepresented. Tajiks made up around 41 percent of officers, for instance, but only 27 percent of the country's overall population.

At first, neither the United States, Germany nor the Afghan government tracked the ANP's composition, although there is data suggesting that its composition was similar to the ANA's—meaning it was dominated by Tajiks. ⁷⁶⁷ The lead nations for the development of a civilian police force failed to conduct any systematic survey to determine if ethnicity had any impact on police performance. ⁷⁶⁸ Yet ethnic disparities and tensions dominated the ANP throughout the ranks. ⁷⁶⁹ For example, in 2003, 12 of the 15 police stations in Kabul were led by Panjshiri Tajiks. ⁷⁷⁰ SIGAR found in its 2017 report on reconstructing the ANDSF that such ethnic and tribal imbalances fostered "intense tension and animosity," across the country, undermining the authority of the central government and trust in the police force. ⁷⁷¹

DOD and the Afghan government took several steps to attract a more diverse pool of recruits. These efforts included building 34 provincial recruiting stations to draw volunteers from around the country, creating 16 mobile recruiting stations, a major media campaign, and merit-based rank, promotions, and salary reform. The But a 2011 GAO report noted that retention rates for units involved in high combat were at times below target.

Meanwhile, according to an April 2010 report by Anthony Cordesman for the Center for Strategic and International Studies, goals for total ANDSF force strength kept increasing. Initially set at 70,000, over the years this number was increased to meet the evolving security needs, whether or not the previous goal had been met. ⁷⁷⁴ For instance, in November 2009, the ANP's force strength was 93,809, but goals of 109,000 by October 2010 and 134,000 by October 2011 had already been set. ⁷⁷⁵ In his report, Cordesman warned that expanding the force should not occur "faster than ANDSF elements can absorb them or ISAF can provide fully qualified trainers, mentors and partners unit, and the proper mix of equipment, facilities, enablers and sustainability." ⁷⁷⁶ The international coalition did not always heed this warning.

Accommodations Were Made for Regional Loyalties

In addition to ethnic disparities, regional imbalances also existed within the ANDSF.⁷⁷⁷ The issue of regional loyalties falls into the broader debate about the merits of a nationalized versus a localized army. The goal of creating a national army "was less about taking them away from (home)," retired Lt. Gen. Richard Formica told SIGAR. "It was more strategic" – in the sense that the U.S. and Afghan governments were trying to foster a sense of nationalism in the ranks.⁷⁷⁸ Yet regional imbalances sometimes forced the U.S. and Afghan government to make accommodations for regional loyalties. For example, in the mid-2000s, MOD tried to increase the recruitment of southern Pashtuns by allowing new recruits to remain in the south.⁷⁷⁹ As former Lt. Gen. Ken Tovo told SIGAR, "The closer a soldier is to home the harder (he) will fight."⁷⁸⁰ Tovo's conclusion is supported by a Center for Strategic and International Studies report that suggests stationing soldiers outside of their home areas for several years contributed to low retention rates in the ANDSF.⁷⁸¹

Continued Social and Political Imbalances

Across multiple agencies, the U.S. government's ignorance of Afghanistan's social landscape was not limited to complex village politics or the existence of ties between insurgents and nominal U.S. allies; agencies also failed to understand how some seemingly routine actions could be perceived through an ethnic lens. For example, providing material support and equipment to certain units within the ANDSF without consideration for the ethnic dynamics between units could be perceived as biased in favor of one ethnic group or faction at the expense of another. Our 2017 report on the development of the ANDSF underscored this point, finding that the United States "largely ignored" intra-force political dynamics, which led to "major social and political imbalances" within the ANDSF.

In addition, the Ghani administration imposed its own ethnic biases on personnel decisions. Former Afghan Vice President Yunis Qanooni told SIGAR that President Ghani's ethnic biases exerted great sway over his presidential agenda. The 2017, DOD reported that ethnic minorities were concerned that President Ghani was not only excluding them from participation in the government but simultaneously consolidating power around the Pashtun elite. This sentiment was reinforced by a memo leaked in 2017 calling for officer candidates from the country's main ethnic groups for a new antiriot force. The memorandum called on Hazaras, Uzbeks and Pashtuns—but failed to include Tajiks, the country's second-largest ethnic group. The ANA had sharply decreased. The division of authority at the very top—President Ghani, a Pashtun, and Chief Executive Abdullah Abdullah, whose political base was largely Tajik—provides one explanation for the trend.

Generally, "nepotism, political favoritism, bribery and corruption, and political pressure for ethnic balance and patronage" all factored into promotion decisions in Afghanistan. President Ghani used his authority to install individuals of his own ethnic group to positions of power, even if they had no experience. Several high-ranking former Afghan officials agreed. Both Mohammad Mohaqeq, a former Afghan politician and former Vice President Ahmad Zia Massoud told SIGAR that the MOD and MOI successfully eliminated the majority of Tajik and Hazaras from those ministries in favor of Pashtuns who were loyal to Ghani. Similarly, former Afghan Vice President Ahmad Massoud told SIGAR that generals forced to retire under the Inherent Law Policy, were replaced with young, inexperienced, and often Pashtun soldiers.

U.S. and Afghan Governments Failed to Develop an Effective Police Force

SIGAR noted in 2017 that developing an Afghan police was a secondary mission for the U.S. government, despite the critical role the ANP could have played in implementing rule of law and providing local-level security nationwide. The United States took over the ANP mission from Germany, it failed to coordinate training programs and mission requirements. The U.S. approach veered away from the traditional community policing model employed by the previous European leads, and leaned heavily towards militarizing the police into a local defense force—an approach that failed to create a force that could enforce justice and the rule of

law and instead created a force plagued by issues of capability, leadership, corruption, and the inability to implement justice and the rule of law.⁷⁹⁷

That very concept was new to Afghanistan, which has a long history of using police to protect government power—even if it meant using corrupt or abusive practices. ⁷⁹⁸ According to one member of the ANP, "all police forces before the Taliban had been similarly hated." ⁷⁹⁹ That did not change with the establishment of the ANP, which a U.S. Institute of Peace report described as "a combination of local loyalties, links to criminal networks, low or no pay, and a residual culture of impunity." ⁸⁰⁰ The United States, the Afghan government, and the international community failed to hold Afghan police officers, especially those with political connections, accountable for numerous acts of corruption and human rights abuses, including extortion, arbitrary detention, torture and extrajudicial killings. ⁸⁰¹ For example, former CSTC-A commander Lt. Gen. Dan Bolger told SIGAR that President Karzai protected one Afghan police chief from prosecution despite his reputation of "kill(ing) any who crossed him," because he "[got] the job done." . ⁸⁰² Emboldened in their positions, these same police chiefs and officers operated within a judicial system described as "arrest, bribe and release." ⁸⁰³

Afghanistan illustrated a key dilemma for U.S. advisors in stabilization and reconstruction missions: Is cooperation with brutal but militarily capable security forces worthwhile if it restores security—or does such cooperation create more conflict in the long run by undermining the rule of law?⁸⁰⁴

State and DOD Lacked the Operational Capabilities and Expertise to Train the ANP at the Scale Required

In 2003 when the United States took control of police training from Germany, the development of the Afghan police was handed off from State to DOD, with neither agency having the appropriate experience or staffing for the task at the scale required in Afghanistan. Robber As we laid out in our 2022 policing report, State relied on private contractors and smaller specialized agencies to recruit and train the ANP. Robber While DOD had the manpower and force protection to implement advising and mentoring programs in the field on its own, it lacked in-house expertise on civilian police training, and often deployed soldiers who lacked any expertise in community policing, law enforcement, and rule of law. The handoff between the two agencies was further complicated by a contract dispute that delayed full DOD oversight for almost six years.

Recruitment and Training of ANP Personnel was Ineffective at Curbing a Culture of Corruption

Given the patchwork international effort to develop the ANP, the recruitment and training of personnel also proved to be problematic. According to a report authored by former Minister of the Interior Ali Jalili, early on, demobilized militiamen were recruited for the force, who then "loaded their offices with their unqualified supporters and corrupt cronies.".809 Retired General David Petraeus described police training and advising to SIGAR as "just daycare...Just to eat up time."810

Corruption was even more of a problem in the MOI in general, and the ANP in particular, than it was in the Afghan military. A 2016 Asia Foundation survey found that 48 percent of respondents who had interactions with the ANP reported being exposed to some corrupt practice, compared to 38 percent of respondents who had interactions with the ANA. As Jonathan Schroden told SIGAR, "We gave up on the police years ago... We finally got to the point that it was a resource drain, and they weren't effective." All That lack of trust between the ANP and the civilian population proved to be a ripe area for exploitation by the Taliban.

Much of the corruption within the ANP centered around the drug trade. A report from the U.S. Institute of Peace noted that "Afghans believed almost universally that Interior Ministry officials, provincial police chiefs, and ANP personnel were involved with the drug trade." B15 The report also detailed incidents in which senior MOI officials accepted large bribes for selling senior provincial and district police positions. B16 Given the degree of involvement of senior officials in corrupt activity like the drug trade, Afghan authorities lacked the political will to pursue legal action. AS SIGAR previously reported, DOD's lack of oversight and accountability allowed a culture of corruption to persist, contributing to low confidence among Afghan civilians in their criminal justice system.

STATUS OF U.S.-PROVIDED ANDSF EQUIPMENT AND U.S-TRAINED ANDSF PERSONNEL REMAINS MOSTLY UNKNOWN

Since 2002, the United States spent approximately \$18.6 billion arming and equipping the ANDSF. 819 This included roughly 600,000 weapons of all calibers, nearly 300 fixed-wing and rotary-wing aircraft, over 80,000 vehicles of several models, communications equipment, and other advanced materiel such as night vision goggles and biometric systems. 820 The provision of equipment continued until the very end. Information that DOD provided to SIGAR shows that from 2018 to the collapse of the ANDSF in 2021, DOD supplied the ANDSF with 6,551 vehicles, 18,956 weapons, 299 night-vision devices, and 84 aircraft. 821 As of July 31, 2021, according to DOD, the AAF had 131 available, usable aircraft among the 162 aircraft in its total inventory. 822

It is important to note that these figures only represent equipment that was transferred to the Afghan government. They do not account for equipment that was damaged, destroyed, stolen, lost, in repair or otherwise unavailable. Nor do they account for what was operational at the time of the ANDSF's collapse or what is currently operational and in Taliban possession.⁸²³

In addition to training and equipment, the United States also provided \$750 million annually from FY 2019 to August 2021 through the ASFF to pay the salaries of ANDSF personnel.⁸²⁴ In its FY 2021 ASSF request to Congress, DOD stated that these funds were necessary for the ANDSF "to sustain high-tempo combat operations against a resilient insurgency and be a reliable counterterrorism partner with the United States." ⁸²⁵ The ANDSF's actual force strength has been highly debated. ⁸²⁶ A definitive figure has been impossible to provide because DOD relied on inadequate systems and often manual methods for tracking ANDSF personnel. ⁸²⁷

The status of U.S- provided equipment and U.S.-trained ANDSF personnel remains mostly unknown. However, as detailed below, publicly available reports analyzed by SIGAR indicate that ANDSF personnel have either left the country, are still in hiding, have been killed, or have joined other militant factions. Public statements by U.S. and Taliban officials provide clues about where some of the equipment might be located. DOD estimates that \$7.12 billion worth of ANDSF equipment remained in Afghanistan in varying states of repair when U.S. forces withdrew in August 2021.⁸²⁸ According to U.S. National Security Advisor Jake Sullivan, "We don't have a complete picture, obviously, of where every article of defense materials has gone, but certainly a fair amount of it has fallen into the hands of the Taliban." October 2021, a DOD spokesperson told the New York Times, "Large numbers of these weapons are probably now in Taliban hands." A Taliban official told Al Jazeera that the group took possession of more than 300,000 light arms, 26,000 heavy weapons, and about 61,000 military vehicles. DOD told SIGAR that there is "currently is no realistic way to retrieve the materiel that remains in Afghanistan, given that the United States does not recognize the Taliban as a government."

DOD Report on the Status and Disposition of U.S.-Provided Weapons and Equipment

In March 2022, DOD submitted a report to Congress that includes estimates on the status and condition of U.S.-provided weapons and equipment left in Afghanistan following the withdrawal. According to the report, nearly \$7.2 billion worth of aircraft, guns, vehicles, ammunition, and specialized equipment like night vision goggles and biometric devices remain in the country (see figure 8). The DOD report assessed that at least 78 aircraft worth \$923.3 million, 9,524 air-to-ground munitions valued at \$6.54 million, over 40,000 vehicles, more than 300,000 weapons, and nearly all night vision, surveillance, communications, and biometric equipment provided to the ANDSF were left behind.⁸³³

Figure 8 - Equipment Provided to the ANDSF Between 2005 and 2021, And What Was Left Behind

Light tactical vehicles	Night vision devices		Machine guns	Humvees	
Item	Amount	Value	Item	Amount	Valu
Aircraft Munition		-	Weapons		
Precision and Gravity Bombs	18,160	\$41 M	M4, M16, and AK-variant Rifles	258,300	\$150.7 N
Precision and Non-Precision Aviation	163,480	\$201.8 M	Pistols	64,300	\$31.6 N
Rockets Practice and Training Munitions			7.62mm Sniper Rifles	6,300	\$33 N
Practice and Training Munitions Computer Control and Air Foil Group	50,150	\$4.8 M	Light, Medium, and Heavy Machine Guns	56,155	\$233.7 N
Assemblies	3,060	\$23.3 M	Machine Gun Mounts	5,500	\$5.7 N
2.75-inch Rocket Motors and Fuses	5,874	\$8.7 M	Rocket-Propelled and 40mm Mobile	31,000	\$51.4 N
Gun and Rocket Launcher Pods	260	\$15.2 M	and Hand-Held Grenade Launchers		***
Aircraft Munition, Remaining			Shotguns	9,115	\$4 N
Air-to-Ground Munitions	9,524	\$6.54 M	60-82mm Mortar Systems	1,845	\$41.6 M
Ground Vehicles			D-30 122mm Howitzer Artillery Guns	224	\$18.2 M
General Purpose or Light-Tactical Vehicles	53,180	\$1.66 B	M150 Weapon Optics and PEQ-2/15/18 Laser Aiming Devices	41,350	\$41.8 M
Medium Tactical and Specialty Vehicles	7,900	\$1.17 B	Weapons, Remaining		
Firefighting, Towing, and Construction	0.7.0		Weapons (types not specified)	316,260	\$511.8 N
Vehicles	2,400	\$467.6 M	Control Control		
Light and Medium Load Trailers	7,860	\$141.7 M	Specialized Equipment	47.400	****
HMMWVs (Humvees)	23,825	\$3.48 B	Helmet-Worn Night Vision Devices	17,400	\$44.9 N
Armored Combat Vehicles	900	\$759 M	Visual Surveillance Systems (e.g., aerostat blimp, RAID towers, electro-optical cameras)	178	\$26.2 M
Remaining Ground Vehicles			Radio Signal Detectors	43	\$8.3 N
Ground Vehicles	43,139	\$4.13 B	Unmanned Aerial Systems	95	\$40.7 N
Explosive Disposal and Demining			Automated Biometric Identification	1,244	\$41.2 M
Electronic Countermeasure Devices	13,660	\$229.4 M	Systems	1,244	441.2
Mine Detection, Marking, and Removal Devices	860	\$1.4 M	Aircraft, Vehicle, and Individual GPS devices	22,950	\$42.8 M
Bomb Detection and Disposal Equipment	2,280	\$154.9 M	Specialized Equipment, Remaining		
Vehicle Mine Rollers	695	\$35.2 M	According to DOD, nearly all of this equipmen	t remains in A	fghanistan
Explosive Disposal and Demining, Remain	ing	-	Communications Equipment		
Ground Vehicles	43,139	\$4.13 B	High Frequency Radio Sets and Equipment	20,060	\$326.2 M
Ground Munitions			Very-High Frequency Radio Sets and Equipment	134,400	\$419.1 M
120 and 122mm Mortar Rounds	188,000	\$121.7 M	Ultra/Super-High Frequency Radio Sets	4,600	\$28.9 M
81 and 82mm Mortar Rounds	769,000	\$84.8 M	and Equipment	4,000	\$28.9 N
60mm Mortar Rounds	249,000	\$89.6 M	Multi-band Radio Sets and Equipment	2,330	\$56.67 N
40 and 73mm Rocket-Propelled or Cartridge Grenade Rounds	3,768,000	\$269.5 M	Satellite, Data-Linked, Broadband, Beyond Line-of-Sight Radio and Data Systems	12,920	\$31.35 M
23x115mm and .50 caliber ammunition	6,895,000	\$38.3 M	Non-tactical radios, Interference Detection,	1,150	\$7.2 N
Small Arms Ammunition (e.g., 9mm, 5.56mm, 7.62mm)	Millions of Rounds	\$3.19 B	and Ciphering Devises	41488	44150
Ground Munitions, Remaining	2500.00	-	Communications Equipment, Remaining	t romaless to	Afghanist
Specialty Munitions	1,537,000	\$48 M	According to DOD, nearly all of this equipmen as of August, 2021	t remained in	Argnanistan

The report does not include information about the number and type of U.S.-provided aircraft that were outside Hamid Karzai International Airport before the final departure of U.S. military forces, noting that these details have been provided to Congress in classified form. DOD assessed that most of the aircraft not destroyed at the airport were abandoned in a non-operational status. Nonetheless, seven months after the withdrawal, DOD acknowledged that there had been some minimal air activity in the country.⁸³⁴

In August 2021, AAF pilots flew 64 aircraft to Uzbekistan and Tajikistan to avoid Taliban capture, including Mi-17s, UH-60s, C-12s, C-208s, AC-208s, and A-29s. The Taliban have asked Tajikistan and Uzbekistan to return the aircraft and are actively seeking the return of other former ANDSF equipment that was removed from Afghanistan. DOD said the final disposition of these aircraft in Tajikistan and Uzbekistan has not been settled and is subject to diplomatic discussions.⁸³⁵

According to the report, most remaining aircraft munitions are non-precision munitions. The aircraft capable of delivering precision munitions are non-operational or were destroyed during the withdrawal. The operational condition of \$5.7 billion worth of abandoned weapons, ground vehicles, communications equipment, and specialized equipment including night vision, surveillance, biometric, and positioning equipment is unknown.

The data that DOD used to derive estimates on the number and status of weapons and equipment left in Afghanistan came from U.S. Central Command, U.S. Air Force, and U.S. Army records, as well as inventory data from CorelMS, the database used to track ANDSF inventories. CorelMS is frequently cited as the source for what the ANDSF had in stock before the collapse. However, in a note at the end of DOD's report to Congress, DOD said it had "low confidence" in the data's accuracy—in part, because the CorelMS server crashed in early 2021, resulting in the loss of data on weapons and equipment provided after March 2021.

The report also describes the disposition of U.S.-provided equipment and materials that were outside of Afghanistan during the Afghan government's collapse. This includes items that were in production, in transit for delivery, held in reserve outside of Afghanistan, or that were being repaired at facilities outside the country.

- As of March 15, 2022, DOD had regained possession of 127 former AAF and Special Mission Wing (SMW) aircraft that were outside of Afghanistan at the time of the collapse.
- 30 aircraft were sent to Davis-Monthan air force base in Arizona, including 17 MD-530s and 13 Mi-17s.
- 52 UH-60s are being stored at the U.S. Army Utility Helicopter Program Office in Huntsville, Alabama.
- 3 aircraft are in manufacturer production and retrofit facilities, including 2 MD-530s in Mesa, Arizona and 1 PC-12 in Centennial, Colorado.
- 10 Mi-17s remain at maintenance facilities including 5 in Ukraine, 4 in Bulgaria, and 1 in Slovakia. The 5 Mi-17s in Ukraine were transferred to the government of Ukraine in March 2022.
- 2 C-130s are being temporarily stored in Portugal.
- 1 PC-12 is temporarily being stored at a U.S. airbase in Bahrain.
- 73 vehicles, mostly High Mobility Multipurpose Wheeled Vehicles (commonly known as Humvees), were pending delivery to Afghanistan and are now temporarily being stored at a U.S. base in Kuwait.

The report also includes information on the types of DOD equipment and material removed or destroyed before the final departure of U.S. military forces, some of which may have belonged to DOD. Serviceable items and material removed from Afghanistan included:

- Over 500 vehicles, including more than 330 tactical vehicles and 182 Mine Resistant and Ambush Protected vehicles (commonly known as MRAPs)
- 5,570 pieces of communication equipment, radios, associated mounts, and encryption devices
- 1,741 weapons and weapon systems
- 121 pallets of medical equipment, including defibrillators, sterilizers, tables

• 650 pallets of base support, force protection, surveillance, construction, and repair parts and tool equipment.

Finally, the reports details DOD equipment and supplies that were removed from or destroyed at Hamid Karzai International Airport during the evacuation. These items include:

- 26 helicopters, including 6 AH-6s, 4 AH-64Es, 6 MH-60s, 4 UH-60s, 4 CH-47Fs, and 2 MH-47s;
- 55 ground vehicles, including 27 Humvees, 23 Turkish MRAPs, 3 light tactical all-terrain vehicles, and 2 mobile Fire Direction Center vehicles; and
- 4 weapons systems, including two M119 105mm Howitzer guns and 2 counter rocket, artillery, and mortar C-RAM Phalanx guns (commonly known as C-RAMs).

U.S. forces destroyed DOD equipment at HKIA that they were unable to remove, including:

- 78 aircraft:
- 6 RQ-21 Unmanned Aerial Systems and 1 Ground Control Station;
- 47 MRAPs, 2 MRAP recovery vehicles, and 8 MATVs; and
- 6 C-RAM Phalanx guns and 4 C-RAM Lightweight Counter-Mortar Radars.

U.S. Lacked an Accounting of Equipment and Personnel Even Before the Collapse

Several U.S. government oversight bodies, including SIGAR, have published reports on problems with systems designed to track and monitor U.S.-provided equipment and weapons:

- In 2009, the GAO reported that DOD did not have complete inventory records for an estimated 36 percent of weapons procured and shipped to Afghanistan from December 2004 through 2008.⁸³⁶
- In 2012, the DOD Office of Inspector General found that the department did not maintain complete accountability of night-vision devices procured for the ANDSF.⁸³⁷
- In 2014, SIGAR reported that a continued lack of DOD adherence to oversight procedures, along with unreliable weapons inventories, limited DOD's ability to monitor weapons under ANDSF control and made it harder to identify missing weapons that insurgents could use.⁸³⁸
- A 2015 DOD office of inspector general report found that CSTC-A could not provide a list of vehicles transferred to the ANDSF, and the ANDSF could not fully account for vehicles it received.⁸³⁹
- A 2020 SIGAR report concluded that DOD did not meet its own oversight requirements for monitoring sensitive equipment transferred to the Afghan government, leaving it susceptible to theft or loss.⁸⁴⁰

Part of the difficulty in DOD's tracking of its inventory is that this information was kept in two separate—and incompatible—computer systems: the Security Cooperation Information Portal (SCIP) and the Operational Verification of Reliable Logistics Oversight Database (OVERLORD). SCIP was used to track shipments of weapons and equipment; OVERLORD tracked their receipt.⁸⁴¹

According to findings from a 2014 SIGAR audit, discrepancies and gaps in the information contained in SCIP and OVERLORD limited CSTC-A's ability to track weapons and equipment purchased and transferred to the ANDSF. 842 In 2014, we reported that the SCIP database was missing weapons information due to poor record keeping while weapons were being procured in the United States. The OVERLORD system was missing weapons information due to poor record keeping once CSTC-A received the weapons in Afghanistan—even though CSTC-A was required by law and its own standard operating procedures to monitor the end use of defense articles transferred to the Afghan government. 843

Tracking the equipment became more challenging after the weapons were transferred to the ANDSF. The ANDSF used the CoreIMS internet-based inventory management system to track U.S.-provided weapons.

According to DOD officials, CoreIMS was a rudimentary system that was never intended to be used as the only way for the ANDSF to track weapons and vehicles.⁸⁴⁴ A 2020 DOD office of inspector general report concluded that CSTC-A expanded the system "beyond its intended purpose without full consideration of longstanding network challenges"—and did not use it at all at 41 percent of the local arms depots.⁸⁴⁵ The CoreIMS system was also plagued by a lack of training on its use, illiteracy among ANDSF personnel, and limited internet connectivity.⁸⁴⁶ Ultimately, DOD officials acknowledged that the data contained in CoreIMS was generally incomplete and could not be relied upon for accurate information.⁸⁴⁷

Monitoring the end use of weapons includes a security assessment, evaluation of the weapons storage facilities and procedures, a documentation assessment, and any additional observations and recommendations. Repair For sensitive equipment, DSCA required enhanced end-use monitoring efforts for 100 percent of applicable articles every year. However, SIGAR found that CSTC-A inspected only 40 percent of applicable articles from May 2019 through April 2020. Repair According to CSTC-A officials, it never met its 100 percent inventory requirement and was unlikely to ever do so because the security situation in Afghanistan prevented some inventories from taking place. DOD said that in the year leading up to the collapse, worsening insecurity and the onset of COVID-19 prevented CSTC-A's Security Affairs Office from conducting end-use monitoring site inspections and physical inventories.

Highlight Box: Problems with Weapons and Equipment Accountability Were Not Unique to Afghanistan

In Iraq, DOD undertook a large-scale effort to reconstruct and provide material support to the Iraqi security forces. From 2003 to 2007, at least \$2.8 billion was spent on weapons and equipment for the force. However, a 2007 GAO report found that DOD could not fully account for U.S.-provided equipment and struggled to "confirm when the equipment was received, the quantities of equipment delivered, or the Iraqi units receiving the equipment." 852

In Syria, DOD equipped Vetted Syrian Opposition groups as a part of its effort to counter the Islamic State of Iraq and Syria. From FY 2017 through FY 2018, Congress authorized \$930 million to support these groups. According to a DOD inspector general's report, Special Operations Joint Task Force–Operation Inherent Resolve, which was the primary force assisting the Vetted Syrian Opposition groups, could not account for \$715.8 million worth of weapons, ammunition, vehicles, or equipment that was provided—roughly three-fourths of the total.853

Personnel Systems Were Developed Late and Failed to Provide Accurate Personnel Counts

The United States, through the Afghan Security Forces Fund, provided more than \$3 billion annually for training, equipping, and sustaining the ANDSF, including \$750 million annually from FY 2019 to August 2021 to pay ANDSF salaries.⁸⁵⁴ Although DOD provided ASFF oversight, it relied on disparate systems that did not interface with each other, often necessitating manual counts for tracking ANDSF personnel strength.⁸⁵⁵

Before the ANDSF's collapse, its personnel numbers appeared highly questionable. ⁸⁵⁶ In the months and weeks leading up to the Afghan government's collapse on August 15, 2021, and even after that date, the Biden administration repeatedly stated that the ANDSF's strength was around 300,000 personnel trained and ready to fight. ⁸⁵⁷ In remarks on July 8, 2021, President Biden stated that "we have trained and equipped…nearly 300,000 current serving members…of the [ANDSF], and many beyond that who are no longer serving. Add to that, hundreds of thousands more [ANDSF] trained over the last two decades." The President added that the U.S. provided the ANDSF with all the "tools, training, and equipment of any modern military…And we're going to continue to provide funding and equipment." ⁸⁵⁸

According to DOD-provided data, on June 24,2021, there were 111,850 ANP recorded in APPS system, with 96.5 percent present for duty. On July 29, when roughly half the districts in Afghanistan had been lost to the

Taliban, presumably eliminating many ANDSF fighters from the "present for duty" category, the APPS system showed a total of 112,431 ANP, 94.2 percent of whom were reported as present for duty. On August 14, the day before the Afghan government collapsed, there were 112,924 ANP personnel listed in APPS, with 93.5 percent present for duty. 859 Former Afghan Finance Minister Khalid Payenda has told the Afghanistan Analysts Network that his estimate of the actual number of available ANDSF troops was between 40,000 to 50,000.860

In July 2022, SIGAR's audit of DOD's efforts to provide oversight and accountability of funds for MOD salaries found that DOD spent approximately \$232 million on salaries that "lacked supporting documentation, [were] paid to suspicious units or nonexistent object codes, or [were] never delivered to the accounts of MOD personnel." It concluded that DOD did not know the real number of ANA force strength when "there were obvious red flags...that the number of active MOD personnel was being significantly overstated" and noted that officials from DOD concurred that MOD figures on that were "unreliable." According to DOD officials, "APPS was the first indication following Ramadan [which ended on May 12 in 2021] that there was an increase in absence without leave and desertions." Nevertheless, the SIGAR audit noted, DOD continued to request "billions of U.S. taxpayer dollars for the ANDSF up until its total collapse in August 2021."

Highlight Box: SIGAR Previously Found That a \$64 Million Personnel System Failed to Reliably Track ANA Force Strength

To address "ghost soldiers" and other vulnerabilities in the ANDSF payroll process, DOD began in 2016 to develop requirements to integrate ANDSF payroll, time and attendance data, and human resources information into a single software system. This software system, the Afghan Personnel and Pay System, was supposed to be able to manage all aspects of MOD and MOI's human resources, including authorization, recruitment, personnel records, payroll, and retirement. It was intended to reduce opportunities for corruption within the pay process and improve transparency, accountability, and auditability. As of June 1, 2021, DOD reported spending \$64.8 million for developing and deploying APPS.⁸⁶⁵

Multiple laws, regulations, and policies regulated the use of ASFF funds for ANDSF salary payments. The National Defense Authorization Act for FY 2020 required DOD to ensure that ASFF funds provided to the Afghan government were "not subject to waste, fraud, or abuse." The Consolidated Appropriations Acts of 2020 and 2021 stipulated that salaries and benefits for ANDSF personnel were payable only for individuals who were enrolled in APPS. 866 In addition, APPS was to effectively communicate with Afghan Automated Biometric Identification System and Afghanistan Financial Management Information System to prevent duplicate reporting of personnel, and to flag and report erroneous records. 867

Despite all these requirements, the following issues still existed in APPS:

APPS lacked interface with AABIS and AFMIS

Effective interface between APPS and AABIS would have prevented the creation of fictitious personnel records by linking individual biometric data in AABIS with personnel payroll data in APPS. But in June 2022, DOD stated that CSTC-A did not have direct access to AABIS and AFMIS and that their ability to effectively oversee implementation of APPS contract requirements was limited due to understaffing. Beg Although DOD stated that it validated personnel records by manually comparing AABIS and APPS data on a monthly basis, SIGAR found 7,100 duplicate national identification numbers in APPS records. DOD further stated that due to Covid-19 restrictions, it lost the ability to ensure data was entered accurately into APPS and conduct personnel asset inventories. Similarly, since it did not interface with AFMIS, APPS monthly pay reports contained information inconsistent with AFMIS chart of accounts.

MOD Units and Personnel on APPS Pay Reports Did Not Match Authorized Afghan Records

APPS also lacked the ability to validate its personnel against authorized units and positions on the Tashkil—the official list of personnel maintained by the ministries of defense and interior. In July 2022, SIGAR found that 3 out of 18 monthly payroll reports that it reviewed did not align with the number of approved personnel and MOD units in the Tashkil. The APPS-generated pay reports included MOD units that were not authorized on the Tashkil, which meant that CSTC-A was estimating salary disbursements based on unauthorized expenses.⁸⁷²

APPS payroll reports for April and May 2019 reported fewer than 80,000 ANA personnel authorized to receive base pay. This showed a significant difference of over 100,000 personnel for those months from the approximately 181,000 personnel on MOD records.⁸⁷³ DOD stated that it may have occurred due to Tashkil modifications and staffing changes at the time. According to DOD, if a person was not assigned to a unit and position by end of the pay period, he/she was not considered eligible for pay.⁸⁷⁴

As a result of these issues, DOD paid approximately \$232 million on MOD salaries that were "calculated outside of APPS, lacked supporting documentation, paid to suspicious units or non-existent object codes, or never delivered to the accounts of MOD personnel."875

The Taliban Is Using U.S.-Provided Military Equipment in Operations and Training

Following the Afghan government's collapse, a number of images and videos showed Taliban soldiers wearing U.S.-provided clothing and brandishing U.S.-provided rifles.⁸⁷⁶ Taliban units now patrol in pickup trucks and armored vehicles likely procured by the U.S. and provided to the ANDSF.⁸⁷⁷ Taliban special operations troops, known as Badri 313 units, wear helmets with night vision mounts likely provided by the United States, and carry U.S.-provided M4 rifles equipped with advanced gunsights.⁸⁷⁸ Khalil Haqqani, a senior Taliban leader, carried a U.S.-provided rifle as he attended prayers at a mosque in Kabul following the collapse.⁸⁷⁹

The Taliban have also demonstrated some capacity to use more advanced U.S.-provided equipment. For example, Taliban forces held a military parade with dozens of U.S.-provided armored vehicles and Mi-17 helicopters flying overhead. Recording to the Armed Conflict & Event Data Project, an internationally funded data collection project that maps political violence, in February 2021 the Taliban conducted its first airstrikes against resistance fighters in Panjshir. (This report has not been confirmed.) Rel Taliban's foreign ministry spokesperson, Abdul Qahar Balkhi, also asserted that the Taliban have retrieved some equipment that was removed from the country during the collapse—including, Balkhi said, "weaponry, Humvees, rangers, fire trucks and other vehicles."

Information about the number of aircraft the Taliban have been able to repair so far is conflicting. One senior Taliban leader claimed that the group has repaired half of the aircraft that DOD demilitarized at Hamid Karzai International Airport during the withdrawal, although another official suggested that only six Black Hawks have been restored. According to the Taliban air force commander and former AAF personnel, about 4,300 personnel—a number that, if accurate, would represent roughly half of the former AAF—have joined the Taliban's air force, including 33 pilots.⁸⁸³ The Defense Intelligence Agency said that that the Taliban continue to encourage former AAF pilots to join its nascent air force. The pilots working for the Taliban reportedly need jobs and say the Taliban are the most reliable employer in Afghanistan. According to the agency, the pilots also said that they have not been threatened by the Taliban.⁸⁸⁴

A former AAF pilot told SIGAR that at least four A-29s crashed after they were shot down or experienced maintenance issues while being flown out of the country.⁸⁸⁵ Another pilot informed SIGAR that he had to abandon his MD 530 helicopter in Daikundi Province because it could not traverse the high-altitude mountainous terrain required to get to Kabul.⁸⁸⁶

Although the Taliban can operate some aircraft and vehicles, it is likely that they will face challenges maintaining this equipment. Former ANDSF personnel with relevant expertise could be coerced or convinced to provide maintenance, but securing the parts and fuel will be difficult.

Additional Risks Posed by the Taliban's Newly Acquired Arsenal

DOD removed or dismantled some sensitive equipment prior to the withdrawal.⁸⁸⁷ However, some experts have identified equipment and technology that remains vulnerable to exploitation by adversarial states, such as optical and communications equipment, computer software and hardware, and biometrical data.

In Afghanistan, DOD collected biometric data to establish what it referred to as "identity dominance." U.S. forces were encouraged to collect biometrics on anyone living in an operational area, all locally employed personnel and third-country nationals working on a base, all non-U.S. contractors working on the base, all local contract awardees, and all local personnel receiving military training.⁸⁹¹ U.S. forces collected biometric data for identification verification, security, and intelligence purposes. This typically included fingerprints, iris images, facial images, and—when possible—contextual data such as where a person lived, their current source of employment, and any tribal affiliation.⁸⁹²

According to a DOD spokesperson, following the collapse "the U.S. [took] prudent actions to ensure that sensitive data does not fall into the Taliban's hands. This data is not at risk of misuse." ⁸⁹³ There were also a number of Afghan-owned and operated biometric databases, including the Afghan Automatic Biometric Identification System and e-tazkira, the country's electronic national ID card system. ⁸⁹⁴ SIGAR has received reports of Taliban attempting to summon former government employees to provide access to servers belonging to the former government that included biometric data. The risk may be mitigated if the networks where the biometric data was stored were wiped, but whether they were remains unclear. ⁸⁹⁵

One concern is that the Taliban could sell a portion of the captured arms and equipment to augment its revenue flow. 896 Alternatively, the Taliban may not have control over the entire ANDSF arsenal, which could mean that equipment could be acquired by smugglers or gun dealers and sold on the open market. 897 According to the *New York Times*, a proliferation of American-made equipment has reportedly found its way to Afghan gun dealers, including U.S.-made pistols, rifles, grenades, binoculars, and night-vision goggles. 898 Al-Qaeda, the Islamic State Khorasan Province, as well as Pakistani and central Asian militant groups that operate in Afghanistan and the region could seek to acquire these weapons. 899

Highlight Box: Equipment Accountability in Ukraine

Problems with record keeping and poor accountability of U.S.-provided equipment in Afghanistan highlight the immense challenge of maintaining proper oversight. Similarly, according to a report in the Wall Street Journal, current and former U.S. officials are warning that more must be done to ensure arms and money being provided to Ukraine are not diverted, stolen, or misused. 900

As Special Inspector General John Sopko emphasized at the Mid-Coast Forum on Foreign Relations, there is an understandable desire amid a crisis to focus on getting money out the door and to worry about oversight later, but too often that creates more problems than it solves. ⁹⁰¹ Given the ongoing conflict and the unprecedented volume of weapons being transferred to Ukraine, the risk that some equipment ends up on the black market or in the wrong hands is likely unavoidable. Nonetheless, delayed oversight comes at a cost. SIGAR reports have identified deficiencies engrained in the U.S. reconstruction assistance in Afghanistan from the inception which ultimately were significant factors in the collapse of the Afghan security forces and government. ⁹⁰²

Since Russia's invasion on February 24, 2022, the United States has committed more than \$29.3 billion in security assistance to Ukraine. This assistance includes more than 1,400 Stinger anti-aircraft systems, 20 Mi-17 helicopters, 16 High Mobility Artillery Rocket Systems and ammunition, nearly 1,500 Unmanned Aerial Systems, over 10,000 grenade launchers and small arms, hundreds of vehicles, and over 59,000,000 rounds of small arms ammunition. 904

This deluge of support has allowed Ukraine to defend itself against Russia's larger and better-equipped military. 905 However, the rapid influx of weapons and equipment also presents risks: diversion to illicit markets, misuse amongst groups fighting in Ukraine, or their acquisition by Russia or other non-state actors. Russia has reportedly enlisted mercenaries from Libya, Syria, and Chechnya, which has raised concerns about U.S.-provided equipment finding its way to these countries. 906

The advanced capabilities of some of the equipment being provided by the U.S. heightens these risks. For example, according to State, MANPADS - also known as shoulder-fired anti-aircraft missiles - "pose a serious threat to passenger air travel, the commercial aviation industry, and military aircraft around the world." Since the 1970s, more than 40 civilian aircraft have been hit by MANPADS. 907 To date, the United States has provided Ukraine with 1,400 MANPADS. 908 Russian Defense Minister Sergei Shoigu reportedly proposed giving captured MANPADS to pro-Russian separatists in eastern Ukraine. 909

Concerns over the diversion of weapons have prompted the European Union to strengthen its capacity to detect weapons leaving Ukraine. ⁹¹⁰ In an interview with The Guardian last June, Secretary General of Interpol Jürgen Stock noted that "criminal groups try to exploit these chaotic situations and the availability of weapons, even those used by the military and including heavy weapons. These will be available on the criminal market and will create a challenge...once the guns fall silent [in Ukraine], the illegal weapons will come. We know this from many other theaters of conflict. The criminals are even now, as we speak, focusing on them." ⁹¹¹ The following month, Ylva Johansson, the European Union's home affairs commissioner, told one European television network that there are indications that this has already happened. ⁹¹²

The United States is also taking steps to mitigate the risks of diversion and misuse. For example, Congress has directed DOD to report on the status of weapons going into Ukraine and has provided additional resources to State to enhance its oversight capabilities. 913 Officials from DOD and State have expressed confidence in their ability to ensure proper oversight over weapons and equipment. A senior DOD official asserted that "We have very, very detailed

accountability measures to ensure that we are tracking [the weapons]."914 Bonnie Denise Jenkins, State's undersecretary for arms control and international security, has stated that the "United States engages actively with Ukraine's government to ensure accountability for the defense articles and security assistance provided by the United States."915

Despite these assurances, problems with record keeping and poor accountability of U.S.-provided equipment in Afghanistan highlight the immense challenge of maintaining proper oversight. Even before Russia invaded Ukraine, DOD was experiencing difficulties monitoring and accounting for equipment sent to Ukraine. For example, a 2020 DOD inspector general's report raised concerns about the status of night vision devices transferred to Ukraine. According to the report, DOD did not fully comply with enhanced end-use monitoring requirements for night vision devices until 2018, even though Ukraine's armed forces first received them in 2014. Additionally, the report found that information in DOD's Security Cooperation Information Portal (SCIP) database about the location and condition of night vision devices was not accurate. 916

Recently, when asked at a briefing to account for the 100 "kamikaze" switchblade drones provided to Ukraine, a senior DOD official conceded, "I couldn't tell you where they are in Ukraine and whether the Ukrainians are using them at this point. I don't know. We're not on the ground with them. And they're not telling us, you know, every round of ammunition that they're firing and at who, and at when. I mean, we may never know exactly to what degree they are using the Switchblades."917 According to the Washington Post, officials from the Biden administration met with arms-control experts to discuss weapons accountability. These officials, according to one participant in the meeting, "offered assurances about vetting Ukrainian security forces and addressing reports of unauthorized transfer — but [provided] scant details on how the vetting or monitoring happens."918

Ultimately, given the ongoing conflict and the unprecedented volume of weapons being transferred to Ukraine, the risk that some equipment ends up on the black market or in the wrong hands is likely unavoidable. Nonetheless, as noted in a Stimson Center report, it is essential that the United States, "develop risk mitigation measures now...[to] ensure that investments in Ukraine's self-defense don't become self-defeating...[and] ensure those transfers do not turn into new immediate risks or long-term liabilities." ⁹¹⁹

ANDSF Personnel Have Escaped, Are in Hiding, Have Been Killed, or May Have Joined Extremist Groups

During the evacuation operations that ended on August 30, 2021, the United States evacuated or helped evacuate around 124,000 individuals from Afghanistan. P20 The Department of Homeland Security announced in June 2022 that out of that total, 79,000 Afghans were admitted to the United States through Operation Allies Welcome, adding that additional Afghans would be transferred to United States in the near future. P21 To date, DOD officials have not responded to SIGAR's official request for information on whether DOD tracks ANDSF personnel who were evacuated from Afghanistan. Neither State nor DOD gave SIGAR the number of ANDSF personnel the United States evacuated since August 2021, or told SIGAR whether DOD tracked those persons. However, available information indicates that aside those who have left Afghanistan, some former ANDSF personnel are still in Afghanistan. An unknown number have been killed, and still more may have joined other militant groups.

Reported Locations of ANDSF Personnel

Since January 2021, more than 180,000 Afghans emigrated to neighboring countries—Iran, Pakistan, and Tajikistan—to seek protection. The overall number who left Afghanistan for protection could be much higher, since not all refugees are registered with the United Nations High Commissioner for Refugees.⁹²² According to

the United Nations High Commissioner for Refugees, which cited Pakistani and Iranian officials, more than 250,000 Afghans have arrived in Pakistan since August 2021, and between 500,000 and 1 million Afghans entered Iran between January 2021 and July 2022.923

While it is impractical to characterize the backgrounds of those who sought or are intending to seek refuge in other countries, the UN's number may include a number of former ANDSF personnel. Reports show that some former ANDSF personnel fled or were flown to other countries. Those countries included:

Uzbekistan and Tajikistan

As the Taliban took control of northern Afghanistan, thousands of Afghan troops reportedly escaped to Uzbekistan and Tajikistan, although according to press reports, some were sent back. 924 Those press reports and videos that surfaced on social media also show Afghan security forces fleeing with their military equipment and vehicles to Uzbekistan via the Hairatan crossing. 925 In the days leading up to the fall of Kabul, 585 members of the AAF fled to Uzbekistan. 926 According to Reuters, another estimated 191 Afghan Air Force personnel escaped to Tajikistan and were later transferred to the United Arab Emirates on a U.S.-facilitated flight. 927 Previously, some of the pilots who fled to Tajikistan had reportedly requested asylum in Canada. 928

United Arab Emirates

After months of waiting, an estimated 5,000 Afghans have been moved to the United States from the Emirates Humanitarian City, where the United Arab Emirates had been providing temporary accommodation for about 12,000 Afghan evacuees since August 2021. P29 This number includes around 600 Central Intelligence Agency-backed ASSF who helped provide security at the Kabul airport during evacuations, along with their families. According to the New York Times, the majority of the CIA-trained forces and their families were relocated to the United States, but the refugees at Emirates Humanitarian City were reported to be other former CIA-trained special forces and their families who were still awaiting resettlement in the United States. P30 Similarly, the U.S. government also negotiated an agreement with Uzbekistan to transfer more than 450 AAF pilots and other personnel who fled to Uzbekistan to a U.S. military base in the United Arab Emirates. The fate of the remaining 7,000 Afghans still at Emirates Humanitarian City, including reportedly 650 ANDSF and their families, remains unknown.

United States

The 124,000 individuals evacuated by the United States include former ANDSF who were transferred to the United States on humanitarian grounds under P1 and P2 visa categories. 933 Another 36,821 people were categorized as Special Immigrant Visa (SIV) applicants, according to the Department of Homeland Security. SIV applicants are people who were "employed by or on behalf of the U.S. government or the International Security Assistance Force, or by a successor mission in certain capacities in Afghanistan." DHS said that the number of SIVs includes "Afghan evacuees who are known to be eligible to apply to the SIV program, had not yet applied at the time this report was produced, and are expected to do so." 934 The Washington Post reported that more than 30,000 of the 36,821 were associated with the CIA. 935 According to the officials, members of the Khost Protection Force (KPF) and former special operatives who were employed by Afghanistan's former National Directorate of Security but who worked directly with the U.S forces made up this group of evacuees, many of whom would have met the SIV requirements "but had never thought of getting the documents as they had planned to remain in the country." 936

DHS announced in June 2022 that it took measures to allow other at-risk Afghans to benefit from available immigration opportunities in the United States. ⁹³⁷ According to the announcement, those who supported U.S. forces in Afghanistan will be eligible for humanitarian protection and other immigration benefits, including asylum, refugee status, or other legal immigration status as long as they are vetted and pose no security or public safety threat. ⁹³⁸ This includes individuals who "supported U.S. military interests, specifically Afghan allies who fought or otherwise supported those who fought in the resistance movement against the Taliban, and Afghans who took part in the conflict against the Soviet occupation of Afghanistan. This could include

individuals who fought alongside, or with assistance from, U.S. government entities, the United Nations, or the International Security Assistance Force (ISAF), or successor Force." ⁹³⁹

In addition, six senators from both parties introduced legislation, entitled The Afghan Adjustment Act, which would pave the way for paroled Afghans to apply for permanent legal residency after going through additional vetting. 940

Iran

As the western districts of Afghanistan started falling to the Taliban, around 3,000 Afghan security forces, ranging from high-ranking officers to foot soldiers, along with their military equipment and vehicles, crossed the border into Iran. While most of these forces feared going back to Afghanistan, it has been reported that most of them were sent back after United Nations representatives intervened and the Taliban issued a general amnesty. 941

United Kingdom

The United Kingdom evacuated 8,000 Afghans, including the Afghan forces who helped the British troops during the evacuation operations. The United Kingdom's defense ministry also decided to recruit Afghans studying at United Kingdom's Royal Military Academy Sandhurst into the British army. 942

India

Before the fall of the Afghan government, India provided military training scholarships on an annual basis to ANDSF personnel. After the events of August 2021, more than 700 ANDSF personnel receiving training in India reportedly remain there.⁹⁴³

In May 2022, the Taliban created the Commission for Liaison and Repatriation of Afghan Personalities to encourage and facilitate the return to Afghanistan of exiled Afghan figures. The Voice of America has reported that, as a result of the commission's outreach, several former security sector officials, including an MOD spokesperson, a deputy national security advisor, and an official from Afghanistan's former national security council, have returned to Afghanistan.⁹⁴⁴

The Taliban ministry of defense also announced that 25 soldiers returned to Afghanistan after graduating from an 18-month-long military and professional training at the Indian Military Academy.⁹⁴⁵

Pakistan

According to Al Jazeera, many Afghan soldiers escaped to Pakistan in the weeks before the Afghan government's collapse. 946

Retribution against Former ANDSF

In the final months before their takeover, the Taliban inflicted heavy casualties on Afghan security forces. The *Wall Street Journal*, quoting a former deputy minister of defense, has reported that between July 1 and August 15, 2021, 4,000 Afghan security forces were killed and another 1,000 were missing.⁹⁴⁷ Despite fear of retribution by the Taliban, tens of thousands of former ANDSF are still in Afghanistan.⁹⁴⁸

Despite the Taliban's promise that it would not seek retribution against former ANDSF personnel, the United Nations Assistance Mission in Afghanistan's (UNAMA) Human Rights Service reported that it continued to receive credible allegations of human rights violations all over the country, particularly "extrajudicial killings, arbitrary arrests and detentions, and torture and ill-treatment" by the Taliban of former ANDSF and those associated with the former government. Part Taliban began house-to-house searches in February which resulted in the arrests of an unknown number of former ANDSF and government officials. According to UNAMA, these arrests and detentions were motivated by those individuals' presumed association with ANDSF and the former government, or by their affiliation with anti-Taliban resistance groups.

According to Human Rights Watch, between August 15 and October 31, 2021, 47 former ANDSF members who surrendered or who were captured by the Taliban were killed or have gone missing, and the targeting of former members of the ANDSF has continued. 952 In the first 10 months of Taliban rule, there were reportedly 160 cases of extrajudicial killings (including 10 women) which UNAMA observed were carried out execution-style. In addition, UNAMA reported 178 arrests and detentions, 23 cases of incommunicado detention and 56 occurrences of torture and ill-treatment of former Afghan security forces and government officials.953

In May 2022, the Taliban created the Commission for Liaison and Repatriation of Afghan Personalities to encourage the return to Afghanistan of exiled Afghan figures. The Voice of America has reported that, as a result of the commission's outreach, several former security sector officials, including an MOD spokesperson, a deputy national security advisor, and an official from Afghanistan's former national security council, have returned to Afghanistan.⁹⁵⁴

Former ANDSF Fighters Aligned with Taliban, Anti-Taliban, or Other Militant Factions

There are reports that an unknown number of former ANDSF who remained in Afghanistan have either joined the ranks of the Taliban forces or aligned with other anti-Taliban or regional militant groups.

Taliban Forces

As noted earlier, the Taliban claim that about 4,300 former AAF personnel, including 33 pilots, have joined their air force. 955 However, according to DIA, the number of former ANDSF who joined the Taliban remains unknown, and those who have aligned with the Taliban forces serve at lower levels. 956

Anti-Taliban Groups

National Resistance Front

Immediately following the fall of Kabul, a small number of ANDSF who refused to surrender to the Taliban reportedly joined the National Resistance Front (NRF) of Afghanistan, a grassroots resistance movement led by Ahmad Massoud that has vowed to continue resisting the Taliban.⁹⁵⁷ In an interview with the BBC, Massoud claimed that the NRF has over 3,000 combat-ready forces, not counting support personnel.⁹⁵⁸ Massoud added that he has asked the Taliban leadership to facilitate "a dialogue between all the people of Afghanistan" and to form an interim government which would be responsible for upholding the constitution and paving the way for establishment of an "actual government based on the people's will and choice." The Taliban rejected the proposal, he added. ⁹⁵⁹

While the NRF says it is active in at least a dozen provinces and has inflicted heavy casualties on the Taliban, their presence is only evident in Panjshir, Baghlan, Takhar and parts of Badakhshan provinces. 960 In June, the NRF downed a Taliban air force's Mi17 helicopter in Panjshir and captured its crew members and a Taliban commander. On August 15, 2022, while the Taliban celebrated its first anniversary in Kabul, local news media reported that NRF forces captured 40 Taliban fighters in Panjshir Province. 961

Afghanistan Freedom Front

The Afghanistan Freedom Front (AFF) was formed on March 11, 2022, to resist the Taliban's "violence, revenge, and violation of human rights" of the people of Afghanistan. The group announced that it will operate both militarily and diplomatically to achieve its objectives. 962 The group has not disclosed its leadership, but it is reported that General Yasin Zia, former chief of general staff under the former government, is its commander. 963

A spokesperson for the AFF said that the Front was formed by former ANDSF commanders and officers and is led by a military council which consists of former generals who previously fought against the Taliban. ⁹⁶⁴ The group operates in many provinces without having a stronghold in any particular place, since their focus is to inflict casualties upon the Taliban in any way possible, the spokesperson added. ⁹⁶⁵

Afghanistan Islamic National & Liberation Movement

The Afghanistan Islamic National & Liberation Movement was formed in response to the Taliban's killings of former ANDSF forces. Abdul Mateen Sulaimankhail, a former Afghan special forces commander who founded the movement, told the Voice of America that the Taliban's amnesty program was a "lie." While the number of forces of this movement is undisclosed, Sulaimankhail claimed it is militarily and politically active in most of Afghanistan's provinces. This claim is questionable. 966

Other Miscellaneous Anti-Taliban groups

Several other anti-Taliban groups have emerged, including Freedom Corps, the Liberation Front of Afghanistan, Soldiers of Hazaristan, and the Freedom and Democracy Front. The leadership and capabilities of these groups are still unknown.⁹⁶⁷

Islamic State-Khorasan

There are credible claims that a few former ANDSF who were left behind may have defected and joined Islamic State–Khorasan. However, the Defense Intelligence Agency reports that no ANDSF personnel have joined extremist organizations within Afghanistan.⁹⁶⁸

CONCLUSION

The U.S. approach to reconstructing the ANDSF lacked the political will to dedicate the time and resources necessary to reconstruct an entire security sector in a war-torn and impoverished country. As a result, the United States created an ANDSF that could not operate independently and set unrealistic milestones for ANDSF capability development. The eventual collapse of the ANDSF was predictable.

The U.S. and Afghan governments share in the blame. Neither side appeared to have the political commitment to doing what it would take to address the challenges, including devoting the time and resources necessary to develop a professional ANDSF, a process that takes decades. The February 2020 decision to commit to a rapid U.S. military withdrawal sealed the ANDSF's fate.

Most significantly, the United States lacked the organizational, agency-level, and inter-agency doctrine, policies, and dedicated resources to initiate the wholesale development of another nation's army. U.S. trainers and advisors performed short tours of duty which limited continuity of effort, U.S. trainers and advisors were inexperienced and did not receive adequate training, and the U.S. military's metrics for evaluating the ANDSF's performance measured only whether individuals were paid or structures were built. Reflecting a continuing desire to get out of Afghanistan, the U.S. military worked to create the appearance of success by performing the tasks it was supposed to be training the Afghan military to do: supply, logistics, evacuation, intelligence, maintenance, and procurement activities.

On the Afghan side, corruption dominated: Government officials often focused on personal gain at the country's expense. Due to a lack of accountability and oversight by the United States, NATO, and the Afghan government itself, those officials operated in a culture of impunity. In the military, this corruption took the form of military leadership positions awarded based on political considerations rather than military experience. Leadership changes were frequent. All this was on top of the ANDSF's other challenges: low literacy rates, high attrition rates, unsustainable casualties, ethnic and tribal divisions, and personnel joining the force primarily for a U.S.-provided paycheck.

Low troop morale, something the U.S. military did not take into account, was one of the main contributors to the ANDSF's collapse. However, nothing affected morale more than the realization in February 2021 that U.S. military forces were leaving.

AGENCY COMMENTS

SIGAR issued an interim version of this report on May 12, 2022. DOD and State declined to review that interim draft, denied us access to their staff, and mostly declined to answer requests for information. This limited SIGAR's ability to perform this evaluation. In December 2022, SIGAR offered DOD, State, and USAID the opportunity to review and comment on this final report. State deferred to DOD for comments and has continued to raise questions about SIGAR's jurisdiction after the Afghan government's collapse. USAID had no comments. In comments to SIGAR, DOD noted that the report has "important insights" but also disputed certain conclusions. SIGAR responded to those concerns in writing. All agency comments, along with SIGAR's response to DOD's comments, can be found in Appendix II.

APPENDIX I - SCOPE AND METHODOLOGY

This report provides the results of our evaluation of the factors that contributed to the Afghan National Defense and Security Forces (ANDSF) collapse in August 2021. SIGAR issued an interim version of this report on May 12, 2022. This version includes additional information that we received from U.S. and former Afghan officials over the past eight months. For the purposes of this report, we focused on the collapse of the ANSDF rather than on the related dissolution of the Afghan government. SIGAR addressed the collapse of the government in a separate evaluation, *Why the Afghan Government Collapsed*, under report code SIGAR 23-05-IP, issued November 16, 2022.

On September 10, 2021, the Chair and Ranking Member of the House Committee on Oversight and Reform and the Chair and Ranking Member on its Subcommittee on National Security directed SIGAR to (1) examine the factors that contributed to the ANDSF's collapse, including the underlying factors over the past 20 years that contributed to an underdevelopment of ANDSF capabilities, and (2) account for all U.S.-provided equipment and U.S.-trained ANDSF personnel. On September 23, 2021, the House passed the National Defense Authorization Act for Fiscal Year (FY) 2022. In its accompanying report (H. Rept. 117-118), the House Armed Services Committee directed SIGAR to evaluate the ANDSF's performance from February 2020 to August 2021, and to answer other questions similar to those listed in the House Committee on Oversight and Reform's request.

The objectives of this evaluation were to (1) determine the factors that contributed to the ANDSF's collapse; (2) assess any underlying factors over the 20-year security sector assistance mission that contributed to the underdevelopment of important ANDSF capabilities and readiness; and (3) account for all U.S.-provided ANDSF equipment and U.S.-trained ANDSF personnel, where possible. In addressing these objectives, we focused primarily on events, U.S. policy decisions, and reconstruction efforts that took place from the beginning of fiscal year 2002 (October 1, 2001), until the withdrawal of U.S. personnel in August 2021. Where we determined they were relevant to the evaluation objectives, we also considered, to the extent possible, events following the collapse of the Afghan government as the Taliban retaliated against former ANDSF and as U.S.-funded equipment not left behind was repurposed or moved.

We used our professional judgement and accumulated institutional knowledge to identify SIGAR reports that synthesized data and information relevant to security sector assistance in Afghanistan. We based our assessment of whether individual reports were relevant on the extent to which they examined the aggregate effects of U.S. efforts, dating back to 2002, to develop Afghan security institutions. We considered reports published by SIGAR from October 30, 2008 (the date of our first quarterly report to Congress), to October 30, 2022 (the date of our most recent quarterly report before the completion of this evaluation). We determined that all 4 of SIGAR's High-Risk List reports, 10 of its lessons-learned reports, and 6 of its audit reports synthesized data and information relevant to security sector assistance. We excluded some SIGAR reports from our analysis because of their narrow scope, redundancy with other products in our evidence base, or because their subject was not directly relevant to security sector assistance. We also identified those SIGAR quarterly reports that documented the specific series of events leading up to and following the collapse of the ANDSF. With a few exceptions, we determined that quarterly reports published from October 30, 2017, through July 30, 2022, described those events. We included additional quarterly reports in our evidence base if they presented historical information about Afghanistan reconstruction that we determined was relevant to the evaluation objectives. Much of our documentary evidence consisted of previous SIGAR reports. However, these reports rely on data and information from numerous other entities and individuals, including reporting and responses to SIGAR requests for information from U.S. government agencies involved in reconstruction, nonprofit, nongovernmental, and international organizations, various publications that provide insight into the U.S. war in Afghanistan, other U.S. government research and oversight institutions such as the Government Accountability Office and the Congressional Research Service, Afghan government reporting, and previous SIGAR interviews with U.S. and Afghan officials. Information on the scope and methodology for our prior work

summarized in this evaluation can be found in the reports cited. Our analysis also included various other works published from 2004 through 2022 that we determined could provide insight into the dynamics of Afghan security forces and the U.S. war in Afghanistan. In selecting these works, we relied on the professional judgment of the report team, which consisted of analysts with considerable collective experience conducting research related to Afghanistan.

The reports and other publications we assembled helped us answer all three evaluation objectives. To answer the first objective, we used these documents to analyze and summarize those factors that precipitated the collapse of the ANDSF in the years immediately preceding the collapse. We then compared the results of our documentary evidence analysis against testimonial evidence gathered from interviews to determine the major factors contributing to the collapse of the ANDSF. To help answer the evaluation's second objective, we determined whether the assembled literature revealed underlying, systemic factors from 2002 to 2021 that made the ANDSF chronically vulnerable and more likely to collapse when subject to the kind of stressors examined in the first objective. Answering the third objective likewise depended on these reports and publications, and less so on interviews. An investigative trip to Davis-Monthan air force base in Arizona was also critical to answering the third objective.

In addition to reviewing the reports and other publications described above, we conducted over 40 interviews with former Afghan government officials, former ANDSF members, and current and former U.S. government officials, including former commanders of U.S. forces, commanders of the Combined Security Transition Command—Afghanistan, ambassadors, and advisors responsible for development of the Afghan army, air force special forces, and police. We determined that the information we collected from interviews was sufficiently reliable for reporting purposes. Related to the evaluation's first two objectives, we obtained the interviewees' assessments of the factors contributing to the ANDSF's collapse, including those factors that undermined the quality, independence, and sustainability of the force over the course of the two-decade reconstruction effort. We selected interviewees based on the expertise of various agency stakeholders, including SIGAR's senior subject matter expert and special advisor, SIGAR's special advisor for Afghanistan affairs, the evaluation team, the director and deputy director of SIGAR's Research and Analysis Directorate, and SIGAR senior management.

Our criteria for selecting interviewees varied depending on the nature of the information we were seeking. We selected some interviewees based on their proximity to events surrounding the collapse of the ANSDF—for example, former senior Afghan defense officials who oversaw a disintegrating security force, and lower-level troops who were among the collapsing forces. We selected others—for example, former high-level U.S. government officials—based on our assessment of their ability to provide unique insights into the U.S. approach to building and sustaining security institutions in Afghanistan, or into the dynamics within the Afghan forces themselves. Other interviewees—for example, experts on security sector assistance—we selected because we assessed that their expertise was relevant to the evaluation's objectives. In some cases, interviewees were also the authors of published works we included in the evaluation's evidence base. We interviewed these individuals to further understand their views and determine if they had any more recent observations on the situation in Afghanistan.

We implemented a process for interviewee selection that involved both nomination and supervisory review. Nominations submitted by evaluation team members and SIGAR's special advisor for Afghanistan affairs, as well as "self-nominations" emerging from our professional association and social media announcements, were first vetted by the supervisory research analyst in SIGAR's Lessons Learned Program. In some cases, SIGAR senior management used their professional judgement to recommend interviewees to the evaluation team. In practice, most interviewees were nominated by SIGAR's supervisory research analyst. To coordinate our interviews with other ongoing reports, including those responsive to additional congressional requests related to the Republic's collapse, we established a shared calendar that we populated with the dates of our interviews and the names of our interviewees. This calendar was accessible to agency stakeholders, including SIGAR's senior management team. We conducted our interviews in a format that allowed us to seek interviewee responses to predetermined questions while giving us the flexibility to ask follow-up questions.

We used the results of our interviews to answer the evaluation's first objective by comparing the results of our documentary analysis against the information we gathered from these interviews to expand our understanding of the catalysts that led to the ANDSF's collapse. For the evaluation's second objective, we used the results of our interviews to both supplement and illustrate the documentary evidence we examined to reveal underlying systemic factors that made the ANDSF so vulnerable to collapse in the first place. To clarify interviewees' views and seek further information, we also sent follow-up questions to some individuals and received written responses.

The research and analysis presented in this report has several limitations. First, the U.S. government no longer has a diplomatic or military presence in Afghanistan. To some degree, this limited our analysis of events occurring after the Republic's dissolution. For example, we were unable to conduct on the ground research in Afghanistan, as we have in the past. To address this limitation, we interviewed former Afghan government officials and other individuals who we determined had information pertinent to the evaluation's objectives. We also relied on SIGAR's quarterly reports, which synthesize data and information related to recent events, including open-source reporting and responses to requests for information from U.S. agencies. These quarterly reports also helped us corroborate information provided to us by interviewees.

Additionally, we relied exclusively on non-sensitive, unclassified information. Given that the costs of reconstruction have been borne by U.S. taxpayers, our goal was to produce a report that required no redactions and was fully publicly accessible. We assessed that the Afghan government's collapse was a significant historical event that warranted the most transparency possible. However, it is possible that some classified or otherwise not publicly available information could shed additional light on the reasons underlying the Republic's demise.

We gave State, USAID, and DOD an opportunity to provide information relevant to the causes of the Afghan government's collapse, and to make officials available for interviews. However, we received very few documents from the agencies, and determined that what we did receive was often not materially relevant to our objectives. To address these limitations, we interviewed former U.S. and Afghan officials, and consulted SIGAR's substantial body of work on reconstruction to understand the dynamics that culminated in the events of August 2021. We also provided DOD, State, and USAID a draft of the interim version of this report, which allowed them an opportunity to share their institutional perspectives with the readership of this evaluation. DOD and State declined to provide official comments on that interim draft, which was published on May 12, 2022.

Moreover, we sent 22 questions relating to the collapse of the ANDSF to President Ashraf Ghani. President Ghani declined to answer these questions, choosing instead to respond to allegations of theft that we assessed in a separate evaluation.

Two additional factors limited our work. First, the U.S. government does not recognize the de facto Taliban regime. Therefore, we did not interview Taliban officials or seek records from them. While unavoidable at this time, this is a significant gap that should be addressed in future research. Second, as a general matter, determining with precision the underlying causes of the ANDSF's collapse is a difficult undertaking, particularly with limited historical distance from the events. Our hope is that over time, many other institutions and historians will seek to address the questions we begin to answer here.

This evaluation should therefore be considered in context, as a report that is limited in its evidence base to information that is available now and subject to the additional limitations described above.

We conducted our work for this report in Arlington, Virginia, and via virtual telecommunication methods from October 2021 through February 2023, in accordance with the Quality Standards for Inspection and Evaluation, published by the Council of the Inspectors General on Integrity and Efficiency. Those standards require that we plan and perform the evaluation to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our objectives. We believe that the evidence obtained provides a

reasonable basis for our findings and conclusions based on our evaluation objectives. SIGAR performed this evaluation under the authority of Public Law No. 110-181, as amended, and the Inspector General Act of 1978, as amended.



OFFICE OF THE ASSISTANT SECRETARY OF DEFENSE

2700 DEFENSE PENTAGON WASHINGTON, D.C. 20301-2200

February 16, 2023

The Honorable John Sopko Special Inspector General for Afghanistan Reconstruction 1550 Crystal Drive, 9th Floor Arlington, VA 22202

Dear Mr. Sopko:

Thank you for the opportunity to comment on the final draft of the evaluation, "Collapse of the Afghan National Defense and Security Forces: An Assessment of the Factors That Led to Its Demise." I am responding for the Department of Defense.

The final draft report provides important insights to help us better understand the events that culminated in the collapse of the Afghan National Defense and Security Forces (ANDSF). However, we do not concur with the report's suggestion that the United States did not adequately communicate to the Afghan Government its plans regarding the withdrawal of U.S. forces or the planned support to the ANDSF following the withdrawal. To the contrary, U.S. officials continued to engage the Afghan leadership throughout 2020 and 2021 to reassure them that the ANDSF was a very capable force and that the United States would continue to provide security assistance to the ANDSF even after the withdrawal. Moreover, while initial attempts to build the ANDSF may have focused on developing a force that was modeled after the U.S. military, the Afghan force that was ultimately developed was a light infantry ground force and a very capable air force appropriate for fighting an insurgency, although many Afghan leaders over the years preferred a heavy force designed for perceived external threats.

SIGAR Comment 3

SIGAR

SIGAR

Comment 1

Comment 2

I also wish to highlight the efforts undertaken by DoD to cooperate with SIGAR during the development of this report. After SIGAR published the interim version of this report in May 2022, my staff met with its lead author. We provided written responses to each of the questions he provided to us to inform the final draft, and we offered to continue to meet regularly to further discuss the range of issues covered in the draft, but the author did not follow up.

Sincerely.

S. Rebecca Zimmerman

Deputy Assistant Secretary of Defense Afghanistan, Pakistan, and Central Asia

SIGAR Response to Comments from the Department of Defense

SIGAR Comment 1: DOD may be mistaking SIGAR's analysis of what Afghan officials heard with what U.S. officials were saying. Indeed, it appears what surprised Afghan officials was not the absence of communication, but rather what was being communicated. The report describes how many senior Afghan officials were unwilling to believe that the United States was going to fully withdraw despite repeated signals from the United States (p. 8). The Afghan government's interpretation of the U.S.-Taliban agreement likely exacerbated this skepticism. According to a former senior Afghan official, the Afghan government read the U.S.-Taliban agreement as the conditions-based peace deal it purported to be, not the calendar-based withdrawal deal that it had become (p. 9). The Taliban's agreement to participate in talks with the Afghan government as a condition of the U.S.-Taliban deal likely reinforced President Ghani's perception that the United States was not going to leave Afghanistan, at least not before an intra-Afghan peace deal was finalized (p. 8). Finally, according to a senior State official, U.S. government officials, including members of Congress with whom President Ghani communicated through unofficial channels, reinforced President Ghani's misperceptions (p. 9).

SIGAR Comment 2: SIGAR disagrees. Between 2006 and 2008, the United States initiated training of specialized units, transitioning the ANA from a light-infantry army to a combined armed service with army, air force, and special forces elements (p. 2). In addition, since 2002, the United States spent \$18.6 billion arming and equipping the ANDSF (p. 65) as part of U.S. strategy that included providing the ANDSF with heavy weapons and sophisticated equipment (pp. 42, 56, 65, 102). This included nearly 300 fixed-wing and rotary-wing aircraft, roughly 600,000 weapons (including hundreds of howitzers), and 80,000 vehicles (including 24,000 armored Humvees) (pp. 65–66).

SIGAR Comment 3: SIGAR strongly disagrees with DOD's characterization of their engagement on this report. In fact, DOD only provided limited responses to SIGAR's request for information (RFI) and missed every deadline for responding to SIGAR's questions or for providing feedback to vetting drafts of this report.

For example, on November 19, 2021, SIGAR submitted 21 questions to DOD, with a due date of December 21, 2021. DOD only began providing limited records eight months later. On April 20, 2022, SIGAR sent a draft of the interim report to DOD with a deadline for May 4, 2022, for comments. On May 5, 2022, an official from the Afghanistan office in the Office of the Undersecretary of Defense for Policy (OSD-P official) asked if any reports were out for review. SIGAR notified the OSD-P official that DOD had missed the deadline for commenting on the interim draft and that SIGAR had still not received any formal response from DOD to the RFI submitted in November 2021. On May 11, 2022, SIGAR met with DOD officials—including the Deputy Assistant Secretary of Defense for Afghanistan, Pakistan, and Central Asia—who provided some valuable feedback which was incorporated into the report. On May 13, 2022, SIGAR issued the interim version of this report. At that time, the OSD-P official emailed the SIGAR official leading this report team (SIGAR team lead) to say that OSD-P had disagreements about the content of the report but did not elaborate. After the interim report was released, on May 16, 2022, the OSD-P official provided comments "intended to point out some of the assertions in your draft interim report that are questionable" but noted that these were not formal DOD comments and that "we will look into what DOD leadership wishes to do about an official response."

During the time period of July and August 2022, the OSD-P official offered to meet with the SIGAR team lead informally for "further discussions on the interim report." On August 1, 2022, the SIGAR team lead asked the OSD-P official via email if DOD would be providing "formal input" to the interim draft or if it would ever provide "an official response" to SIGAR's RFI. In response, the OSD-P official asked which questions were still outstanding and said that "I thought the purpose of you spending time with us so we could find that info." On August 2, 2022, the SIGAR team lead sent again the November 2021 RFI. In that email, the SIGAR team lead noted that SIGAR was seeking an "official response from DOD to these requests." The SIGAR team lead also noted that his visits to the Pentagon at the invitation of the OSD-P official "have been reviews of documents and not any formal response" and again asked if "a formal response" would be provided. The SIGAR team lead

also asked if SIGAR would receive "a formal/official response from DOD during agency review" and noted that "informal feedback is helpful but we are inquiring about formal responses by DOD as an entity to the final report."

On August 12, 2022, the OSD-P official sent "some quick responses" to the November 2021 RFI. SIGAR found that those responses had little value. On August 15 and 16, 2022, nine months after DOD received SIGAR's request for information, DOD provided more responses, some had limited value, and some provided vague answers or deferred to other agencies.

In conclusion, DOD's assertion that the author "never followed up" on its offer to discuss the draft report is simply false. Moreover, DOD's highlighting of "the efforts undertaken by DoD to cooperate with SIGAR" should be viewed in the context of a history of extensive delays, missed deadlines, and incomplete answers to questions.



United States Department of State

Washington, D.C. 20520

January 13, 2023

Mr. John M. Sopko Special Inspector General Office of the Special Inspector General for Afghanistan Reconstruction (SIGAR) 2350 Crystal Drive Arlington, VA 22202

Dear Special Inspector General Sopko:

The Department of State appreciates the opportunity to work closely with SIGAR to ensure transparency and accountability to the American people regarding U.S. reconstruction efforts in Afghanistan.

The Department notes that SIGAR's report focuses largely on matters related to the ANDSF. The Department respectfully defers to the Department of Defense on these issues.

As a reminder, the Department has raised jurisdictional questions about certain aspects of SIGAR's work in the two letters attached here. Please include them alongside this response letter upon the report's publication.

Sincerely,

Kevin Covert Director

Office of Afghanistan Affairs

Bureau of South and Central Asian Affairs

Enclosure: As stated.





April 25, 2022

John G. Arlington General Counsel Office of the Special Inspector General for Afghanistan Reconstruction (SIGAR) 2530 Crystal Drive Arlington, VA 22202-3940

Dear Mr. Arlington:

Thank you for SIGAR's October 1, 2021, letter to Secretary Blinken, Administrator Power, and Secretary Austin requesting information related to five evaluations SIGAR is conducting at the request of the Chairwoman and Ranking Member of the U.S. House of Representatives Committee on Oversight and Reform, and the Chair and Ranking Member of its Subcommittee on National Security. The Department of State and USAID appreciate the opportunity to assist SIGAR with these evaluations and other lines of inquiry in furtherance of SIGAR's vital mandate to audit funds expended on reconstruction efforts in Afghanistan. SIGAR's audits are an important part of Afghanistan-related oversight, which now includes inquiries from agency inspectors general, internal agency after-action reviews, the Afghanistan War Commission established in this year's National Defense Authorization Act, and Congress itself. Our agencies have responded to many of SIGAR's requests for information (RFIs) and for interviews of employees pursuant to these evaluations and continue to provide reconstruction-related data for SIGAR's regular quarterly reports.

SIGAR's enabling statute authorizes it to audit, supervise, and investigate the "programs and operations funded with amounts appropriated or otherwise made available for the reconstruction of Afghanistan." A particular investigation falls within SIGAR's jurisdiction if it concerns "the treatment, handling, and expenditure of amounts appropriated or otherwise made available for the reconstruction of Afghanistan, and of the programs, operations, and contracts carried out utilizing such funds," § 1229(f)(1). This grant of jurisdiction includes all funds expended through the Afghanistan Security Forces Fund or the Afghanistan Commanders' Emergency Response Program without limitation to expenditures only for reconstruction purposes, § 1229(m)(1)(A), as well as those funds "for the reconstruction of Afghanistan" expended through other provisions of law, § 1229(m)(1)(B). The grant of jurisdiction is not limited to financial audits of the expenditure of the designated funds, but rather authorizes SIGAR to conduct oversight of the programs and activities that utilize such funds. We note that, as part of the 2022 budget process, SIGAR expressly sought an expansion of its statutory mandate from "reconstruction" to "reconstruction, humanitarian, and other development assistance for" Afghanistan. That requested expansion has not been enacted into law and, as such, activities involving humanitarian and development assistance remain outside SIGAR's current mandate.

We are writing to ask for clarification regarding several of SIGAR's evaluations that appear to contain within their scope lines of inquiry that would exceed SIGAR's jurisdiction: Evaluation 11, which seeks information related to "the collapse of the Afghan government in August 2021"; Evaluation 15, which

concerns "the potential risk to the Afghan people and civil society since the Taliban regained control of the government in Afghanistan"; Audit 152A, which examines "State's and USAID's adherence to guidance issued by OFAC regarding contracting in Afghanistan since September 24, 2021"; and Audit 153A, which pertains to "USAID's support for emergency food assistance in Afghanistan since FY 2020." In the requests for information stemming from these reviews, SIGAR has not limited the scope to information related to reconstruction expenditures. Pursuant to these evaluations, SIGAR has, among other things, indicated that SIGAR plans to travel internationally to interview Afghans about their evacuation from Afghanistan and experience in resettlement abroad and sought "copies of any analytical products discussing the non-security factors that contributed to the collapse of the Afghan government, including but not limited to any chronic weaknesses with respect to the governing authority of Afghanistan since 2002" (with a particular interest in "products generated during the run-up to President Biden's announcement of the full U.S. troop withdrawal in April 2021 and since that time."). Separately, SIGAR has sought information regarding \$3.5 billion in Afghan Central Bank assets held in the Federal Reserve Bank of New York that will be used for the benefit of the Afghan people, and other topics that may implicate information that falls outside the scope of SIGAR's mandate to audit.

To be clear, the State Department and USAID remain committed to assisting SIGAR with its important auditing role. Nevertheless, given the apparent attenuation between some of the requests for information and SIGAR's statutory jurisdiction, we would appreciate additional information regarding the nexus of each RFI sent pursuant to Evaluations 11 and 15, and Audits 152A and 153A, to the funds expended on reconstruction that fall within SIGAR's statutory authority to investigate. Going forward, it would be helpful if SIGAR would provide the jurisdictional basis for each forthcoming RFI. Further information about SIGAR's jurisdiction over these matters will help us ensure that the proper oversight authority is investigating the many aspects of the U.S. Government's role in Afghanistan over the past 20 years. Many of the requests for information from SIGAR address topics that are currently the subject of oversight by other investigative bodies with whom our agencies are already cooperating, including congressional committees and our own Inspectors General, or fall within the purview of the newly established Afghanistan War Commission. De-duplicating these efforts and ensuring that they are handled by duly mandated oversight bodies will guarantee that taxpayer dollars are spent efficiently and that each body's investigative expertise is put to its best and highest use.

Sincerely,

Richard C. Visek Acting Legal Adviser

Department of State

Margaret L. Taylor General Counsel

Margaretx

USAID





July 8, 2022

John F. Sopko, Special Inspector General for Afghanistan Reconstruction (SIGAR) 2530 Crystal Drive Arlington, VA 22202-3940 John G. Arlington General Counsel, SIGAR

Dear Messrs. Sopko and Arlington:

We acknowledge our Agencies' receipt of SIGAR's June 22, 2022, letter to Secretary Blinken and Administrator Power, as well as of SIGAR's May 6, 2022, letter in response to our April 25, 2022, letter. We appreciate SIGAR's continued engagement on issues related to SIGAR's jurisdiction and, on behalf of our Agencies, wish to provide you with the following additional information.

In our April 25, 2022, letter, we made clear that the Department of State and USAID have long been—and remain—committed to helping SIGAR fulfill its important statutory mandate. Consistent with President Biden's deep commitment to transparency for the American people, the Department and USAID believe in the importance of inspectors general to protect against fraud, waste, and abuse.

In that spirit, we asked SIGAR to clarify for us its authority to investigate certain matters that do not appear to relate to the reconstruction of Afghanistan. We also requested that SIGAR provide a written basis for SIGAR's jurisdiction in connection with any future requests for information. Our purpose in seeking these clarifications was to engage on a way forward that will allow SIGAR to continue its work that falls within its statutory mandate, while accounting for the significantly changed circumstances in Afghanistan. We noted that this additional information would be particularly useful as we work to ensure that we are responding appropriately to the entities reviewing the U.S. government's role in Afghanistan over the past 20 years, which include our own Inspectors General, who have jurisdiction over all of our respective programs and operations, the Government Accountability Office, Congress itself, and, notably, the Afghanistan War Commission—the body Congress established through legislation that the President signed into law in order to conduct a comprehensive review of the war effort.

We recognize, as SIGAR's May 6, 2022, letter states, that SIGAR has broad authority under its enabling legislation to conduct oversight of "programs and operations funded with amounts

appropriated or otherwise made available for the reconstruction of Afghanistan." We also acknowledge that SIGAR's jurisdiction extends to oversight of all funds made available to the Afghanistan Security Forces Fund or programs similar to the Commanders' Emergency Response Program established under subsection (a)(2) of section 1202 of the National Defense Authorization for Fiscal Year 2006, as well as those funds made available "for the reconstruction of Afghanistan" expended under (i) the Economic Support Fund; (ii) the International Narcotics Control and Law Enforcement account; or (iii) any other provision of law. Similarly, we do not dispute SIGAR's assertion that "any funds used for a reconstruction purpose are within SIGAR's jurisdiction, regardless of the fund or account from which those funds derive."

The State Department and USAID Continue to Engage with SIGAR on Reconstruction-Related Activities

Since receiving requests for information sent pursuant to Evaluations 11-16, the State Department and USAID have responded to SIGAR's evaluations that relate to the reconstruction of Afghanistan. The State Department and USAID have responded to Evaluation 13, pursuant to which SIGAR sought to "review the current status of U.S. funding appropriated or obligated for reconstruction programs in Afghanistan as of October 1, 2021." We have likewise responded to Evaluation 14, pursuant to which SIGAR sought to "evaluate the extent to which the Taliban have access to U.S. on-budget assistance or U.S.-funded equipment and defense articles previously provided to the government of Afghanistan and the ANDSF, as well as any mechanisms the U.S. government is using to recoup, recapture, or secure this funding and equipment." In response to these evaluations, the State Department and USAID provided written responses to dozens of questions and thousands of pages of responsive documents, analyses, and Excel spreadsheets describing dozens of programs that were part of the U.S. government's reconstruction effort in Afghanistan.

We understand that neither the State Department nor USAID received official requests for information pursuant to Evaluation 12 because that evaluation addressed Department of Defense programs related to the collapse of the ANDSF.

In addition to the above engagements, the State Department and USAID have consistently provided SIGAR data related to the reconstruction of Afghanistan for its regular quarterly reports, as well as reviewed and provided recommended edits to the draft versions of these reports (the unclassified reports and their accompanying classified supplements). Both USAID and the State Department have also provided edits and commentary on reports SIGAR publishes as part of its evaluations. Moreover, SIGAR continues to have access to State Department cables classified up to the SECRET level.

The State Department and USAID raised questions about two of the evaluations SIGAR submitted: Evaluation 11, which sought information related to "the collapse of the Afghan government in August 2021"; and Evaluation 15, which addressed "the potential risk to the Afghan people and civil society since the Taliban regained control of the government in

¹ Section 1229(a)(1) of the National Defense Authorization Act for Fiscal Year 2008 (5 U.S.C. App 8G note) (NDAA for FY 2008),

² Id., Sections 1229(m)(1)(A) and 1229(m)(1)(B).

Afghanistan." In our April 25, 2022, letter, we asked that you explain how these evaluations related to SIGAR's jurisdiction to audit reconstruction activities. We also inquired about the nexus between the reconstruction of Afghanistan and two audits you opened-Audit 152A, which examines, inter alia, "State's and USAID's adherence to guidance issued by OFAC regarding contracting in Afghanistan since September 24, 2021"; and Audit 153A, which pertains to "USAID's support for emergency food assistance in Afghanistan since FY 2020." We also separately raised a question about Evaluation 16, which sought information related to "U.S. funding appropriated or obligated for reconstruction programs in Afghanistan, as of March 1, 2022" (later modified to March 31, 2022), as the time period in question became increasingly attenuated from the period during which reconstruction efforts had been undertaken in Afghanistan. Notwithstanding these questions, the State Department and USAID responded to reconstruction-related inquiries within Evaluations 11, 15, and, in USAID's case, 16 by replying to requests for information, providing narrative responses and documents, coordinating an interview for SIGAR, and conducting a mission-wide interview. The State Department and USAID also responded to Audit 152A by providing narrative responses, spreadsheets of contracts, and points of contact.

We sought clarifications about these inquiries, several of which are currently the subject of oversight from our own Inspectors General, because of their seemingly attenuated relationship to funds made available for the reconstruction of Afghanistan. Our Inspectors General are currently conducting or about to begin several reviews related to Afghanistan outside of reconstruction, including reviews of sanctions policies and procedures, humanitarian assistance programming, the Afghan Special Immigrant Visa program, and emergency action planning guiding the evacuation and suspension of operations at U.S. Embassy Kabul. Our Inspectors General have also recently closed or are currently monitoring compliance regarding dozens of other audits and reviews related to Afghanistan that concern activities other than reconstruction.

Reconstruction in Afghanistan Has Ended

Since the Taliban takeover in August 2021, the United States has stopped providing assistance for the purpose of the reconstruction of Afghanistan. Before August 2021, the United States undertook a broad range of activities as part of a partnership with the government of Afghanistan, including activities for the reconstruction of Afghanistan. That broad effort has since ceased. Since August 2021, the United States has dramatically changed the nature and scope of its activities in Afghanistan to focus instead on humanitarian aid and targeted assistance designed to help meet basic human needs and avoid a complete and imminent economic collapse. As SIGAR noted in its August 2021 "lessons learned" retrospective on 20 years of reconstruction in Afghanistan, reconstruction is different in kind from stand-alone humanitarian aid:

Reconstruction programs are not like humanitarian aid; they are not meant to provide temporary relief. Instead, they serve as a foundation for building the necessary institutions of government, civil society, and commerce to sustain the country indefinitely.³

The assistance the U.S. government has provided to Afghanistan since August 2021 has been focused on alleviating the immediate humanitarian situation in the country, supporting early recovery and basic human needs, and averting a further economic crisis, not on the broad-based reconstruction projects of the previous 20 years. While certain assistance may once have fallen under SIGAR's jurisdiction insofar as it was part of the United States' broader reconstruction effort, our assistance after August 2021 is no longer being provided for the reconstruction of Afghanistan.

You have repeatedly cited section 1229(i)(2) of the NDAA for FY 2008 as giving SIGAR jurisdiction over humanitarian and development programs. Section 1229(i)(2), however, does not expand SIGAR's jurisdiction but rather is merely a reporting provision that requires that SIGAR's quarterly reports address specific activities within its existing jurisdiction. We further note SIGAR's suggestion in its previous correspondence that a request from a congressional committee and language in a committee report imbue it with additional, freestanding jurisdiction over the matters about which we have asked you for clarification. This is incorrect. Notwithstanding your description of SIGAR's recent inquiries as "Congressionally-mandated," neither a congressional request nor a committee report can augment SIGAR's statutory jurisdiction. Only an act of Congress can do that. In addition, Congress itself routinely obtains information on Afghanistan-related matters outside SIGAR's jurisdiction by directly engaging State and USAID. Since reconstruction in Afghanistan ended, we have provided Members and committees with over 150 briefings on Afghanistan-related matters, participated in hearings addressing these topics, and responded to numerous requests for information from Members and staff in writing.

Moving forward, State and USAID will continue to provide SIGAR information about reconstruction assistance for Afghanistan, taking into account that the United States is no longer engaged in reconstruction in Afghanistan. We will also continue to cooperate with the oversight of congressional committees, our own Inspectors General on our current humanitarian and other programming in Afghanistan, and the Afghanistan War Commission when it begins its review.

Our SIGAR liaisons remain our points of contact for our ongoing cooperation with SIGAR. We look forward to assisting you with your work.

Sincerely,

Richard C. Visek Acting Legal Adviser Department of State Mangaret C. DE Margaret L. Taylor General Counsel USAID

³ Special Inspector General for Afghanistan Reconstruction, "What We Need to Learn: Lessons from Twenty Years of Afghanistan Reconstruction," August 2021, available online at htt.s://www.si.ar.mil/lessonslearned/lessonslearned/essonslearn



MEMORANDUM

TO: The Honorable John F. Sopko, The Special Inspector General for

Afghanistan Reconstruction (SIGAR)

FROM: Peter Duffy, USAID/Afghanistan Mission Director Peter Duff

DATE: April 29, 2022

SUBJECT: Management Comments to Respond to the Draft Performance

Evaluation Report Produced by the SIGAR titled,"Collapse of the Afghan National Defense and Security Forces: An Assessment of the Factors That Led to Its Demise". (SIGAR 22-: XX Evaluation

Report/SIGAR E-012).

The U.S. Agency for International Development (USAID) thanks SIGAR for the opportunity to provide comments/feedback on the subject draft report, which does not contain any recommendations for the Agency. USAID has no comments on the draft report.

cc: Rahel Aboye, A/Controller

cc: Asia Bureau Budget

cc: APC Audit

APPENDIX III - IN THEIR OWN WORDS

While conducting research on the collapse of the ANDSF, SIGAR interviewed 40 people, many of whom were former Afghan officials who provided first-person accounts and perspectives about the ANDSF's final two years. Similarly, SIGAR interviews conducted for other recent reports offer remarkable on-the-ground perspectives about the ANSDF's collapse. SIGAR was unable to include all these accounts and perspectives in the body of this report. However, given the historical significance of these events, we are including some of the most illustrative quotes here. As in the rest of this report, quotes in this appendix were chosen based on the interviewees' access to and participation in key events surrounding the collapse of the ANDSF by virtue of the job they held at the time.

Most of these quotes are verbatim or in the "first person," while others are in the third person and paraphrased, which is common for evaluations. Likewise, some of the interviewees requested and were given anonymity for security and other valid reasons. The quotes are loosely arranged by key events over the final two years.

The U.S.-Taliban Agreement and Withdrawal

<u>General Hibatullah Alizai – former Afghan Army general</u>

"It changed the dynamic in a single night. It changed dramatically on the morning of the 29th of February. There had been support on missions, then there was none. If the Taliban come close to a checkpoint, and you only have the Afghan Air Force—which was just two A-29s for operations across Afghanistan, just two A29s is not helpful. We were told the U.S. would never support offensive operations, only defensive. And the defensive operations had a lot of rules and stipulations. When I was in the north, there were like 14 attacks every night, but over 8 to 10 months there were no more than 10 U.S. airstrikes the whole time I was there. The support we had was cut, and after May it went to zero percent support."

"They [U.S. partners] said it was not right, but they have to follow orders. They would see the Taliban attacking our checkpoints. They would have videos of the Taliban doing it. But they would say we are not able to engage, because we have limitations. There was also so much concern about civilians, which gave the Taliban an advantage. The Taliban would use civilian houses. A single civilian casualty was tough for General Donahue. But, with the level of fighting we were dealing with, it is impossible to totally avoid civilian losses."

General Sami Sadat - former Afghan Army Corps commander

"Overnight, once the agreement was signed, the next day, 98 percent of U.S. air strikes had ceased."

"The Doha agreement's psychological implication was so great that the average Afghan soldier felt this idea of abandonment. This meant their mind was now in survival mode and [susceptible] to accepting other offers and deals."

"The Taliban started moving around connecting their small pockets of fighting groups across the country, uniting them and making the fighting units bigger and bigger. The U.S. would watch but do nothing because of the agreement."

"After [the Doha agreement], U.S. soldiers were confused [about] what to engage and what to not. On an hourly basis, the U.S. military had to coordinate with the Doha office of Ambassador Khalilzad and others from the State Department to get clarification on what they could do."

Abdul Qayom Rahimi - former governor of Herat and Logar

"The Doha agreement gave a morale boost to the Taliban and lowered the government morale so that nobody was fighting. My last fight in Pul-a Alam against the Taliban was from 4 a.m. till the next day at 4 a.m. and they took me alive. I fought them room to room in my office and I fought until my last bullet. The army, police, and

intelligence surrendered. In the process, around 100 Taliban were killed. Taliban were very pissed off that everyone surrendered, and I kept fighting. They didn't fight [with] me, the military, the units, no one fought. That was the reason, the morale was very low, and the Taliban's was very high. The Taliban called me asking why I wouldn't surrender. I said I would fight until my last bullet. Nobody fought, unfortunately, because the morale was very low."

Atta Noor - former governor of Balkh Province

"I really don't know about the nitty gritty of the Doha agreement because a lot of its contents were confidential. But what I can tell you is that the Doha agreement gave legitimacy to the Taliban. It legitimized the Taliban as a government and gave them the ability to travel around the world. The U.S. tried to smooth the tone of the cruelty they had as a group, to bring the tone down and legitimize them. Again, I'm not really aware of the contents, however I was told that part of agreement was that the Taliban had to commit that they wouldn't enter Kabul or any other provinces through fighting, they had to form inclusive government, and they had to cut ties with [al-Qaeda] and other terrorists. I believe the agreement made a big mistake that undermined the intentions of the United States."

General Besmullah Taban - former director of the Criminal Investigative Division of the Afghan National Police

"Your rank-and-file police had no idea about the Doha agreement. All they saw was what was in the media, which said the U.S. is negotiating and making a deal with the Taliban. This was confusing for defense forces who thought: But we are fighting the Taliban?"

Former ANDSF spokesman

"Afghan political leadership did not explain the content, details, and consequences in a transparent way to the Afghan forces. Doing so would have gone against their personal and political interests. When I would explain the content of the U.S.-Taliban deal to ANDSF forces, I would say it was a challenge but also an opportunity for us; you cannot put a price tag on it. After 40 years of conflict and war in Afghanistan, we have a chance for peace. But that is not how politicians were explaining the deal. They focused more on the fighting side and the challenge. Opposing the deal and highlighting the challenges of the deal benefited them politically.

Mohammad Nateqi - former member of the Afghan government negotiating team

"The Taliban honestly told us that if President Ghani resigned from his position, we are ready to agree with you about all of the issues."

Khalid Payenda – former acting minister of finance

"I don't call the peace [Doha] agreement a peace agreement because the word peace is never mentioned anywhere in it, and it did not bring peace to Afghanistan. It was basically an agreement between the U.S. and Taliban that Afghanistan's territory will not be used for terrorist activities against the U.S. That's, in one sentence, the summary of it. What sort of values? What sort of systems? I think [U.S. lead negotiator Zalmay Khalilzad] on record has—several times I have heard him say this—that this is up to Afghans to set up, basically meaning we don't care what sort of values are preserved or not. In my view, the Republic was given this false impression of 'we are with you,' while actually it wasn't."

Former senior Afghan official

"The right way would have been for the US government to negotiate directly with our government and say, hey I'm leaving, peace or not, this is how long I'll stay, and these are some of the assets I will leave, this is the kind of support I will give you—political support, economic support, intelligence. Or I'm not giving you anything, figure it out, I'm leaving in six months. But this was not the case. Khalilzad was talking to [the Taliban] without telling us what's going on, he was empowering them, he was promising them presidency. He lobbied for release of their prisoners, for cutting off all sanctions against Taliban, bombing of Taliban, targeting of Taliban, he provided them international travels, while we were consigned in a cage and told that okay, you know what hold

on we're leaving and don't fight the Taliban, don't attack anyone else. Oh, by the way, the President, you should resign because [senior Taliban official Mullah] Baradar is coming to take over. What were they thinking?"

"In some instances, though some commanders I've worked with, they would say we want only Afghan assets, because the Afghan pilots listen to us and they conduct fires based on our request, whereby the American gunship or the American assets would have to ask their higher headquarters. And this increased dramatically after the Doha agreement, because the American aircraft would come and not, you know, fire, so the commanders would get extremely frustrated and ask us, sir, do we have Afghan assets instead of U.S. assets..."

Former Afghan Army corps commander

"The Doha deal was ineffective. I was in Helmand at the time it was being signed. It emboldened the enemy. The Taliban had diminished, and they could pose no major threat to ANDSF. After Doha agreement, they regrouped, retrained, and reorganized in Pakistan and returned to Afghanistan. Doha negotiations left out Afghanistan from the process and created a mentality among ANA that the US has already legitimized the Taliban."

Senior State Department official

"Trump's decision was at a much higher level rather than looking at the nitty gritty of what was happening on the battlefield. He thought Afghanistan was not worth the level of investment or resources that it took."

"The President did not make that decision based on whether the Taliban complied or did not comply with their commitments. He just wanted to withdraw... My job was to make sure the Talibs did not attack the forces as we withdrew beyond May 1st."

"My assessment is that for a long time, they [the Afghan government] did not take seriously that we were serious about withdrawal, and total withdrawal. They would tell me that the president might want to, but the system in its entirety would not allow that because Afghanistan is the most important piece of real estate in the world...How could you leave a territory as important geopolitically?"

"For a while they believed that we wouldn't be able to withdraw based on the agreements that we have and their interpretation of the agreement that without their agreement, we could not withdraw. That was some of the toughest conversations that I had with the President of Afghanistan, that he was not in our chain of command and if the President of the United States said we would withdraw, we would withdraw... we would not seek his permission to withdraw."

"Ghani got an impression, perhaps, incorrectly, that the U.S. was not altogether on the same page on full withdrawal. And that gave him, perhaps, the expectation that this [withdrawal] was just to shape his behavior, rather than real policy of the United States. I tried to plead with him, saying that I know he's very well-connected but, in our system, the president ultimately decides, and he should take this seriously not to miscalculate."

Former senior Afghan official

The Bagram departure was "unbelievable - it was a clear signal to all [Afghan] forces that they are alone, and no logistics support, salaries, or medicine will come from the international community. After they left our soldiers understood they were totally abandoned."

Former senior Afghan national security official

"It began leading to these conspiracies that were being propagated by the Taliban or as part of their propaganda that they have some kind of a secret deal with the Americans in Doha under which certain districts or provinces would be surrendered to them. And that that was going to happen anyway, so why would they want to die...and they used that tactic very well throughout the country, they used it with local commanders, leaders in their areas, parliamentarians."

Fatima Gailani - former member of Afghan government negotiating team

"For me it's clear what the Taliban wanted, what their aim was. This is their maximum position, and they would never come down from this. I said to [Afghan government lead negotiator Masoom Stanikzai], "could you tell me, what do we want? What is there for us which is absolutely impossible to undermine and give in on?" They didn't have an answer for me. As a negotiator I want to know what is my limit? Where can I maneuver? And what do we want? What do we want out of this conversation? No one answered. No one."

"We wasted three months because some were a 100 percent sure that Mr. Biden would say that, oh, what Mr. Trump did was disaster, goodbye, no talks, no agreement. Nothing. Let's start from the beginning."

General Fida Pirzada - former Afghan provincial chief of police

"And then when President Biden announced that he would withdraw all troops, I was watching the announcement. And the Taliban are also watching. And after eight or nine minutes, the Taliban intensified their attacks immediately, in all different places. So, I found out immediately because we had a one-stop communications network, I checked WhatsApp and everyone is calling for Bagram to provide air support. I know that all these different places are getting hit hard. At that time, they were trying to impact the morale of the ANDSF, and it had a big effect.... After Biden announced, the [National Security Council] advisor realized they had no air support from Bagram, so what they planned was to bring all the personnel to the center, because there was no ground support to different districts. This was another problem, fighting must take place in outlying areas, not the center. Taliban benefitted from this plan. Our people lost morale and the Taliban seized an enormous amount of ammunition from the districts."

Former senior ANSDF official

"The signing of the agreement was the time when everything was messed up. Most of the Afghans said the U.S. is no longer a trustworthy friend to us because it was playing a dual game, they were having their own linkages with Taliban."

Former ANDSF general

"It was not the right decision for the Americans to leave the way they did. When the U.S. had a larger footprint with 100,000 soldiers, this was the right time to try and get a peace deal with the Taliban. This was an opportunity to capitalize on a large force and control the situation."

Withdrawing U.S. Contractors

Former Afghan Air Force pilot

"In the first days of August, the contractors left, that was the main problem. They must maintain all the aircraft. And the last months, in Doha, the aircraft was maintained and then went back to Afghanistan. That was the problem."

General Sami Sadat - former Afghan Army corps commander

When the contractors left, "every aircraft that had battle damage or needed maintenance was grounded. In a matter of months, 60 percent of Blackhawks were grounded, with no alternative plan by the Afghan government or U.S. government to bring them back to life...That's how these pocket bases started being overrun by the Taliban."

Abdul Qayom Rahimi - former governor of Herat and Logar

"Overall, the military always said we were short of ammunition, air support, and spare parts for the cars and tanks. When the contractors pulled out it was very difficult to keep going. The biggest impact was on the air force. We didn't have guided missiles or 250-pound bombs. Our ammunition was limited. In terms of ground

vehicle maintenance, for the entire seven months in Logar, vehicle maintenance was ad hoc and consisted of Afghan teams, the maintenance situation was always scrabbling during this period, and it was unclear when specifically, the ground vehicle contractors pulled out."

<u>General Hibatullah Alizai – former Afghan Army general</u>

"Before June, we were in a better position. All the Blackhawks had maintenance contractors who could repair them in 24 hours. After June, Blackhawks had to be fixed in Dubai, which took weeks to months. So, during every MedEvac, a Blackhawk would be shot, and one round was enough to bring down the bird for maintenance. In June-August [2021], we lost control of Highway 1 and couldn't supply by ground. If we did, it was a huge operation. We would lose a lot of guys, vehicles, supplies. My [special operations forces] were running out of supplies."

The ANDSF Disintegrates

Abdul Oayom Rahimi - former governor of Logar

"Logar did not collapse at once, it took seven months. When I was appointed to Logar as a governor, every night for seven months I had to fight the Taliban. It was every night. They were coming to our posts and bases and fighting for 30 minutes. They would kill or injure a few people, then leave. Every night they did this. People in these posts became tired. There were snipers who shot at them from all sides."

"When there was a huge American base in Logar, when they left Logar, those bases remained with Afghan army. The strategy was, we go to geography where we can defend. Unfortunately, that did not happen, and we were scattered. Between me and outpost, it was 7 to 8 kilometers and that was filled with Taliban. Either we use helicopters, not possible, or go by road. Anytime we had to resupply, we had to fight. Those people did not have energy and always feared that they'd be killed. The road to Kabul was with us, but the Taliban would ambush. Before it collapsed, the Taliban started blocking the road. Three days before the collapse, I was in Kabul, I moved from Kabul because situation was not good in Logar. From the point I entered Logar, I was ambushed from both sides and had to fight to the office. We had only Pul-a Alam city. It was behind a mountain, and we started working on bases around the mountain, but the Taliban fought us every night to prevent us from making bases. They sent people asking me to surrender, either I die or kill you I told them. This was a problem because they knew that others would not fight. There intelligence was so good that when I called for fire support, the Taliban had enough influence to prevent fire support. I knew they had at least five people in my office, our intelligence did not identify these people, the Taliban had people in intelligence as well. No one told me not to fight or surrender, I said no. The army did not fight, but to me, it looked like someone told them not to fight. Nobody came to help me. I had unit 333, police commandos, one kandak of army commandos, and a police HQ near my office. They told me that Ghazni was taken and that all the Taliban had left Ghazni for Logar. These people told me on paper that they were prepared, had a strategy and ammo, but it took the Taliban two hours to take the [National Directorate of Security] and police. It took them one day to take my office. We had 40 people to fight them at my office with three Humvees and a few rocket launchers. We were not well equipped. I know I had to stand until the last moment. This was the situation in Logar. When they arrested me there were only 12 people alive from the original 40. When I came out to be taken to see the governor, and was arrested I saw thousands of Talibs...When I came out of my office, I saw dead bodies around my office. At a glance it was more than 100 people. There was a commando who put me in a car then moved me around the city showing me to soldiers and saying they would kill me. Thinking so no problem, I kill your people and now you kill me. Everyone was spitting on me saying bad things and trying to beat or shoot me. They wanted to humiliate me."

"I didn't see many American weapons. It was the mostly Russian weapons, however the main unit fighting aggressively in my office was equipped with American weapons. They finally took me to a Taliban governor in an area outside the city. They asked me why I fought. There is an Afghan saying, 'I buy the war with money,'

and I say Taliban should not think that we cannot fight. Governor says you are buying war with money, and now money is finished and lost the war. They were talking about killing me and then someone called from Doha saying not to kill him and the Taliban governor was very upset. Says the lower ranking people will be upset if we don't kill him, but leadership says don't kill so they are releasing to Kabul."

Former Afghan military intelligence officer

"Three days before the collapse I was with the corps commander en route to Kunduz, which was my duty station. On the way to Kunduz, the pilot received instructions that the aircraft must go to Baghlan to collect money from some banks. We picked up a lot of cash. Then we flew to Kunduz. Because the security was so bad, we couldn't land at first. Finally, after 30 minutes of circling above the airport we landed. After that I went to my battalion, and I noticed that a lot of our comrades were ready to fight against the Taliban. After a day the Taliban surrounded the corps. They were so close that they were shouting at us to disarm. They said the government had already surrendered, and if we wanted to live, don't fight us. Some people took off their uniforms and put on civilian clothes."

"One day before the collapse, we were surrounded. Our battalion set up a convoy of nearly 50 Humvees to escape to Takhar. We got ambushed and at that point the government had collapsed. The civilians in Andarab district in Baghlan disarmed our convoy. We had no choice. Some of the civilians were armed but they basically forced us. I don't think there was any connection between the civilians and the Taliban. They wanted our weapons so they could use them in the future against the Taliban. We then used civilian cars to flee to our homes in Kabul and other provinces. Equipment that was lost: 50 to 55 Humvees, RPGs, M4 rifles, pistols, M249s, M240s, night vision devices, and laser guided equipment. I can give you the names of comrades who were interrogated by the Taliban. Some committed suicide because they had no choice."

Atta Noor - former governor of Balkh Province

"A day before Mazar collapsed we were provided with 300 M-16 rifles. We noticed later that they didn't have any bullets or magazines. I contacted a commander of the military corps to ask what was happening. He said he would send private cars to bring bullets and magazines, but he didn't do that. There were depots for ammunition that were being given to Taliban terrorists but not to us. On August 14th the government asked all pilots and people running the air force to come to Kabul. This was again intentionally done so Mazar would fall to the Taliban. That was the intention of the government. I myself went to the front lines in Mazar. In one clip you can see on Facebook I'm standing by the gate of Mazar leading to Balkh district giving assurances to my people that everyone will be okay and to stand against terrorists. At that point the Taliban fired some bullets and two of my bodyguards were killed five meters away from me. You can see the depth of my tragedy and my good intentions to stand there. I was swapping my positions to check on the front lines when I heard that the security commander of the 209th Corps and all his forces surrendered to the Taliban. It seemed as if everything was pre-planned. The government didn't really have any intention of standing against them."

"Ghani, Saleh, Mohib, and Fazly bluffed about having tanks, artillery, ammunitions, and people. But the soldiers didn't really exist. Most of the fighting in last days leading to collapse was done by uprising groups. We asked both Ghani and U.S. to equip these forces because that was the only alternative to stand against Taliban. Both Ghani and our allies told us they could not provide assistance or weapons to the uprising forces. What really led to the collapse was security and uprising forces had no logistics to support them."

"The Afghan government in many scenarios tried to kill me through militias or the Taliban. In Kaldar district in Balkh I went to stand against the Taliban, but there was a plot hatched within the Afghan government and I lost some of my commanders and some ammunition to Taliban. However, in the end the Taliban did not succeed."

<u>General Sami Sadat – former Afghan Army corps commander</u>

"All operations became defensive, and we were not allowed to conduct offensive operations. We would get intelligence about Taliban massing, Taliban preparing IED factories, but unfortunately, at times, we were not

allowed to do anything about it. In the meantime, the Taliban continued to attack district centers, they also waged assassination campaigns in large cities like Kandahar, Kabul, Jalalabad, Herat...which was not in the agreement. So, there was a gray area the Taliban used very effectively, especially the Hagganis."

Former senior Afghan national security official

"Those districts which were part of the resistance in the past and we thought would be the bastion of resistance this time were the first ones to fall. And that demoralized more people, even in Kabul. If Kabul was to fall, where do you go? So, people assumed that this mountainous territory around Panjshir and Baghlan, Badakhshan and Takhar... these would be the areas that we could go to and continue resistance if there was nowhere else left. But then these were the first places to fall to the Taliban and they took it so easily without any resistance. The people on the ground didn't fight. It made everyone more and more nervous."

Hekmat Karzai - former deputy minister of foreign affairs

"In the last four years 45,000 security forces have been martyred. Imagine that. Imagine these numbers. I mean, these are not for God's sakes simple numbers, these are huge numbers. How can you relate to that? How can people really rationalize that? Because these are families, these are somebody's husband, somebody's sons, somebody's father. We were dealing with all of that."

"Ghani was more interested in the tactical daily engagements on small minor issues rather than the big strategic issues that the country was facing. I mean for God's sake, we had provinces falling and he would still bloody hold National Procurement Council meetings for four hours. He would hold urban planning meetings while we had districts falling, I mean the guy had completely wrong priorities on so many different levels."

Fawzia Koofi - Former Deputy Speaker of Parliament

"When Badakhshan, for instance, collapsed, I came from Doha to Kabul to meet some of the security forces who fled to Tajikistan and were brought back to Kabul. I asked them why they fled their areas and check posts. The responses I got were basic things that wouldn't make sense to any foreigner or international leader. They told me that once one strategic security check post collapsed the rest of the district also collapsed. They told me that people at that security check post were not provided with food for four days. They had not been paid for six months; they had not visited their families. All of these small factors contributed."

"When this collapse happened, people didn't know who was doing what, there was a lot of miscommunication. When I talked to the security officers about why they had to flee they told me that someone in the government, somebody from Kabul, called somebody and said you have to flee. There was a lot of miscommunication, no one knew who that person was. But there were a lot of rumors that actually the president, or I don't know, the palace, or the security advisor, or the ministry of defense, or the ministry of interior called them, and said you have to flee. You have to leave everything to Taliban."

General Besmullah Taban - former director of the criminal investigative division of the Afghan National Police

"Some local police joined the Taliban with their kits and supplies, like radios, that they take home. Once they lost backup/reinforcements support from the government, they had to either join or leave their villages. Also, police were lacking equipment, water, etc. It was the Taliban's strategy to then go in and negotiate or pay the police to just go home. They would say we will send you home and pay you if you just give up."

Former Afghan Army corps commander

"In the final days before collapse, the fighting in Maimana, Faryab and Sar-e Pul went well by the 1st brigade. The fighting was severe and continued into August 14 and we inflicted more casualties on the Taliban. On August 14, we were fighting on multiple fronts as the Taliban were taking over Mazar. I was in my office when I was told that Mazar city fell to the Taliban, and I was surprised to hear that despite the intense fighting, Mazar fell. The air brigade left HQ and the pilots flew to Kabul and even Uzbekistan, I was told. I also got a word that Atta called on the pilots to stop bombing, to prevent AAF from mistakenly bombing uprising forces."

"The Army Chief of Staff, Alizai, called me to inquire about the whereabouts of Dostum, Atta, and Mohaqeq. My response was that I am not aware of where they are and I am responsible to protect my soldiers. When I asked Alizai about the air brigade and the pilots, Alizai hung up on me. I called Dostum to find out that he was already in Hairatan. I asked my driver to take me to Hairatan, and we took an alternative, secure route to Hairatan. When I arrived in Hairatan, there was no one. Atta, Dostum and Mohaqeq had already crossed the bridge. In Hairatan, I was joined by [National Directorate of Security] provincial chief [and] the [Provincial Chief of Police]. Atta had told the Uzbek authorities to let us in to Uzbekistan, which they did."

Former senior Afghan National Security Official

"The head of the [Presidential Protective Service] told us before I went to see the president that Taliban were in the city, around 10 o'clock... The Taliban [had] said they were not going to enter city, and Rahimi said that that was a commitment he had from the Taliban. So, we were contacting them to issue a statement and I asked my secretary, as is common in Afghan meetings, to bring us some green tea, and he went and brought the tray himself. What a minute, what happened to the server? He said, there's no one left. So, people in our offices had abandoned and they had gone... I went to update the president on what the efforts were, the Taliban issued a statement, we looked at the statement, and the statement was conditional. They had issued a tricky one, they said... we don't want to enter Kabul, but the government is responsible for maintaining order. And we knew that there were pockets of Taliban that were already in Kabul; the night before they tried to break in to Pul-e-Charki prison and a thousand Taliban had marched on the prison. I don't know what happened, they got an order, they stood down. They didn't attack it, if they did, they could've taken it. But we knew at least a thousand Taliban are already in the city, more possible. So that condition meant they're not negotiating."

"[By around] 10 or 11, we no longer had a consolidated security force. I spoke to Siraj, the head of NDS, later...he said, 'When President called me and made that request to get people out to keep order in Kabul, in my department that previously numbered at 500, I didn't even have 20'... And the forces that were in Kabul never were ready for big fight, they could deal with an insurgent here or there and deal with robberies and thieves and others, but they were not prepped to fight. So, the police outside the airport, for example, they all abandoned. And that day, most people who came to work came in civilian clothes, those who were working in offices; what I mean civilian clothes, they didn't even wear suits, they came in the Afghan clothes. Some of these police and military officers and NCOs who came, they wore their clothes under their uniforms. By around 11 o'clock, people had taken off their uniforms and thrown them out and started walking like they're civilians."

General Hibatullah Alizai - former Afghan Army general

"I got a report that said these guys, Noor and Dostum and so on, went to India and got money from India to create a resistance in the North. That is good, but that money should have gone to the Afghan government to pay ANDSF forces' salaries. That should have been directed to the central government to be distributed lawfully. The Emirates gave Dostum about 200 brand new Land Cruisers. Well, when Jowzjan fell, you saw the Taliban got those Land Cruisers. Every country did this; they would talk to Dostum or whoever and give them money. They paid them, not the Afghan government. Meanwhile, I as a commander was requesting money for operations and supplies, but I could not get it from the government. But Dostum got money just from making phone calls to the Indians. That funding should have gone to the central government and central bank."

"The leaders in Herat wanted to flee. I told the commandos not to let them flee; they have to stay and fight. We even had to secure their helicopter to make sure they didn't run away. These leaders should have gone to jail, but now they are in the U.S. and Europe. They have no problems with the Taliban now, because they surrendered without fighting. If there were no commandos, they would not fight. We were running everywhere deploying commandos trying to support them."

"In June, when most districts fell, we took control of major cities. We thought Helmand would be the first to fall. We didn't want that because it would have a big negative impact on morale for the ANDSF and a big positive impact for the Taliban. So, we sent support to Helmand. Then places like Nimruz and Jowzjan were falling like

dominos. We had to consolidate troops to big cities. So, in mid-July there was a consolidation plan to keep Kabul, Mazar, Herat, Kandahar, etc. all safe. But the palace did not trust me because they thought I was a pro-American person. Then it was too late for the consolidation plan. I felt the only thing we could do was keep Kabul safe and reset."

"On Aug 14th, I presented a plan to Ghani to protect Kabul. We would keep Kabul safe and recruit there to rebuild forces. We would treat Kabul as basically a new country, because by then we would've lost everything else. In 5 to 10 years, we can rebuild a force. I wanted to bring all the aircraft to Kabul and strike the Taliban around Kabul to keep them weak while we rebuilt our forces. I told commanders to bring remaining soldiers to Kabul. But the plan did not work because [Resolute Support] would not support. They said everything was finished. I was fighting with RS until 19:00, maybe later, on the last night. RS leadership said the only way is to leave, and they would fly us out."

"I was not surprised because when I left the North, I said the North was like a kid. You have to watch it every hour of every day. You need to fix every issue ASAP. Morale in the north was at its peak, but in 24 hours it could fall. The politics of the north are complex. Dostum was talking behind the scenes with the Taliban. Atta Noor was, too. We focused on the south because we did not want the Taliban to win their homeland. We thought the North could be controlled. The South was the Taliban's support network. We wanted to hold them there, and that's what we did. But, yeah, that happened in the North."

Former Afghan Air Force pilot

"On the last day, the AAF was not active, the special forces weren't active. The commandos had good actions in Helmand and Nimruz, Ghazni, and other places. But the AAF was not useful in the last days. It was just used for selling some things. Selling chairs, tables, dealing with personal business, not government business. The AAF also couldn't maintain themselves in the last days, but I don't think it was their problem, that was the U.S. government contractor company responsibility, and they didn't work in the last days, that was the problem."

"They did not use all the aircraft or forces to fight the Taliban. They used the aircraft for personal works, they would send it to a province and transport things from there. Who might order this? It might be a minister, or a parliament member, or another powerful government person. And big problem is if you are an AAF [pilot] and then the AAF commander tells you that you must do this, well you must do it or you don't have a job. This was the main problem in air force, it was not used against Taliban, it was used for moving things at special request. If you have an MD-530, its good for attacking, but they did not use it against the Taliban."

"The commanders were setting the conditions, the commanders say don't fight, but the soldiers would like to fight. The commanders had deals going with the Taliban. Commanders gave the Taliban ammunition, they paid for the Taliban, they paid the Taliban money...They gave them Humvee tanks, the Taliban say surrender, leave the equipment. The commanders were giving all these things to the Taliban, ammunition, selling ammunition to the Taliban. They are selling it to the Taliban. Taliban take all the things and selling it in Pakistan."

General Fida Pirzada – former Afghan provincial chief of police

"That reminds me of the process of handing over the districts and the province. When it began, the Taliban were trying to find someone in the military from whom they could get all the ammunition and supplies. At the same time, military officers were trying to find a Taliban connection so that they could negotiate for their lives. The Taliban were trying to quickly get munitions and transfer those munitions to a safe place or transfer them to Pakistan. So, then the military officers are exchanging munitions for agreements, they are doing this just to save their lives. It became a business, a person thinks, 'Okay, Herat collapsed, Kandahar collapsed.' Everyone is trying to figure out, 'Okay, how do we hand over the district just to save our life?'"

"The Taliban sent emissaries to speak to elders in the center to find out who the police chief was. The Taliban was gathering intelligence. For example, in Wardak, if the chief of police in the center was from Faryab, the

Taliban would tell other Taliban in Faryab to put pressure on the commander's family to get the officer to give up the forces. These were the methods the Taliban used to pressure police chiefs and others."

"The MOI minister came five days before the collapse while I was giving an award to an officer. But there was some insider Taliban that had noticed that I gave an award, and the Taliban right away called the awardee and said that they'd kill his father if he doesn't leave Wardak immediately. He left immediately; I could not find him. I sent three or four police officers away because they were getting threats by phone or from their family members."

Former Afghan Air Force pilot

Although the AAF did not lose their morale until the end, the INTERVIEWEE stated, the ground forces were demoralized because they were often not resupplied in time. He described [soldiers killed in action] lying on the battlefield for 5 to 7 days, with no transport available to evacuate them; ANDSF were calling their commanders, but not getting any response. In Kandahar, the ANA was losing ground and the circle of friendly forces was shrinking rapidly. The AAF was bombing the Taliban and providing air support, but as they went to refuel, the ANA lost the same checkpoints and was pushed back again. The INTERVIEWEE described calling the corps commander, the chief of staff, and the defense minister in the final days before Kandahar's collapse, but no one answered; they were left of their own. As other pilots fled Kandahar, the INTERVIEWEE finally flew his MD530 to Daikundi, where he picked up an Mi17 to fly to Kabul.

Former Afghan Air Force pilot

Over the last days in Mazar-e-Sharif, their base was under attack day and night. They lost several pilots, some having taken small arms fire. INTERVIEWEE noted that his squadron thought that they were winning up until almost a week or two weeks before they lost Mazar-e-Sharif when they started noticing Afghan forces were taking a lot of casualties.

In general, lack of ammunition, food, and water were a problem. One squadron commander visited a base in the North, and when he left, those forces had only a single magazine [of ammunition] left. The Taliban had cut off ground lines/roads, so forces relied more on helicopters. This overworked the pilots and meant the planes needed maintenance they were not getting; when the U.S. pulled contractors out, maintenance had already fallen behind. Towards the end in Mazar-e-Sharif, INTERVIEWEE's squadron was running extremely low on fuel, too.

INTERVIEWEE explained that in the beginning of the year, their capabilities were very good, and they were supporting commandos. But in the last month or two, they were also supporting the ANA and ANP in northern Afghanistan. They were flying so many missions that the tempo tired out pilots. They lost a lot of pilots on missions; some were tired and crashing. Effectively, capabilities in Mazar-e-Sharif had been decreasing over the month or two before Kabul fell.

INTERVIEWEE's squadron also had to fly down to Helmand, which, unlike Mazar-e-Sharif, was a very large mission with 500 commandos. INTERVIEWEE's job was to move the commandos around and into the fight. So, his squadron was not conducting special ops but more combat operations. INTERVIEWEE explained that they had stopped running special operations missions, dropping forces behind enemy lines, about 6 months before Mazar-e-Sharif fell. INTERVIEWEE shared that Helmand was a bloody fight; every time INTERVIEWEE dropped off commandos, they loaded a bunch of casualties into his bird to take back home.

Former Afghan Air Force pilot

The INTERVIEWEE and a handful of other pilots were then asked by their commander to go to Helmand. In Helmand, where General Sadat was leading the fight, the situation was even worse. The fighting was in the streets, inside people's homes; the Taliban were conducting suicide attacks and using people as human shields. The Afghan military was at a serious disadvantage because they could not shoot for fear of civilian causalities.

Around August 11 or 12, probably the 11th, the INTERVIEWEE went to Lashkar Gah. One of their helicopters was hit by more than 10 bullets, and the INTERVIEWEE knew then that Lashkar Gah was going to fall. Evacuating 400 ANDSF soldiers from the city was not easy, he said, but the INTERVIEWEE's colleagues managed—in the INTERVIEWEE's opinion, this evacuation went smoothly because of Taliban cooperation ("connections of Taliban.") On August 11 or 12, the INTERVIEWEE went to Kandahar. By then, morale was very low in Kandahar because Lashkar Gah had fallen, and Lashkar Gah had always been key to capturing Kandahar.

Before the 12th, the INTERVIEWEE stated, civilian planes were not allowed to fly into Kandahar; but on the afternoon of the 12th, the INTERVIEWEE saw a chartered plane arriving to the airfield. Many people on the base said that the chartered plane carried [Hamid] Karzai, who had come to speak to Kandahar's leaders. The plane then departed to Kabul after two or three hours. Before it departed, however, the tower controller begged the charter pilot to let him onto the plane; it seemed he knew that Kandahar would fall that night.

Around 9:30 to 11 p.m., the INTERVIEWEE embarked on a flight above Kandahar city. "[In] Kandahar city, we didn't see anything. There was no movement, we didn't see any Talibs, any vehicles on the streets. [We] just saw one checkpoint, which was burning. Nothing else. It was very quiet." The INTERVIEWEE then went into his commander's office that housed ScanEagle (they were the connection between air, ground, and the main Air Force in Kabul). The INTERVIEWEE requested that ScanEagle observe what was going on inside the city. ScanEagle had said "everything was fine, nothing happened." Around 12:30 a.m., the INTERVIEWEE saw some movement of vehicles coming from the governor's office and some small bases around Kandahar's center—more than 100 vehicles, maybe 200 or 300. The INTERVIEWEE's commander called to tell the ground commander that they could provide air support if necessary, but the ground forces replied "there is no fight." According to the INTERVIEWEE, the ground command had been asked by Kabul to leave Kandahar. As the vehicles left Kandahar, the INTERVIEWEE watched his colleagues crying. "They couldn't do anything...Before Kandahar fell, everyone was telling us we have to fight as much as we can in Kandahar, because if the Taliban take over Kandahar, they will be the winner of the fight. And it happened, it happened without any fight on that night."

Former ANDSF spokesman

"I do not consider this a military defeat. I consider it a political defeat... Nowhere in Afghanistan did the Taliban take over territory with military power and tactics; it was all political maneuvers."

"Soldiers' salaries and the things they should have had were not provided by their commanders. All the soldiers could do was sell their personal weapons in the local market because they knew they would only get 30 percent of their pay. For instance, their sanitary and hygiene stuff, like toothbrushes and sheets, they were not getting even though they knew the commander was getting them from Kabul. Salaries were not sufficient to feed their families, either. But the point was really about the commanders. Everyone up the chain was corrupt. So, they had to do what they could. There was no political or regional compromise or understanding between groups. It was just personal decisions by soldiers."

Former Badakhshan provincial chief of police

When the INTERVIEWEE arrived in Badakhshan, the Taliban controlled 26 of the 28 districts; only the provincial capital Faizabad and one other district were under government control. All the ANDSF in those 26 captured districts had either escaped to Tajikistan or into the mountains for protection, enabling the Taliban to seize a lot of ammunition and heavy weapons. When the INTERVIEWEE arrived, he worked on plans with the senior ANDSF leaders in Faizabad to build an offensive ring to defend the area; they did that without any central government support and did their best to control Faizabad district. In Faizabad, they tried to control the airport in order to bring in personnel and ammunition from the central government, but that didn't happen. They also tried to recruit more personnel from the locals and tried to capture Argo district to better protect the area. But the Taliban had more fighters and weapons. "We were short on everything," the INTERVIEWEE said. Faizabad's defenders also could not get into contact with MOD/MOI ministers (despite trying for weeks, he could not get a hold of either of the ministers on the phone), which hurt morale. The INTERVIEWEE cited weak leadership as

the biggest challenge in defending Faizabad; he said that there was a lack of leadership and an inability to coordinate to establish the necessary units to fight the Taliban.

<u>Shah Mahmood Miakhel – former deputy minister of defense</u>

"We had so many checkpoints; there were 1,200 in the entire country. Most were not strategically placed, either. Most checkpoints were established to support international forces, rather than based on any strategy to protect Afghan people or Afghan infrastructure. After the U.S. left these bases, they were handed over to the security forces. Bases were not being protected by the air force or special forces. They were essentially sitting ducks. They were useless checkpoints that brought casualties and no achievements. When one was taken over in Nimroz, I asked why we had that checkpoint. I was told it was built because the U.S. had a post nearby. But the U.S. had left the area 3 years ago, and the checkpoint was still there. If forces were to leave an area, though, that had political ramifications. People would think the government was leaving because the area was not important."

Halim Fidai - former provincial governor of Paktia

In the 4 to 5 months prior to the collapse Mr. Fidai witnessed people: (1) Not fighting, and (2) beginning to flee the country, which gave the Taliban a huge morale boost. In Paktia, specifically, the governor who took over from Mr. Fidai met with elders sent by the Taliban. After rejecting their offer, fighting began and the governor fled the province. When the Taliban arrived in Kabul on the 15th of August, Mr. Fidai was in his home in the 5th district. After being told the Taliban had entered the city, he moved around to several different locations within Kabul to evade capture. Mr. Fidai was told that the Taliban had overtaken his home, seized his belongings and were looking for him. He contacted General Miller who quickly made a plan for Mr. Fidai to flee the country on August 24.

General Masoud Andarabi - former minister of interior

"I am one of the believers that it was more of a political failure than a military failure. It was more of a political collapse that led to the army collapse. Nobody wanted to die for Ghani...die for people who were here to rob the country."

<u>General Sami Sadat – former Afghan Army corps commander</u>

"I think the U.S. tried until the very last moment and pushed the Afghan government, both political leaders and also military leaders, to reduce the ANDSF's footprint in order to consolidate forces and also be able to hold the ground tight... Because the forces were spread [thin], they couldn't properly control where they were and they were now vulnerable to enemy attacks."

Exodus

Former Afghan Air Force pilot

Two weeks before he left, he sent his family to Kabul because he saw that the situation on the ground was worsening, losing lots of checkpoints, ANA being pushed backed towards the airfield. On August 13, the day he left, he saw that the A29s took off, but he lost contact with them. The MD530s and A29s were operating on an alternating schedule—when the A29s were in the air, the MD530s were refueling. The INTERVIEWEE flew another sortie, shooting 14 rockets in 5 different areas, and then landed again. He saw that there was no one left; the Mi17s and UH60s were gone. His two other squadron pilots told him that they had left because the ANA was almost at the walls of the airfield. The INTERVIEWEE decided that he couldn't do anything by himself, so he took his MD530 and flew to Daikundi.

The INTERVIEWEE had his own tracker, so Air Force leadership tracked him from Kabul. After landing in Daikundi, the INTERVIEWEE called the Air Force in Kabul and asked them what he should do. After several hours, they brought fuel and an Mi17. Because his MD530 could not fly high altitudes, he covered his aircraft and flew the Mi17 over the mountains. He landed in Kabul around 11 p.m.

The INTERVIEWEE first determined the status of all flyable aircraft in Kabul; they had 12 MD530s ready to fly, as well as 17 MD530 pilots. He told his commander that they were able to provide 360-degree protection of Kabul and asked for his orders: "Tell us to fight or leave the area." The commander said that the Taliban would not be able to enter Kabul, and he forbade anyone from leaving the area. The commander then left to speak to the media, stating that no one can enter Kabul, when in fact, the Taliban were already near the Palace.

Former Afghan Air Force pilot

The situation the night INTERVIEWEE flew to Uzbekistan was dire. INTERVIEWEE's squadron took their M4s, night-vision goggles, etc.—basically all their equipment—packed up into their aircraft and flew off. INTERVIEWEE reported that his squadron had only one other bird which they crashed the night before, so they left it behind.

During the flight, General Safi, an A29 pilot, was shot down and crashed. INTERVIEWEE's MI17 went back and picked up Safi. INTERVIEWEE's bird had to land 3 more times on their way out to pick up A29 pilots who were forced to land in route to Uzbekistan. One had suffered small arms fire, and the others had maintenance issues. The INTERVIEWEE's crew had to swoop them up. Several were wounded when the crew arrived in Uzbekistan. Prior to INTERVIEWEE's landing, a C208 had already flown into Uzbekistan. INTERVIEWEE reported that Uzbeks were shocked at seeing the wounded and overall state of the group/aircraft. The Afghans explained Mazar-e-Sharif had fallen, and this was their emergency stop. In Uzbekistan, INTERVIEWEE reportedly learned Kabul had fallen.

Former Afghan Air Force Pilot

On August 13, after 3 a.m., the pilots had no connection with the Air Force [command] in Kabul. The networks were not working, and the INTERVIEWEE could not ask for command instructions. Around 4 a.m., the base was receiving rocket fire from all directions. Previously, the INTERVIEWEE had been told that if rockets fell on the base, the pilots should go to their helicopters. Around 5 or 6 a.m., everyone knew that Kandahar had fallen. At 7 or 8 a.m., the INTERVIEWEE's squadron commander finally connected with Kabul's AAF commander, who told them to wait. They waited until 12 or 1 p.m. to take off, having heard rumors that there were many Talibs or Taliban sympathizers inside the Air Force (and base). The INTERVIEWEE left on the last helicopter, although some had tried to prevent the plane from leaving. During takeoff, the plane was shot at from within the base. When the INTERVIEWEE left Kandahar, "there was no fuel." The plan was to refuel in Ghazni or some other province, but those provinces had already fallen. Instead, they landed in Daikundi and refueled using a small tanker that they carried from Kandahar; it was enough to get them to Bamiyan, where they refueled again and arrived in Kabul by 6 or 7 in the evening.

Evacuation from Kabul Airport

Infantry Officer - U.S. Marine Corps

"I think, sorry if I misremember, evening of the 15th or 16th is when Kabul fell. ANDSF evaporated. Security around the airport disappeared and the Afghans started flooding in. We went out and got 200 to 300 Marines on deck by that point, of the 1,000 we needed. So, we pushed the civilians off the runway to the civilian terminal by about 02:00. We had a couple break through until that night but the next morning tens of thousands came attempting to get through the airport. The next day was us clearing the runway again to bring in more Marines and soldiers via aircraft. By the 17th I think was when the security agreement with the Taliban was made. Obviously, they had very different [rules of engagement] and pushed the civilians back and secured their end of the airport perimeter. By then we had our reinforcement begin to arrive. For the next two weeks, we secured the gates. I flew out on the 29th."

"When I first got there, the airfield got breached about 22:00 on the 15th. The morning of the 16th we had tens of thousands of civilians coming in.... there was the civilian terminal and gates on either side. The W gate to the right as we were facing it, that got breached pretty quickly. We saw a couple of individuals coming in with

AKs.... They were shooting them in an effort to get more civilians in and make a more chaotic situation...They got lost in the crowd but eventually we ID'd them again, and they engaged us. There were probably at least 40 or 50 Marines who saw them and killed them. Probably three individuals in that situation. And then the evening before we'd also taken some contact after civilians had broken through, after we'd gotten them back to civilian terminal, they'd broken through again.... From there the command and control and communication was incredibly difficult. We were using these weird kind of radios that security forces that had been there initially had been using. So there wasn't a lot of communication infrastructure. The reporting aspect wasn't great and I didn't have access to a radio where I could be listening in. So my situational awareness wasn't great. My sniper position overlooking the N gate on the berm just above it, they took sporadic small arms fire. They fired probably eight or a dozen disabling shotsI heard stories of a situation our Bravo company took, they had some of the Afghan [National Directorate of Security] forces with them, one of the NDS guys got shot by a sniper outside the wire. He went down and the NDS forces outside the wire thought it had come from inside the wire and there was a little bit of a fight between Bravo Company and them..."

"It was really a crapshoot. Sometimes consular officers would be in general areas of the gate, but they were never up to where the actual processing was going on. My XO spent a lot of time wading into the crowd and looking at people's docs and if they passed his muster, this was a very young captain in the Marine Corps, they'd get back of him into the line and then somebody else would check them out, or if we had a consular officer there they'd give them the thumbs up. If they got the thumbs up they would wait for bus and if thumbs down we had another gate we'd push them out of. In a four- to five-hour period it went from American citizens only to we're going to start taking SIV app, to anybody...and then it got shut off again. It seemed very sporadic and there wasn't a lot of communication about what to look for. Not a lot of forethought about what we were going to be dealing with."

"The guy [in the prominent airport photo] grabbing the baby and pulling it over the C wires, that was one of my guys, I was right behind him when it happened. For children, especially, it was trying to help out where we could. That happened at the E gate. The people had been there for a few days already.....It was almost kind of random. There wasn't a lot of thought put into it. If you see somebody you could help, you'd try to bring them in if you could without the crowd going nuts. That was the tough part of it, seeing women and children in this terrible situation. You feel impotent, you couldn't help them out at all."

"One of the things that was pretty frustrating, inevitably you'd look down, and first layers of crowd would be military age males, trying to be the first ones in line, which was frustrating because if they'd done their job and stood up for their country they wouldn't be in that situation."

"There was mixed direction on whether we should destroy or make vehicles inoperable. Some guys were told to and then stopped; other guys told not to. Some Marines went around on their own, trying to make them so you couldn't use them. ...All the stuff I think we left behind I think could be fixed and used eventually."

"I think it could have gone a lot more smoothly and effectively if we had been willing to start earlier on...if we had maintained more locations out of the country, if we could have started it six months prior."

Former Senior Afghan national security official

"On the 14th, I found out that one of my staff members had been on an evacuation list. He told me the Americans told him that he could be on the last flight out...And I said, there's an evacuation list? Are we on it or not? He said, 'I don't know, I can ask.' And later that day when I was talking with [Special Representative for Afghanistan] Tom West, I asked him, I said, 'Are we on an evacuation list or something, if this deal doesn't work out, will we still be evacuated or not?' He said, 'Is that a request?' I said, 'Well, should I make a request?' He said, 'Send me something in writing.' And when I sent him a request, his response was noncommittal. He said, 'Noted.' And so I got concerned, I felt like, well, our allies are going to abandon us, and we had intelligence that came from the U.S., that came from us, that came from independent sources, that the Pakistanis wanted

President Ghani's head and all of his close aides would be killed. It wasn't about dying, I had already made terms with that....But at that point it felt like, what, are we being left to die?"

<u>Infantry officer - U.S. Marine Corps</u>

The interviewee says "It was like a zombie war," the only way to describe it (references World War Z movie). The interviewee continues that they had no cover, there was a frantic sea of people, and Taliban with AKs were among those in the crowd. At one point, the interviewee describes a situation in which the Taliban began shooting into and across the crowd of Afghans, which resulted in some civilian causalities.

Aftermath

Former Afghan military intelligence officer

"The Taliban are going after former ANDSF on a daily basis. They search their homes and if they cannot find the individual they will go after their family members. They punish their family until the person they are looking for surrenders. They will arrest someone at their home and beat them all the way to the police station. The Taliban fear these forces because they think these people might be against them one day or have connections to the opposition fighting the Taliban."

"Since the collapse I have relocated four times. Recently I moved from my home province to another province where the people don't know my background. If they find out anything I will be executed. I think my former colleagues who have been recruited by the Taliban are providing information about us. A friend of mine worked with the NDS with his brother. The Taliban tried to find them, but they moved quickly. If the Taliban find them, they will kill them. If people pass information to the Taliban, they get a reward."

"The Taliban are using biometric devises to detect and find former ANDSF. They take fingerprints and if there is a match, they take the individual to the police station. A lot of NDS, ANA, and ANP officers were arrested through the use of biometric devices. Some are still in prison right now. Their families have no food or money. If the Taliban continue with this [these families] won't last, they will collapse."

Infantry Officer - U.S. Marine Corps

"And you've got guys who certainly do deserve to come to the U.S. who aren't able to, and they've got a target on their back. The Taliban knows where they are and how to find them. It's like we gave this guy a rope and noose around his neck and then kicked the chair out from under him."

General Besmullah Taban - former director of the criminal investigative division of the Afghan National Police

"Some stuff [police equipment] was out of commission, but a lot went to the Taliban. Today, I got a message from my mother that the Taliban sent people to my family's house asking for my gun. They are looking for everything now, because there were systems showing which pistol or whatever belongs to whom. They are going through and trying to get that stuff."

Former Afghan Air Force pilot

"In Pakistan, there are a lot of people, it is a big group. The Taliban wanted to kill these people, especially myself. They sent me a lot of documents, saying that I must go to them. And the people that worked with MOI, MOD, NDS, the majority go to Pakistan. All of them are in Pakistan and Iran."

APPENDIX IV - HISTORICAL COMPARISONS OF THE U.S. APPROACH IN KOREA WITH THAT OF VIETNAM AND AFGHANISTAN

Not counting its ongoing efforts in Ukraine, the U.S. military has mounted three large-scale security sector assistance (SSA) efforts in the last 72 years. Two of the three have been catastrophic failures. In Vietnam and Afghanistan, the United States spent years and billions of dollars training and equipping national armies, only to see them quickly collapse in the face of far less-equipped insurgencies once U.S. logistical, equipment enabler, and air support were withdrawn. The exception is South Korea—but the SSA effort there has taken seven decades at a cost of roughly \$3 billion a year.⁹⁶⁹

Why does the world's mightiest superpower find it so hard to create self-sustaining armies in other countries? One part of the answer, as South Korea demonstrates, is that it is an inherently difficult, expensive, and time-consuming task. But a more basic reason is that the U.S. military has failed to examine the fundamental assumption on which those efforts are based: that superpower ways of waging war can be transplanted to smaller, poorer countries without factoring in the political or cultural context in which those armies operate or adapting its methods to the means at hand.

In South Korea, the United States has had more than enough time to correct the problems inherent in its early approach—bridging gaps in language and cultural understanding, developing a literate pool of recruits and systematic methods of training them, and creating the institutional and logistical infrastructure for a large-scale military enterprise. (Over the same period, South Korea has developed a stable government and vibrant economy—bolstering the argument that political and economic stability help create strong armies, not the other way around.)⁹⁷⁰

In Afghanistan and Vietnam, the United States tried to achieve similar results—working with unstable and corrupt governments, and with the clock ticking on self-imposed deadlines for U.S. withdrawal. In both places, the result was the creation of national armies that had a crippling dependence on U.S. methods, combat enablers, and equipment. That, combined with corruption and failures of leadership in their own ranks, eroded the will to fight and allowed a smaller and less-equipped enemy to prevail.

South Korea: An Unusual Alignment of Interests

The soldiers who greeted the first U.S. advisers in South Korea in the late 1940s were every bit as untrained as their counterparts in Vietnam of the 1960s or Afghanistan in the early 2000s. Many lacked even basic marksmanship skills. The South Korean army had few facilities and even less equipment; the country's civic institutions and economy had been decimated by 40 years of Japanese occupation. "It could have been the American army in 1775," said one U.S. officer at the time. 971

What the South Koreans didn't know about fighting was matched by what U.S. military advisors didn't know about Korea. The first postwar head of the U.S. military government in South Korea had to hastily reverse his order directing local Japanese officials to maintain their offices until their Korean replacements could be trained when the resulting wave of outrage made it clear how much Koreans hated their former overlords. 972 U.S. advisors sometimes "delivered their lectures without the aid of interpreters, using drawings and sign language to get their message across," a U.S. Army history of that era recounts. 973 Others found themselves giving orders to Koreans anywhere from one to three ranks above their rank and level of experience—a significant problem in a culture that emphasized deference to elders. 974

In one key respect, the SSA mission in Korea was very different from later missions in Vietnam and Afghanistan. The U.S. military literally took control of the South Korean army in 1950, when a North Korean invasion south of the 38th parallel officially began the Korean War. The U.S., approach included granular details such as taking

control of promotion policies and budgets.⁹⁷⁵ Although it was not a formal monitoring and evaluation effort, advisors regularly reported up the chain of command about their units' behavior and abilities.⁹⁷⁶

That amount of direct U.S. control of another country's military was not politically feasible in Vietnam or Afghanistan—and, as scholars Stephen Biddle, Julia Macdonald, and Ryan Baker have pointed out, it was possible in Korea only because of an unusual alignment of interests between the United States and South Korean President Syngman Rhee.⁹⁷⁷

Before the invasion, Rhee had harbored expansionist plans of his own to take over North Korea and unify the peninsula, while the United States was only interested in maintaining its uneasy coexistence with its former ally, the Soviet Union. After the invasion, Rhee's interest in restoring the status quo matched the U.S. interest in repelling Communist expansion in east Asia. That was not true in Vietnam and Afghanistan, where the United States and the respective national governments had very different definitions of what constituted an existential threat.

Vietnam and Afghanistan: Security Sector Assistance on a Deadline

Neither the Korean War or the wars in Afghanistan and Vietnam were ever popular with the American public, but the Korean War at least had a military objective visible on a map: the 38th parallel, the line dividing the Korean peninsula between Soviet Union-controlled territory in the north and U.S.-controlled territory in the south. 980

In Vietnam and Afghanistan, the final goal was either unclear, unattainable, constantly shifting, or some combination of all three. And in both places, the United States made it clear from the outset that its plan was to eventually leave the fight in the hands of a local fighting force—a strategy that placated an American public unhappy with sending its soldiers to fight, but also told the enemy that sooner or later, U.S. troops would leave.⁹⁸¹

In Vietnam, the United States made an attempt to learn from its mistakes in Korea. It sent plenty of advisors—roughly 11,000 at the height of the war. 982 And in 1967, the Johnson administration created the Office of Civil Operations and Revolutionary Development Support, a top-to-bottom effort to establish an advisory presence "at every level of the South Vietnamese government, from the Presidential Palace in Saigon down to each of the country's districts," writes historian Andrew Gawthorpe. 983

But the U.S. military's efforts to train large numbers of advisors on an industrial scale were comically inadequate. Trainees read pamphlets with titles like, "The Vietnamese Peasant: His Value System," which enlightened its readers with such insights as "the peasant...likes war movies." The same kind of cultural ignorance was evident in Afghanistan. "I heard [a U.S. military] briefer try to pronounce Gulbuddin Hekmatyar's name," wrote a CIA station chief in Pakistan in a 2009 memo, "then give up and say 'we just call him Gubdin." 985

The lack of a clear military goal, a constantly changing cast of advisors, and self-imposed deadlines for withdrawal all made it easier for the military to enable instead of teach. Vietnamese troops, for instance, were encouraged to depend on U.S.-supplied helicopters and trucks to take them into battle. 986 South Vietnamese army units did not regularly go on patrol outside their bases until U.S. forces began to leave. 987

The parallels to Afghanistan were evident to some observers even before the surge of 2010.

"The [Afghan National Army] and the [south Vietnamese army] both became psychologically crippled by years of watching from the back seat as the Americans took charge of the war, and neither army learned to operate on its own or ever developed the ability to supply itself or hold the gains U.S. troops achieved," national security experts Thomas H. Johnson and M. Chris Mason wrote in a 2009 article for *Military Review*. 988

Indeed, during the U.S. military surge, "the Americans were doing all the fighting, and the ANA were sitting by the side of road, doing very little," retired Lt. Gen. David Barno told SIGAR in a recent interview. "The Afghans and Americans both liked it that way." 989 Barno's assessment was echoed by retired Lt. Gen. Ken Tovo, former

commander of the U.S. Army Special Operations Command. "The American soldier wants to go do it themselves," Tovo told SIGAR. "You almost have to force them by saying their job is not to just do it—it is to create a partner who can do that." 990

The United States Used a One-Size-Fits-All Superpower Template for the ANDSF

The United States employed a "mirror imaging" approach with the ANDSF—the practice of teaching other countries to fight the U.S. way, with ground troops protected by massive air support. That approach confined the Taliban to guerilla techniques and rural areas for years in Afghanistan, since the threat of U.S. or Afghan air strikes prevented the Taliban from massing its troops for a full-scale military assault. But when the U.S. troop withdrawal left Afghan ground forces unprepared for the Taliban surge in spring and summer 2021, the AAF was unable to protect those ground forces: It was crippled by a lack of qualified pilots and the withdrawal of U.S. maintenance contractors. 991

Likewise, in Vietnam, the 1972 North Vietnamese so-called Easter Offensive was defeated with the help U.S. airpower, despite the start of U.S. troop withdrawals. However, in 1975, without U.S. combat enablers or air support, the South Vietnamese army collapsed within weeks, and for reasons similar to the problems afflicting ANDSF troops last summer: a shortage of ammunition, spare parts, fuel, and U.S. air support. However, in 1975, without U.S. air support afflicting ANDSF troops last summer: a shortage of ammunition, spare parts, fuel, and U.S. air support. However, in 1975, without U.

A former South Vietnamese Army officer, watching the fall of Kabul last August and remembering similarly chaotic scenes from Saigon in 1975, said, "They taught us to fight like rich men, even though we were living as poor men." ⁹⁹⁵ In the end, the officer said that he cannibalized several helicopters for spare parts, commandeered one that was still airworthy, and took as many men as he could with him to sanctuary in a nearby country. It was a decision mirrored by Afghan pilots 46 years later in the summer of 2021. ⁹⁹⁶

APPENDIX V - ACKNOWLEDGMENTS

Evaluation Team

James Cunningham, Analyst-In-Charge, October 2021 to October 2022

David H. Young, Analyst-In-Charge, October 2022 to February 2023

Anna Andriychuk, Senior Research Analyst

Michael Earnest, Special Agent

April Gillis, Student Trainee

Ahmad Jawad, Auditor

Kaye McKean, Research Analyst

James Misencik, Subject Matter Expert

Sarah Rababy, Senior Research Analyst

Matthew Rubin, Senior Research Analyst

Alyssa Teddy, Senior Program Analyst

- 8 SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, p. xi.
- ⁹ SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, pp. xi-xii.
- ¹⁰ SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, p. xi.
- ¹¹ General Joseph Dunford, "The Situation in Afghanistan," testimony before the U.S. Senate Armed Services Committee, March 12, 2014.
- ¹² SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, pp. xiii, 109, 120.
- ¹³ SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, pp. 109, 111. Rod Nordland, "Taliban End Takeover of Kunduz Afghan 15 Days," New York Times, October 13, 2015, https://www.nytimes.com/2015/10/14/world/asia/taliban-afghanistan-kunduz.html. "U.S. Marines to head home after helping turn tide on Taliban," CBS News, December 13, 2017, https://www.cbsnews.com/news/us-marines-afghanistan-taliban-helmand-brigadier-general-roger-turner/.
- ¹⁴ White House, Office of the Press Secretary, "Remarks by President Trump on the Strategy in Afghanistan and South Asia," transcript, August 21, 2017, https://trumpwhitehouse.archives.gov/briefings-statements/remarks-president-trump-strategy-afghanistan-south-asia/. U.S. Air Forces Central Combined Air and Space Operations Center, "Combined Forces Air Component Commander, 2007-2010 Airpower Statistics," December 31, 2010; "Combined Forces Air Component Commander, 2010-2015 Airpower Statistics," July 31, 2015; "Combined Forces Air Component Commander, 2014-2021 Airpower Statistics," November 30, 2021. DOD, "Enhancing Security and Stability in Afghanistan," December 2018, p. 3. DOD, "Enhancing Security and Stability in Afghanistan," June 2017, p. 8.
- ¹⁵ "Agreement for Bringing Peace to Afghanistan between the Islamic Emirate of Afghanistan Which Is Not Recognized by the United States as a State and Is Known as the Taliban and the United States of America," February 29, 2020.
- ¹⁶ SIGAR, Quarterly Report to the United States Congress, SIGAR 2020-QR-2, April 30, 2020, pp. 102, 106. SIGAR interview with former senior advisor to Ghani, December 2, 2021. UN Security Council, "Twelfth report of the Analytical Support and Sanctions Monitoring Team submitted pursuant to resolution 2557 (2020) concerning the Taliban and other associated individuals and entities constituting a threat to the peace stability and security of Afghanistan," S/2021/486, June 1, 2021.
- ¹⁷ SIGAR, Quarterly Report to the United States Congress, SIGAR 2021-QR-3, July 30, 2021, p. 57.
- ¹⁸ SIGAR, Quarterly Report to the United States Congress, SIGAR 2020-QR-4, October 30, 2020, p. 73; SIGAR, Quarterly Report to the United States Congress, SIGAR 2021-QR-2, April 30, 2021, p. 56.
- ¹⁹ SIGAR, Quarterly Report to the United States Congress, SIGAR 2021-QR-2, p. 57.
- ²⁰ SIGAR, Quarterly Report to the United States Congress, SIGAR 2021-QR-2, p. 57.
- ²¹ Jonathan Schroden, "Lessons from the Collapse of Afghanistan's Security Forces," CTC Sentinel, vol. 14, no. 8 (October 2021), available online via https://ctc.usma.edu/lessons-from-the-collapse-of-afghanistans-security-forces/. David Zucchino and Najim Rahim, "A Wave of Afghan Surrenders to the Taliban Picks Up Speed" New York Times, May 27, 2021; SIGAR, Quarterly Report to the United States Congress, SIGAR 2021-QR-3, p. 67.
- ²² Pamela Constable, "Death of famed Afghan commander in Taliban massacre highlights the country's struggles and fears," Washington Post, June 19, 2021. Thomas Gibbons-Neff and Taimorr Shara, "The Taliban Close in on Afghan Cities, Pushing the Country to the Brink," New York Times, February 15, 2021, last modified July 9, 2021, https://www.nytimes.com/2021/02/15/world/asia/taliban-afghanistan.html.
- ²³ Schroden, "Lessons from the Collapse of Afghanistan's Security Forces," CTC Sentinel.
- ²⁴ DOD Office of Inspector Ggeneral. "Operation Freedom's Sentinel: Lead Inspector General Report to the United States Congress, July 1, 2021–September 30, 2021," November 16, 2021, p. 6.
- ²⁵ Susannah George and Aziz Tassal, "Taliban advances into major Afghan cities for first time in two decades," *Washington Post*, August 1, 2021, https://www.washingtonpost.com/world/2021/08/01/taliban-attacks-afghanistan/.
- ²⁶ Fatima Faizi, "Afghan War Casualty Report: August 2021," New York Times, August 5, 2021, https://www.nytimes.com/2021/08/05/world/asia/afghanistan-casualty-report-august.html. Lynne O'Donnell, "More Provinces, Atrocities for Rampaging Taliban," Foreign Policy, August 9, 2021, https://foreignpolicy.com/2021/08/09/taliban-afghanistan-provinces-emirate-kabul-rampage/. Christina Goldbaum, Najim Rahim, and Sharif Hassan, "Afghanistan's commercial hub, Mazar-i-Sharif, falls to the insurgents," New York Times, August 14, 2021, https://www.nytimes.com/2021/08/14/world/asia/Taliban-afghanistan-mazar-i-sharif.html.

¹ SIGAR, Reconstructing the Afghan National Defense and Security Forces: Lessons Learned from the U.S. Experience in Afghanistan, SIGAR 17-62-LL, September 2017, p. x.

² SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, p. x.

³ UN General Assembly Security Council, "The situation in Afghanistan and its implications for international peace and security," A/58/868-S/2004/634, August 12, 2004, p. 6.

⁴ SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, p. x.

⁵ SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, p. xi.

⁶ SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, p. xi.

⁷ Donald Rumsfeld, Secretary of Defense, "General McCaffrey's Report on Afghanistan," memo to General Peter Pace, June 15, 2006, enclosure p. 6.

- ²⁷ Schroden, "Lessons from the Collapse of Afghanistan's Security Forces," *CTC Sentinel.* Goldbaum, Rahim, and Hassan, "Afghanistan's commercial hub, Mazar-i-Sharif...." *New York Times*, August 14, 2021.
- ²⁸ Schroden, "Lessons from the Collapse of Afghanistan's Security Forces," CTC Sentinel.
- ²⁹ Schroden, "Lessons from the Collapse of Afghanistan's Security Forces," CTC Sentinel.
- ³⁰ Goldbaum, Rahim, and Hassan, "Afghanistan's commercial hub, Mazar-i-Sharif....", New York Times, August 14, 2021; Ayaz Gul, "Taliban Seize Several Major Afghan Provincial Capitals," Voice of America, August 13, 2021. Chris Pleasance, "Taliban captures sixth city in less than a week," Daily Mail, August 8, 2021, https://www.dailymail.co.uk/news/article-9875871/Afghan-military-pilots-quit-targeted-Taliban-assassinations.html.
- ³¹ Schroden, "Lessons from the Collapse of Afghanistan's Security Forces," CTC Sentinel.
- 32 SIGAR, Quarterly Report to the United States Congress, SIGAR 2021-QR-2, p. 70.
- ³³ DOD Office of Inspector General, "Operation Freedom's Sentinel," pp. 13, 18. Schroden, "Lessons from the Collapse of Afghanistan's Security Forces," *CTC Sentinel*.
- 34 Schroden, "Lessons from the Collapse of Afghanistan's Security Forces," CTC Sentinel.
- 35 SIGAR interview with former General Sami Sadat, October 14, 2021.
- ³⁶ DOD Office of Inspector General, "Operation Freedom's Sentinel," p. 13.
- ³⁷ DOD Office of Inspector General, "Operation Freedom's Sentinel," p. 13.
- ³⁸ Andrew Quilty, "Taleban Opportunism and ANSF Frustration: How the Afghan conflict has changed since the Doha agreement," Afghanistan Analysts Network, October 12, 2020. Steve Coll and Adam Entous, "The Secret History of the U.S. Diplomatic Failure in Afghanistan," New Yorker, December 10, 2021. SIGAR interview with former General Sami Sadat, November 26, 2021. SIGAR interview with former senior Ministry of Defense official, March 22, 2022. SIGAR interview with Ahmad Zia Massoud, former vice president of Afghanistan, July 25, 2022. SIGAR interview with senior Afghan government official, December 2, 2021.
- ³⁹ Kate Clark, "Afghanistan's Conflict in 2021 (2): Republic collapse and Taliban victory in the long-view of history," Afghanistan Analysts Network, December 30, 2021, https://www.afghanistan-analysts.org/en/reports/war-and-peace/afghanistans-conflict-in-2021-2-republic-collapse-and-Taliban-victory-in-the-long-view-of-history/. SIGAR interview with former senior ANDSF official, November 30, 2021. Susannah George, "Afghanistan's military collapse: Illicit deals and mass desertions," Washington Post, August 15, 2021, https://www.washingtonpost.com/world/2021/08/15/afghanistan-military-collapse-taliban/. SIGAR interview with retired Lt. Gen. Dan Bolger, September 8, 2021. SIGAR interview with former General Sami Sadat, October 14, 2021. SIGAR interview with former Deputy Minister Hosna Jalil, December 17, 2021. SIGAR interview with former senior Afghan official, December 2, 2021. SIGAR, Quarterly Report to the United States Congress, SIGAR 2019-QR-4, October 30,
- 2019, pp. 83, 116–117.

 40 DOD, "Secretary of Defense Austin and Chairman of the Joint Chiefs of Staff Gen. Milley Press Briefing," May 6, 2021.

 DOD, "Pentagon Press Secretary John F. Kirby Holds an Off-Camera Press Briefing," June 2, 2021. SIGAR interview with retired Lt. Gen. Dan Bolger, September 8, 2021.
- ⁴¹ SIGAR interview with a governance subject matter expert, August 31, 2021. Dipali Mukhopadhyay, "The Afghan Stag Hunt," *Lawfare*, February 25, 2019, https://www.lawfareblog.com/afghan-stag-hunt.
- ⁴² SIGAR interview with former General Sami Sadat, October 14, 2021.
- ⁴³ SIGAR interview with former senior ANDSF official, November 30, 2021.
- ⁴⁴ "Agreement for Bringing Peace to Afghanistan...," February 29, 2020.
- ⁴⁵ SIGAR interview with former General Sami Sadat, October 14, 2021. SIGAR interview with former senior Afghan official, December 2, 2021. SIGAR, *What We Need to Learn: Lessons from Twenty Years of Afghanistan Reconstruction*, SIGAR 21-46-LL, August 2021, pp. 13–14. Jennifer Brick Murtazashvili, "The Collapse of Afghanistan," *Journal of Democracy*, vol. 33, no. 1 (January 2022).
- ⁴⁶ Thomas Joscelyn and Bill Roggio, "Analysis: Taliban leader declares victory after U.S. agrees to withdrawal deal," Long War Journal, March 3, 2020, https://www.longwarjournal.org/archives/2020/03/analysis-taliban-leader-declares-victory-after-u-s-agrees-to-withdrawal-deal.php.
- ⁴⁷ Lynne O'Donnell, "Defying Peace Deal, Freed Taliban Return to Battlefield," *Foreign Policy*, September 3, 2020, https://foreignpolicy.com/2020/09/03/defying-peace-deal-freed-taliban-prisoners-return-battlefield-afghanistan/.
- ⁴⁸ Clark, "Afghanistan's conflict in 2021 (2)," Afghanistan Analysts Network. DOD Office of Inspector General, "Operation Freedom's Sentinel," p. 13. SIGAR interview with former senior Afghan official, December 2, 2021. O'Donnell, "Defying Peace Deal, Freed Taliban Return to Battlefield," *Foreign Policy*.
- ⁴⁹ Schroden, "Lessons from the Collapse of Afghanistan's Security Forces," *CTC Sentinel*. SIGAR interview with former General Sami Sadat, October 14, 2021. Secretary of Defense Lloyd J. Austin III, "Ending the U.S. Military Mission in Afghanistan," testimony before the House Armed Services Committee, September 29, 2021.
- 50 O'Donnell, "Defying Peace Deal, Freed Taliban Return to Battlefield," Foreign Policy. Alan Cullison and Saeed Shah, "Taliban Commander Who Led Attack on Afghan City was Released from Prison Last Year, Officials Say," Wall Street Journal, updated August 3, 2021, https://www.wsj.com/articles/taliban-commander-who-led-attack-on-afghan-city-was-released-from-prison-last-year-officials-say-11628010527.
- ⁵¹ SIGAR interview with former General Sami Sadat, October 14, 2021. Cullison and Shah, "Taliban Commander Who Led Attack on Afghan City...," Wall Street Journal.
- 52 O'Donnell, "Defying Peace Deal, Freed Taliban Return to Battlefield," Foreign Policy.

- 53 SIGAR interview with former senior Afghan official, December 2, 2021.
- 54 SIGAR interview with Lisa Curtis, February 17, 2022. SIGAR interview with senior Afghan government official, December 2, 2021. SIGAR interview with Hazara leader Mohammed Mohaqeq, July 20, 2022. SIGAR interview with former Ministery of Education Yunis Qanooni, June 23, 2022. SIGAR interview with former Deputy Foreign Minister Hekmat Karzai, January 1, 2022.
- 55 SIGAR interview with Lisa Curtis, February 17, 2022.
- ⁵⁶ SIGAR interview with senior Afghan government official, December 2, 2021.
- ⁵⁷ SIGAR interview with retired Lt. Gen. David Barno, September 30, 2021, SIGAR interview with Lisa Curtis, February 17, 2022.
- ⁵⁸ Kathy Gannon, "US left Afghan airfield at night, didn't tell new commander," Associated Press, July 6, 2021, https://apnews.com/article/bagram-afghanistan-airfield-us-troops-f3614828364f567593251aaaa167e623. Becky Sullivan, "Afghan and American Officials Dispute the Details of the U.S. Pullout from Bagram," NPR, July 6, 2021.
- ⁵⁹ Gannon, "US left Afghan airfield at night, didn't tell new commander," Associated Press.
- 60 SIGAR interview with former senior ANDSF official, November 30, 2021.
- 61 SIGAR interview with a governance subject matter expert, August 31, 2021. SIGAR interview with Kate Clark, January 7, 2022. SIGAR interview with former senior ANDSF official, November 30, 2021. SIGAR interview with former senior Ministry of Defense official, March 22, 2022.
- 62 SIGAR interview with former senior Afghan official, December 2, 2021.
- ⁶³ SIGAR interviews with former General Sami Sadat, October 14, 2021, and November 26, 2021; SIGAR interview with Jonathan Schroden, November 5, 2021.
- 64 SIGAR interview with a senior State official, December 23, 2021; Vanda Felbab-Brown, "Why the Taliban Won," Foreign Affairs, August 17, 2021, https://www.foreignaffairs.com/articles/united-states/2021-08-17/why-taliban-won. Interview with Olivier Roy of the European University Institute, August 30, 2021. SIGAR interview with Kate Clark, January 7, 2022.
- ⁶⁵ SIGAR interview with a senior State official, December 23, 2021.
- ⁶⁶ Clark, "Afghanistan's conflict in 2021 (2)," Afghanistan Analysts Network. SIGAR interviews with Kate Clark, January 7, 2022, and February 11, 2022.
- ⁶⁷ SIGAR interview with former senior Afghan official, December 2, 2021.
- 68 Coll and Entous, "The Secret History of the U.S. Diplomatic Failure in Afghanistan," New Yorker.
- 69 SIGAR email correspondence with Hamdullah Mohib, April 13, 2022.
- ⁷⁰ SIGAR interview with Abdul Qayom Rahimi, May 6, 2022. SIGAR interview with Rafi Fazel, June 21, 2022. SIGAR interview with Atta Noor, June 13, 2022. SIGAR interview with senior Ministry of Defense official, May 20, 2022; SIGAR interview with former Finance Minister Khalid Payenda, March 22, 2022.
- ⁷¹ SIGAR interview with Abdul Qayom Rahimi, May 6, 2022.
- 72 Felbab-Brown, "Why the Taliban Won."
- ⁷³ SIGAR interview with General James Mattis, June 9, 2022.
- 74 "Security and Defense Cooperation Agreement Between the Islamic Republic of Afghanistan and the United States of America," September 30, 2014; Charles Recknagel, "Explainer: Key Points in U.S.-Afghan Bilateral Security Agreement," Radio Free Europe/Radio Liberty, September 30, 2014, https://www.rferl.org/a/explainer-bsa-afghan-us-security-agreement-bsa/26613884.html.
- ⁷⁵ SIGAR interview with senior Afghan official, December 2, 2021.
- ⁷⁶ Rod Nordland, "Taliban End Takeover of Kunduz After 15 Days," New York Times, October 13, 2015. Joseph Goldstein and Mujib Mashal, "Taliban Fighters Capture Kunduz City as Afghan Forces Retreat," New York Times, September 28, 2015. Lead Inspector General Report to the United States Congress, "Operation Freedom's Sentinel," July 1, 2018–September 30, 2018, p. 12.
- ⁷⁷ SIGAR interview with Thomas Barfield, February 9, 2022.
- ⁷⁸ Coll and Entous, "The Secret History of the U.S. Diplomatic Failure in Afghanistan," *New Yorker*. Mukhopadhyay, "The Afghan Stag Hunt,"
- ⁷⁹ Yaroslav Trofimov, "How the Taliban Overran the Afghan Army, Built by the U.S. Over 20 Years," *Wall Street Journal*, August 14, 2021; SIGAR interview with Hekmat Karzai, January 10, 2022; SIGAR email correspondence with Hamdullah Mohib, April 13, 2022.
- 80 SIGAR interview with Thomas Barfield, February 9, 2022.
- ⁸¹ U.S. Institute of Peace Afghanistan Study Group, "Afghanistan Study Group Final Report: A Pathway for Peace in Afghanistan," February 3, 2021.
- ⁸² General Kenneth McKenzie, "To receive testimony on the conclusion of military operations in Afghanistan and plans for future counterterrorism operations," testimony before the Senate Armed Services Committee, September 28, 2021.
- ⁸³ White House, "Remarks by President Trump on the Strategy..." David Nakamura and Abby Phillip, "Trump announces new strategy for Afghanistan that calls for a troop increase," *Washington Post*, August 21, 2017.
- ⁸⁴ SIGAR interview with a senior State official, December 23, 2021. Coll and Entous, "The Secret History of the U.S. Diplomatic Failure in Afghanistan," *New Yorker.*
- 85 Coll and Entous, "The Secret History of the U.S. Diplomatic Failure in Afghanistan," New Yorker.

- 86 Jennifer Hansler and Kylie Atwood, "Senior Afghan official accuses US envoy of 'delegitimizing' Afghan government," CNN. March 14, 2019.
- 87 SIGAR interview with a senior State official, December 23, 2021.
- 88 SIGAR interview with Hekmat Karzai, January 10, 2022.
- ⁸⁹ Johnny Walsh, "The State of Play in U.S.-Taliban Talks and the Afghan Peace Process," U.S. Institute of Peace, April 11, 2019, https://www.usip.org/publications/2019/04/state-play-us-taliban-talks-and-afghan-peace-process.
- 90 SIGAR interview with a governance subject matter expert, August 31, 2021; Mukhopadhyay, "The Afghan Stag Hunt."
- 91 Mukhopadhyay, "The Afghan Stag Hunt."
- 92 Thomas Ruttig, "A Deal in the Mist: How much of the US-Taliban Doha agreement has been implemented?" Afghanistan Analysts Network, February 25, 2021, https://www.afghanistan-analysts.org/en/reports/war-and-peace/a-deal-in-the-mist-how-much-of-the-us-Taliban-doha-agreement-has-been-implemented/.
- 93 Anand Gopal, No Good Men Among the Living (New York: Metropolitan Books, 2014), p. 105; Ruttig, "A Deal in the Mist..."
- 94 SIGAR interview with retired Lt. Gen. David Barno, September 30, 2021.
- 95 George, "Afghanistan's military collapse...," Washington Post. SIGAR interview with Carter Malkasian, December 14, 2021; SIGAR interview with Jonathan Schroden, November 5, 2021.
- ⁹⁶ General Mark Milley and Secretary of Defense Lloyd Austin III, "Ending the U.S. Military Mission in Afghanistan," testimony before the House Armed Services Committee, September 29, 2021; Kate Clark and Roxanna Shapour, "The Khalid Payenda Interview (1): An insider's view of politicking, graft, and the fall of the Republic," Afghanistan Analysts Network, September 27, 2021 https://www.afghanistan-analysts.org/en/reports/economy-development-environment/the-khalid-payenda-interview-1-an-insiders-view-of-politicking-graft-and-the-fall-of-the-republic/; George, "Afghanistan's military collapse...;" SIGAR interview with former General Sami Sadat, November 26, 2021; SIGAR interview with former ANDSF official, January 19, 2022.
- ⁹⁷ SIGAR interview with a governance subject matter expert, August 31, 2021; SIGAR interview with former Minister of Interior Masoud Andarabi, December 1, 2021; Murtazashvili, "The Collapse of Afghanistan." SIGAR interview with former General Sami Sadat, November 26, 2021; General Mark Milley, "Ending the U.S. Military Mission in Afghanistan," testimony before the House Armed Services Committee, September 29, 2021.
- 98 SIGAR interview with Antonio Giustozzi, January 28, 2022.
- 99 George, "Afghanistan's military collapse...," Washington Post.
- 100 SIGAR interview with Carter Malkasian, December 14, 2021.
- 101 "Leaked memo fuels accusations of ethnic bias in Afghan government," Reuters, September 21, 2017, https://www.reuters.com/article/us-afghanistan-politics/leaked-memo-fuels-accusations-of-ethnic-bias-in-afghan-government-idUSKCN1BW15U; Dipali Mukhopadhyay, "The Taliban isn't the only challenge for the Afghanistan government," Washington Post, July 8, 2021, https://www.washingtonpost.com/politics/2021/07/08/taliban-isnt-only-challenge-afghanistan-government/.
- ¹⁰² SIGAR interview with Masoud Andarabi, December 1, 2021.
- ¹⁰³ Andrew Quilty, "Taliban Opportunism and ANSF Frustration: How the Afghan conflict has changed since the Doha agreement," Afghanistan Analysts Network, October 12, 2020, https://www.afghanistan-analysts.org/en/reports/war-and-peace/Taliban-opportunism-and-ansf-frustration-how-the-afghan-conflict-has-changed-since-the-doha-agreement/. Martine van Bijlert, "Afghanistan's Conflict in 2021 (1): The Taliban's sweeping offensive as told by people on the ground," Afghanistan Analysts Network, December 28, 2021, https://www.afghanistan-analysts.org/en/reports/war-and-peace/afghanistans-conflict-in-2021-1-the-Talibans-sweeping-offensive-as-told-by-people-on-the-ground/. SIGAR interview with Kate Clark, February 11, 2022.
- ¹⁰⁴ Quilty, "Taliban Opportunism and ANSF Frustration..." Afghanistan Analysts Network.
- 105 George, "Afghanistan's military collapse...," Washington Post. van Bijlert, "Afghanistan's Conflict in 2021 (1)," Afghanistan Analysts Network. SIGAR interview with Carter Malkasian, December 14, 2021. [P2-212-05]
- ¹⁰⁶ van Bijlert, "Afghanistan's Conflict in 2021 (1)," Afghanistan Analysts Network.
- ¹⁰⁷ van Bijlert, "Afghanistan's Conflict in 2021 (1)," Afghanistan Analysts Network.
- 108 SIGAR interview with Kate Clark, February 11, 2022.
- ¹⁰⁹ Mujib Mashal, "How the Taliban Outlasted a Superpower: Tenacity and Carnage" New York Times, May 26, 2020, https://www.nytimes.com/2020/05/26/world/asia/taliban-afghanistan-war.html. SIGAR interview with retired Lt. Gen. Dan Bolger, September 8, 2021. Theo Farrell, "Unbeatable: Social Resources, Military Adaptation, and the Afghan Taliban," Texas National Security Review, vol. 1, no. 3, (May 2018). SIGAR interview with Carter Malkasian, December 14, 2021.
- ¹¹⁰ Mashal, "How the Taliban Outlasted a Superpower...," New York Times.
- 111 SIGAR interview with Carter Malkasian, December 14, 2021; SIGAR interview with Kate Clark, February 11, 2022.
- ¹¹² Schroden, "Lessons from the Collapse of Afghanistan's Security Forces," *CTC Sentinel*. General Mark Milley, "Ending the U.S. Military Mission in Afghanistan," testimony before the House Armed Services Committee, September 29, 2021.
- 113 Gordon Lubold and Yaroslav Trofimov, "Afghan Government Could Collapse Six Months After U.S. Withdrawal, New Intelligence Assessment Says," Wall Street Journal, updated June 23, 2021, https://www.wsj.com/articles/afghan-government-could-collapse-six-months-after-u-s-withdrawal-new-intelligence-assessment-says-11624466743. General

- Kenneth McKenzie, "Ending the U.S. Military Mission in Afghanistan," testimony before the House Armed Services Committee, September 29, 2021.
- ¹¹⁴ White House, "Remarks by President Trump on the Strategy...," August 21, 2017; U.S. Air Forces Central Combined Air and Space Operations Center, "Combined Forces Air Component Commander, 2007–2010 Airpower Statistics," December 31, 2010; "Combined Forces Air Component Commander, 2010–2015 Airpower Statistics," July 31, 2015; "Combined Forces Air Component Commander, 2014–2021 Airpower Statistics," November 30, 2021.
- ¹¹⁵ SIGAR interviews with former General Sami Sadat, October 14, 2021, and November 26, 2021; SIGAR interview with former General Hibatullah Alizai, February 3, 2022.
- 116 SIGAR interview with former General Sami Sadat, October 14, 2021.
- ¹¹⁷ U.S. Air Forces Central Combined Air and Space Operations Center, "Combined Forces Air Component Commander, 2014–2021 Airpower Statistics," November 30, 2021.
- ¹¹⁸ Kate Clark, "The Taleban's rise to power: As the U.S. prepared for peace, the Taleban prepared for war," Afghanistan Analysts Network, August 21, 2021.
- ¹¹⁹ SIGAR, Quarterly Report to the United States Congress, SIGAR 2020-QR-Q2, pp. 102, 106.
- 120 Schroden, "Lessons from the Collapse of Afghanistan's Security Forces," CTC Sentinel.
- 121 Clark, "Afghanistan's conflict in 2021 (2)," Afghanistan Analysts Network. Schroden, "Lessons from the Collapse of Afghanistan's Security Forces," CTC Sentinel. SIGAR interview with former senior ANDSF official, November 30, 2021; SIGAR interview with former General Sami Sadat, October 14, 2021.
- 122 SIGAR interview with former senior Afghan official, December 2, 2021.
- ¹²³ David E. Sanger, Eric Schmitt, and Thomas Gibbons-Neff, "A Secret Accord With the Taliban: When and How the U.S. Would Leave Afghanistan," *New York Times*, March 8, 2020.
- 124 Coll and Entous, "The Secret History of the U.S. Diplomatic Failure in Afghanistan," New Yorker.
- ¹²⁵ SIGAR interview with a senior State official, December 23, 2021.
- 126 Coll and Entous, "The Secret History of the U.S. Diplomatic Failure in Afghanistan," New Yorker.
- 127 Coll and Entous, "The Secret History of the U.S. Diplomatic Failure in Afghanistan," New Yorker.
- ¹²⁸ SIGAR interview with former General Sami Sadat, October 14, 2021; SIGAR interview with former senior Afghan official, December 2, 2021.
- ¹²⁹ SIGAR interview with former senior Afghan official, December 2, 2021.
- ¹³⁰ SIGAR interview with former senior Afghan official, December 2, 2021; SIGAR interview with former General Sami Sadat, October 14, 2021; SIGAR interview with Masoud Andarabi, December 1, 2021.
- 131 SIGAR interview with former General Sami Sadat, October 14, 2021.
- 132 SIGAR interview with former General Sami Sadat, October 14, 2021.
- 133 SIGAR interview with former senior Afghan official, December 2, 2021.
- ¹³⁴ SIGAR interview with former General Sami Sadat, October 14, 2021.
- ¹³⁵ SIGAR interview with former senior Afghan official, December 2, 2021; SIGAR interview with former General Sami Sadat, October 14, 2021.
- ¹³⁶ SIGAR interview with Jonathan Schroden, November 5, 2021.
- ¹³⁷ SIGAR interview with former senior Afghan official, December 2, 2021.
- ¹³⁸ James Stavridis, "I was Deeply Involved in War in Afghanistan for More Than a Decade. Here's What We Must Learn," *Time*, August 16, 2021, https://time.com/6090623/afghanistan-us-military-lessons/.
- 139 SIGAR interview with Jonathan Schroden, November 5, 2021.
- 140 SIGAR, Quarterly Report to the United States Congress, SIGAR 2020-QR-4, October 30, 2020, p. 71.
- 141 SIGAR, Quarterly Report to the United States Congress, SIGAR 2021-QR-1, January 30, 2021, p. 54.
- 142 SIGAR interview with Masoud Andarabi, December 1, 2021. SIGAR interview with former deputy minister Hosna Jalil, December 17, 2021. SIGAR interview with former General Hibatullah Alizai, February 3, 2022.
- ¹⁴³ SIGAR interview with Masoud Andarabi, December 1, 2021.
- ¹⁴⁴ SIGAR interview with former senior Ministry of Interior official, November 30, 2021.
- ¹⁴⁵ SIGAR interview with former senior Afghan official, December 2, 2021.
- ¹⁴⁶ SIGAR interviews with former General Sami Sadat, October 14, 2021, and November 26, 2021. SIGAR interview with General Sharif Yaftali, June 7, 2022. SIGAR interview with Afghan corps commander, June 16, 2022; SIGAR interview with senior MOD official, March 22, 2022. SIGAR interview with senior MOD official, June 9, 2022.
- ¹⁴⁷ SIGAR interview with former General Sami Sadat, November 26, 2021.
- ¹⁴⁸ SIGAR interview with former General Sami Sadat, October 14, 2021.
- ¹⁴⁹ SIGAR interview with retired Lt. Gen. David Barno, September 30, 2021.
- 150 DOD, "Enhancing Security and Stability in Afghanistan," June 2020, pp. 43, 45, and December 2020, p. 76.
- ¹⁵¹ DOD, "Enhancing Security and Stability in Afghanistan," December 2020, p. 45.
- ¹⁵² SIGAR, Quarterly Report to the United States Congress, SIGAR 2021-QR-2, p. 56.
- ¹⁵³ SIGAR interview with former senior Afghan official, December 2, 2021.
- 154 SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, p. xii.

- ¹⁵⁵ SIGAR, Divided Responsibility: Lessons from U.S. Security Sector Assistance Efforts in Afghanistan, SIGAR 19-39-LL, July 29, 2019, pp. 77-78.
- ¹⁵⁶ DOD, "Enhancing Security and Stability in Afghanistan," December 2020, p. 32.
- ¹⁵⁷ DOD, "Enhancing Security and Stability in Afghanistan," June 2020, p. 70.
- ¹⁵⁸ SIGAR visit to Train Advise Assist Command–Air, April 30, 2017. SIGAR, *Quarterly Report to the United States Congress*, SIGAR 2020-QR-4, p. 71.
- 159 SIGAR visit to Train Advise Assist Command-Air, April 30, 2017.
- ¹⁶⁰ DOD, "Enhancing Security and Stability in Afghanistan," June 2020, p. 77.
- ¹⁶¹ DOD, "Enhancing Security and Stability in Afghanistan," December 2020, p. 50.
- ¹⁶² SIGAR, Quarterly Report to the United States Congress, SIGAR 2021-QR-2, p. 56.
- ¹⁶³ SIGAR interview with former General Sami Sadat, October 14, 2021; SIGAR interview with former General Hibatullah Alizai, February 3, 2022.
- ¹⁶⁴ SIGAR interview with former General Sami Sadat, October 14, 2021.
- 165 DOD, "Enhancing Security and Stability in Afghanistan," December 2020, pp. 37, 56-57,
- ¹⁶⁶ SIGAR interview with Masoud Andarabi, December 1, 2021.
- 167 SIGAR interview with former General Hibatullah Alizai, February 3, 2022; DOD, "Pentagon Press Secretary John F. Kirby Holds a Press Conference," transcript, July 6, 2021, https://www.defense.gov/News/Transcripts/Transcript/Article/2683654/pentagon-press-secretary-john-f-kirby-holds-a-press-briefing.
- ¹⁶⁸ SIGAR interview with former General Sami Sadat, October 14, 2021.
- ¹⁶⁹ SIGAR, *Quarterly Report to the United States Congress*, SIGAR 2021-OR-1, p. 67.
- 170 DOD, "Operation Freedom's Sentinel Lead Inspector General Report to the United States Congress," April 1, 2021–June 30, 2021.
- 171 SIGAR interview with former General Sami Sadat, October 14, 2021; DOD, "Enhancing Security and Stability in Afghanistan," December 2020, p. 42; Colin Marcum, "How Enablers Shape the Deep Fight for the BCT," Fires, March—April 2017.
- ¹⁷² DOD, "Enhancing Security and Stability in Afghanistan," June 2020, p. 76, and December 2020, pp. 43, 45.
- ¹⁷³ DOD, response to SIGAR data call, June 16, 2020. SIGAR, *Quarterly Report to the United States Congress*, SIGAR 2020-QR-3, July 30, 2020, p. 80.
- ¹⁷⁴ DOD, "Enhancing Security and Stability in Afghanistan," D cember 2020, p. 43.
- 175 DOD, "Enhancing Security and Stability in Afghanistan," December 2020, p. 44-45.
- ¹⁷⁶ DOD, "Enhancing Security and Stability in Afghanistan," December 2020, p. 43.
- ¹⁷⁷ DOD, "Enhancing Security and Stability in Afghanistan," December 2020, p. 33.
- ¹⁷⁸ DOD, "Enhancing Security and Stability in Afghanistan," December 2020, pp. 42–43; SIGAR interview with former General Sami Sadat, October 14, 2021; Marcum, "How Enablers Shape the Deep Fight for the BCT."
- ¹⁷⁹ SIGAR, *Quarterly Report to the United States Congress*, SIGAR 2021-QR-2, p. 104. Murtazashvili, "The Collapse of Afghanistan." Mukhopadhyay, "The Taliban isn't the only challenge for the Afghanistan government," *Washington Post*.
- 180 Mukhopadhyay, "The Taliban isn't the only challenge for the Afghanistan government," Washington Post.
- ¹⁸¹ International Crisis Group, "Afghanistan: The Future of the National Unity Government," April 10, 2017, pp. i, 2, 7; George Packer, "Afghanistan's Theorist-In-Chief," *The New Yorker*, July 4, 2016.
- ¹⁸² Packer, "Afghanistan's Theorist-In-Chief," New Yorker.
- 183 According to the agreement, the "head of key security and economic institutions and independent directorates" would be equally selected, and "the two teams [would] be equally represented in the National Security Council at the leadership level, and equitably represented at the membership level."
- ¹⁸⁴ International Crisis Group, "Afghanistan: The Future of the National Unity Government," April 10, 2017, pp. 7-8.
- ¹⁸⁵ Timor Sharan, "What Went Wrong: The 2021 Collapse of Afghan National Security Forces," Afghanistan Analysts Network, December 15, 2022, https://www.afghanistan-analysts.org/en/reports/war-and-peace/what-went-wrong-the-2021-collapse-of-afghan-national-security-forces/.
- ¹⁸⁶ International Crisis Group, "Afghanistan: The Future of the National Unity Government," pp. 4, 8; Bertelsmann Stiftung, "BTI 2022 Country Report Afghanistan," 2022.
- 187 International Crisis Group, "Afghanistan: The Future of the National Unity Government," p. 14.
- ¹⁸⁸ International Crisis Group, "Afghanistan: The Future of the National Unity Government," pp. 11, 16–17; SIGAR interview with Abdullah Khenjani, January 10, 2022; SIGAR interview with Thomas Barfield, February 9, 2022.
- ¹⁸⁹ International Crisis Group, "Afghanistan: The Future of the National Unity Government," p. 3.
- 190 UN Security Council, press release, "Afghanistan's Government Must Work to Improve Trust in Security. Sector amid Rising Tensions, Terrorist Attacks, special Representative Tells Security Council," SC/12882, June 21, 2017, https://press.un.org/en/2017/sc12882.doc.htm.
- 191 International Crisis Group, "Afghanistan: The Future of the National Unity Government," pp. i, 13.
- ¹⁹² International Crisis Group, "Afghanistan: The Future of the National Unity Government," pp. i, 13, 15–16; SIGAR interview with Thomas Barfield, February 9, 2022.
- 193 International Crisis Group, "Afghanistan: The Future of the National Unity Government," p. 4, 16

- 194 International Crisis Group, "Afghanistan: The Future of the National Unity Government," pp. 11-12.
- 195 Bertelsmann Stiftung, "BTI 2022 Country Report Afghanistan."
- 196 Ayesha Tanzeem, "Khalilzad: Ghani's 'Intransigence,' Afghan Elite's 'Selfishness' Led to Collapse," Voice of America, October 27, 2021, https://www.voanews.com/a/khalilzad-ghani-intransigence-afghan-elite-selfishness-led-to-collapse/6288276.html.
- 197 Bertelsmann Stiftung, "BTI 2022 Country Report Afghanistan." "AAN Dossier XXVII: Afghanistan's contested 2019 presidential election and its aftermath," Afghanistan Analysts Network, September 30, 2020, https://www.afghanistan-analysts.org/en/dossiers/thematic-dossier-xxvii-afghanistans-contested-2019-presidential-election-and-its-aftermath/.
- ¹⁹⁸ Michael E. O'Hanlon and John R. Allen, "Resolving the Ghani-Abdullah impasse in Afghanistan," Brookings Institution, March 25, 2020, https://www.brookings.edu/2020/03/25/resolving-the-ghani-abdullah-impasse-in-afghanistan/.
 Bertelsmann Stiftung, "BTI 2022 Country Report Afghanistan."
- ¹⁹⁹ The power-sharing agreement also sought to facilitate political consensus by forming a Supreme State Council consisting of political leaders and stakeholders.
- ²⁰⁰ Ali Yawar Adili, "Still Preoccupied by 'Who Gets What': 100 days of the new government, but no full cabinet," Afghanistan Analysts Network, August 5, 2020, https://www.afghanistan-analysts.org/en/reports/political-landscape/still-preoccupied-by-who-gets-what-100-days-of-the-new-government-but-no-full-cabinet/.
- 201 Rahim Faiez, "Afghan president appoints 2 ministers, angers ruling partner," Associated Press, March 20, 2021, https://apnews.com/article/abdullah-abdullah-peace-process-ashraf-ghani-taliban-afghanistan-823a63122516ed2b87d8d66be997ce04.
- 202 Aruni Jayakody, "Separation of Powers in Afghanistan: Theory and Practice," Afghanistan Research and Evaluation Unit, April 2015, https://www.ecoi.net/en/file/local/1294779/1226_1430742590_1509e-separation-of-powers-in-afghanistan-theory-and-practice.pdf. SIGAR interview with Thomas Barfield, February 9, 2022.
- ²⁰³ Packer, "Afghanistan's Theorist-In-Chief," *New Yorker*. Pamela Constable, "Divisions within Afghanistan's government reach a new crisis point," *The Washington Post*, November 16, 2016
- 204 BBC Farsi, قانون سرپرستى وزارتخانه هاى افغانستان تصويب شد' December 26, 2009, https://www.bbc.com/persian/afghanistan/2009/12/091226_a-afghan-acting-ministers-law
- ²⁰⁵ Jayakody, "Separation of Powers in Afghanistan."
- وزيران-پيشين-داخله- رفاع به کار خود ادامه می دهند ²⁰⁶ وزيران-پيشين-داخله و دفاع به کار خود ادامه می دهند ²⁰⁶ وزيران-پيشين داخله-/A-16145721 و دفاع به کار خود دادامه می دهند
- ²⁰⁷ Hamid Shalizi, "Afghan leader defies parliament by telling sacked ministers to stay," Reuters, November 14, 2016; Mehdi J. Hakimi, "The Judiciary and the Rule of Law in Afghanistan," *Judicature International*, vol. 105, no. 3.
- 208 وزراى دفاع و داخله و رئيس امنيت ملى افغانستان استيضاح مي شوند 208 BBC, March 26, 2017, https://www.bbc.com/persian/afghanistan-39400219
- ²⁰⁹ Constable, "Divisions within Afghanistan's government reach a new crisis point," Washington Post.
- ²¹⁰ Lt. Gen. Yasin Zia was appointed as First Deputy of the Ministry of Defense on April 6, 2019.
- ²¹¹ Constable, "Divisions within Afghanistan's government reach a new crisis point," Washington Post.
- 212 SIGAR interview with Jonathan Schroden, November 5, 2021; NewsNine, "Afghanistan: Meet President Ghani's two advisors who will negotiate transfer of power with Taliban," August 15, 2021, https://www.news9live.com/world/afghanistan/afghanistan-meet-president-ghanis-two-advisors-who-will-negotiate-transfer-of-power-with-taliban-66651.html. Murtazashvili, "The Collapse of Afghanistan."
- ²¹³ NewsNine, "Afghanistan: Meet President Ghani's two advisors who will negotiate transfer of power with Taliban." Hamdullah Mohib, "End-to-End 3D Video Communication over Heterogenous Networks," April 2014.
- ²¹⁴ SIGAR interview with Hekmat Karzai, January 10, 2022.
- ²¹⁵ SIGAR interview with Hekmat Karzai, January 10, 2022.
- ²¹⁶ SIGAR interview with Hekmat Karzai, January 10, 2022; SIGAR interview with Abdullah Khenjani, January 10, 2022; SIGAR interview with Mohammad Mohageg, July 20, 2022; SIGAR interview with Atta Noor, June 13, 2022.
- ²¹⁷ SIGAR interview with Rafi Fazel, June 21, 2022.
- 218 SIGAR interview with Hekmat Karzai, January 10, 2022; SIGAR interview with ANDSF spokesperson, April 27, 2022; SIGAR interview with Atta Noor, June 13, 2022; SIGAR interview with General Sharif Yaftali, June 7, 2022; SIGAR interview with Yunis Qanooni, June 23, 2022; SIGAR interview with Abdul Qayom Rahimi, May 6, 2022; SIGAR interview with Ahmad Zia Massoud, July 25, 2022; SIGAR interview with Mohammad Mohaqeq, July 20, 2022; SIGAR interview with Mohammad Rahimi, June 13, 2022; SIGAR interview with senior Ministry of Defense official, May 20, 2022.
- ²¹⁹ SIGAR interview with Hekmat Karzai, January 10, 2022.
- ²²⁰ Sharan, "What Went Wrong," Afghanistan Analysts Network.
- ²²¹ Elise Labott, "Can Biden Save Ashraf Ghani?" Foreign Policy, June 25, 2021.
- ²²² Trofimov, "How the Taliban Overran the Afghan Army, Built by the U.S. Over 20 Years," Wall Street Journal.
- ²²³ SIGAR interview with Ministry of Defense official, May 20, 2022.
- ²²⁴ SIGAR interview with a former Afghan member of parliament, December 27, 2021.
- ²²⁵ SIGAR interview with Masoud Andarabi, December 1, 2021.
- ²²⁶ National Security Council Charter, Office of National Security Council.
- ²²⁷ SIGAR interview with Hekmat Karzai, January 10, 2022.

- ²²⁸ SIGAR interview with Abdullah Khenjani, January 10, 2022.
- ²²⁹ SIGAR interview with Shahmahmood Miakhel, April 20, 2022.
- ²³⁰ Clark and Shapour, "The Khalid Payenda Interview (1)," Afghanistan Analysts Network.
- ²³¹ Clark and Shapour, "The Khalid Payenda Interview (1)," Afghanistan Analysts Network.
- 232 SIGAR interview with Shahmahmood Miakhel, April 20, 2022. SIGAR interview with Abdullah Khenjani, January 10, 2022.
- ²³³ Mohammad Ekram Andeshmand, "Why Did the Afghan Army Collapse?" Goftaman, January 13, 2022.
- ²³⁴ SIGAR interview with former General Sami Sadat, November 26, 2021.
- ²³⁵ SIGAR interview with General Fida Pirzada, January 21, 2022.
- ²³⁶ SIGAR interview with former General Sami Sadat, November 26, 2021.
- ²³⁷ Labott, "Can Biden Save Ashraf Ghani?" Foreign Policy.
- ²³⁸ The National Procurement Authority (NPA) acted as the secretariat for the National Procurement Commission, which was chaired by the president and consisted of permanent cabinet ministers. The NPA prepared evaluation reports for the commission to discuss and ultimately approve or reject major procurement contracts. SIGAR, *Quarterly Report to the United States Congress*, SIGAR 2015-QR-2, April 30, 2015, p. 136; SIGAR, *Quarterly Report to the United States Congress*, SIGAR 2015-QR-3, July 30, 2015, pp. 8, 54; Administrative Office of the President, "National Procurement Authority," August 8, 2020; Erin Houlihan and William Spencer, "Rule of Law, Governance, and Human Rights in Afghanistan, 2002 to 2016," U.S. Institute of Peace, August 29, 2017,
 - https://www.usip.org/publications/2017/08/rule-law-governance-and-human-rights-afghanistan-2002-2016.
- ²³⁹ Bertelsmann Stiftung, "BTI 2022 Country Report Afghanistan," p. 33.
- ²⁴⁰ DOD, "Enhancing Security and Stability in Afghanistan," December 2020, p. 36. SIGAR interview with former senior MOD official, March 22, 2022. SIGAR interview with former General Sami Sadat, October 14, 2021. SIGAR interview with former General Sami Sadat, November 26, 2021.
- ²⁴¹ DOD, "Enhancing Security and Stability in Afghanistan," December 2020, pp. 25, 36.
- ²⁴² SIGAR interview with former senior MOD official, March 22, 2022.
- ²⁴³ MOI Information Paper, Afghan-U.S. Security Compact, February 10, 2019; MOD Information Paper, Afghan-U.S. Security Compact, February 10, 2019.
- ²⁴⁴ MOD Information Paper, Afghan-U.S. Security Compact, February 10, 2019.
- ²⁴⁵ DOD, "Enhancing Security and Stability in Afghanistan," December 2020, p. 25; SIGAR interview with former senior MOD official, March 22, 2022.
- ²⁴⁶ SIGAR interview with former senior MOD official, March 22, 2022.
- ²⁴⁷ U.S.-Afghanistan Security Compact Joint Committee Meeting, June 18, 2019.
- ²⁴⁸ SIGAR interview with former senior MOD official, March 22, 2022.
- ²⁴⁹ SIGAR interview with former General Sami Sadat, November 26, 2021.
- ²⁵⁰ SIGAR interview with former General Sami Sadat, October 14, 2021.
- ²⁵¹ SIGAR interview with former General Sami Sadat, November 26, 2021.
- ²⁵² Andeshmand, "Why Did the Afghan Army Collapse?," Goftaman.
- ²⁵³ SIGAR interview with Hekmat Karzai, January 10, 2022.
- ²⁵⁴ SIGAR interview with former General Sami Sadat, October 14, 2021.
- ²⁵⁵ SIGAR interview with MD530 Pilot, February 4, 2022.
- ²⁵⁶ DOD, "Enhancing Security and Stability in Afghanistan," December 2018, pp. 4, 16, 39. SIGAR interview with Timor Sharan, September 2, 2022.
- ²⁵⁷ SIGAR interview with Timor Sharan, September 2, 2022.
- ²⁵⁸ Sharan, "What Went Wrong," Afghanistan Analysts Network.
- ²⁵⁹ SIGAR interview with former General Sami Sadat, November 26, 2021.
- ²⁶⁰ Clark and Shapour, "The Khalid Payenda Interview (1)," Afghanistan Analysts Network.
- ²⁶¹ SIGAR interview with Thomas Barfield, February 9, 2022; SIGAR interview with Abdullah Khenjani, January 10, 2022. Clark, "Afghanistan's conflict in 2021 (2)," Afghanistan Analysts Network.
- ²⁶² Clark, "Afghanistan's conflict in 2021 (2)," Afghanistan Analysts Network.
- ²⁶³ SIGAR, *Quarterly Report to the United States Congress*, SIGAR 2021-QR-3, pp. 52–53. Long War Journal, "Kunduz province in danger of falling to the Taliban," June 22, 2021, https://www.longwarjournal.org/archives/2021/06/kunduz-province-in-danger-of-falling-to-the-taliban.php.
- ²⁶⁴ Clark, "Afghanistan's conflict in 2021 (2)," Afghanistan Analysts Network.
- ²⁶⁵ SIGAR interview with Abdullah Khenjani, January 10, 2022; SIGAR interview with Thomas Barfield, February 9, 2022.
- ²⁶⁶ Andeshmand, "Why Did the Afghan Army Collapse?," Gotaman.
- ²⁶⁷ SIGAR interview with Abdullah Khenjani, January 10, 2022.
- ²⁶⁸ SIGAR interview with former General Sami Sadat, October 14, 2021.
- ²⁶⁹ SIGAR interview with Abdullah Khenjani, January 10, 2022.
- ²⁷⁰ Sharan, "What Went Wrong," Afghanistan Analysts Network.
- ²⁷¹ Sharan, "What Went Wrong," Afghanistan Analysts Network.

- ²⁷² Sharan, "What Went Wrong," Afghanistan Analysts Network; SIGAR interview with Timor Sharan, September 2, 2022; SIGAR interview with Atta Noor, June 13, 2022. SIGAR interview with MOD official, May 20, 2022.
- ²⁷³ SIGAR interview with Rafi Fazel, June 21, 2022.
- ²⁷⁴ SIGAR interview with Masoud Andarabi, December 1, 2021; Sharan, "What Went Wrong," Afghanistan Analysts Network.
- ²⁷⁵ SIGAR interview with Rafi Fazel, June 21, 2022.
- ²⁷⁶ SIGAR interview with Hekmat Karzai, January 10, 2022. SIGAR interview with Timor Sharan, September 2, 2022.
- ²⁷⁷ SIGAR interview with Rafi Fazel, June 21, 2022.
- ²⁷⁸ SIGAR interview with Hekmat Karzai, January 10, 2022.
- ²⁷⁹ SIGAR interview with former General Sami Sadat, November 26, 2021.
- ²⁸⁰ SIGAR interview with Hekmat Karzai, January 10, 2022.
- ²⁸¹ SIGAR interview with Timor Sharan, September 2, 2022.
- ²⁸² Sharan, "What Went Wrong," Afghanistan Analysts Network.
- ²⁸³ SIGAR interview with MOD official, May 20, 2022.
- ²⁸⁴ SIGAR interview with former General Hebatullah Alizai, February 3, 2022.
- ²⁸⁵ SIGAR interview with Masoud Andarabi, December 1, 2021; SIGAR interview with General Sami Sadat, October 14, 2021.
- ²⁸⁶ SIGAR interview with former General Sami Sadat, October 14, 2021.
- ²⁸⁷ SIGAR interview with former General Sami Sadat, October 14, 2021.
- ²⁸⁸ SIGAR interviews with former General Sami Sadat, October 14, 2021, and November 26, 2021; SIGAR interview with former ANDSF official, January 19, 2022.
- ²⁸⁹ Giti Rahimi, "Ghani: Promises of Evacuation to Elite Soldiers Caused Collapse," ToloNews, January 1, 2022, https://tolonews.com/afghanistan-176129.
- ²⁹⁰ SIGAR interview with Rafi Fazel, June 21, 2022.
- ²⁹¹ SIGAR interview with Abdullah Khenjani, January 10, 2022.
- ²⁹² SIGAR interview with Abdullah Khenjani, January 10, 2022.
- ²⁹³ SIGAR interview with Atta Noor, June 13, 2022.
- ²⁹⁴ SIGAR interview with Ahmad Zia Massoud, July 25, 2022.
- ²⁹⁵ SIGAR interview with former General Hebatullah Alizai, February 3, 2022.
- ²⁹⁶ SIGAR interview with a former Afghan member of parliament, December 27, 2021.
- ²⁹⁷ Clark, "Afghanistan's conflict in 2021 (2)," Afghanistan Analysts Network.
- ²⁹⁸ Secretary of Defense Lloyd Austin III, "Ending the U.S. Military Mission in Afghanistan," testimony before the House Armed Services Committee, September 29, 2021.
- ²⁹⁹ For example, see, SIGAR, Quarterly Report to the United States Congress, SIGAR 2021-QR-3, p. 62; SIGAR, Quarterly Report to the United States Congress SIGAR 2020-QR-3, pp. 3–11; SIGAR, Quarterly Report to the United States Congress, SIGAR 2019-QR-4, p. 83.
- SIGAR interview with MOI official, November 30, 2021; SIGAR interview with Masoud Andarabi, December 1, 2021; SIGAR interview with ANDSF official, January 19, 2022; SIGAR interview with senior MOD official, March 22, 2022; SIGAR interview with MOD official, May 20, 2022; SIGAR interview with MOD official, May 27, 2022; SIGAR interview with senior ANDSF official, June 15, 2022; SIGAR interview with Rafi Fazel, June 21, 2022; SIGAR interview with Shahmahmood Miakhel, April 20, 2022.
- 301 SIGAR interview with Khalid Payenda, March 22, 2022.
- ³⁰² SIGAR, *Quarterly Report to the United States Congress*, SIGAR 2020-QR-3, pp. 3–11.
- ³⁰³ Clark and Shapour, "The Khalid Payenda Interview (1)," Afghanistan Analysts Network.
- 304 SIGAR interview with Atta Noor, June 13, 2022.
- ³⁰⁵ Clark and Shapour, "The Khalid Payenda Interview (1)," Afghanistan Analysts Network. SIGAR, *Quarterly Report to the United States Congress*, SIGAR 2021-QR-4, October 30, 2021, pp. 100–101.
- 306 SIGAR interview with Rafi Fazel, June 21, 2022.
- ³⁰⁷ SIGAR, Quarterly Report to the United States Congress, SIGAR 2021-QR-3, p. 65.
- 308 SIGAR interview with former General Sami Sadat, October 14, 2021.
- 309 SIGAR interview with MD-530 pilot, February 4, 2022.
- 310 SIGAR, DOD's Salary Payments to the Afghan Ministry of Defense: DOD Did Not Use APPS as Intended and Internal Control Weaknesses Raise Questions About the Accuracy of Approximately \$232 Million in Salary Payments, SIGAR 22-34-AR, July 22, 2022, electronic pp. 12, 26, 34, 43.
- 311 SIGAR, Quarterly Report to the United States Congress, SIGAR 2021-QR-2, p. 68.
- 312 SIGAR, DOD's Salary Payments to the Afghan Ministry of Defense, SIGAR 22-34-AR, p. 26.
- ³¹³ SIGAR, *Quarterly Report to the United States Congress*, SIGAR 2021-QR-3, pp. 64–65; SIGAR interview with Masoud Andarabi, December 1, 2021; SIGAR interview with former deputy minister Hosna Jalil, December 17, 2021.
- 314 SIGAR, DOD's Salary Payments to the Afghan Ministry of Defense, SIGAR 22-34-AR, electronic pp. 12, 26, 34, 43.
- 315 SIGAR interview with Masoud Andarabi, December 1, 2021.
- ³¹⁶ SIGAR, *Quarterly Report to the United States Congress*, SIGAR 2021-QR-2, p. 68. SIGAR interview with former General Sami Sadat, October 14, 2021.

- ³¹⁷ Clark and Shapour, "The Khalid Payenda Interview (1)," Afghanistan Analysts Network. SIGAR, Quarterly Report to the United States Congress, SIGAR 2021-QR-4, pp. 100–101.
- 318 SIGAR interview with Charlotte Bellis, December 23, 2021.
- ³¹⁹ Government of the Islamic Republic of Afghanistan, Office of the President, "Presidential Decree 2669: Appointment of Cost-Saving Commission in Expenditure of the Security and Defense Sector of the Country," February 11, 2019.
- 320 Combined Security Transition Command-Afghanistan (CSTC-A), ANDSF Future Force 2024 Conference Outcomes.
- 321 Combined Security Transition Command-Afghanistan (CSTC-A), ANDSF Future Force 2024 Conference Outcomes.
- 322 Combined Security Transition Command-Afghanistan (CSTC-A), ANDSF Future Force 2024 Conference Outcomes.
- 323 Schroden, "Lessons from the Collapse of Afghanistan's Security Forces," CTC Sentinel. Ayesha Tanzeem, "Ghani Announces Afghanistan Security Plan, Promises Improvements in 6 Months," Voice of America, August 2, 2021, https://www.voanews.com/a/south-central-asia_ghani-announces-afghanistan-security-plan-promises-improvements-6-months/6209063.html. SIGAR interview with former General Hibatullah Alizai, February 3, 2022. SIGAR interview with former General Sami Sadat, October 14, 2021. Felbab-Brown, "Why the Taliban Won."
- 324 Clark and Shapour, "The Khalid Payenda Interview (1)," Afghanistan Analysts Network.
- 325 SIGAR interview with Hekmat Karzai, January 10, 2022.
- ³²⁶ SIGAR interview with Abdullah Khenjani, January 10, 2022.
- 327 Clark and Shapour, "The Khalid Payenda Interview (1)," Afghanistan Analysts Network.
- ³²⁸ Clark and Shapour, "The Khalid Payenda Interview (1)," Afghanistan Analysts Network.
- ³²⁹ SIGAR interview with former senior Afghan official, December 2, 2021.
- 330 SIGAR interview with Thomas Barfield, February 9, 2022.
- ³³¹ Adam Nossiter, "Under pressure to quit, Afghanistan's president pledges only to end 'instability,'" New York Times, updated August 18, 2021.
- 332 SIGAR interview with former General Haibatullah Alizai, February 3, 2022.
- 333 SIGAR interview with former General Haibatullah Alizai, February 3, 2022; SIGAR interview with former General Sami Sadat. October 14, 2021.
- 334 Nossiter, "Under pressure to quit, Afghanistan's president pledges only to end 'instability,'" New York Times.
- 335 Schroden, "Lessons from the Collapse of Afghanistan's Security Forces," CTC Sentinel. Anisa Shaheed, "Public Forces in North Lack Weapons: Sources," ToloNews, July 12, 2021, https://tolonews.com/afghanistan-174136. Massoud Ansar, "Dostum Urges Govt to Support Local Forces Under His Command," ToloNews, July 16, 2021, https://tolonews.com/afghanistan-173561. SIGAR interview with Atta Noor, June 13, 2022; SIGAR interview with Ahmad Zia Massoud, July 25, 2022.
- 336 SIGAR interview with Atta Noor, June 13, 2022.
- 337 SIGAR email correspondence with Hamdullah Mohib, April 13, 2022.
- ³³⁸ Clark and Shapour, "The Khalid Payenda Interview (1)," Afghanistan Analysts Network.
- 339 SIGAR interview with deputy minister Hosna Jalil, December 17, 2021.
- ³⁴⁰ SIGAR interview with a senior Afghan official, December 2, 2021: Clark and Shapour, "The Khalid Payenda Interview (1)." Clark, "Afghanistan's conflict in 2021 (2)," Afghanistan Analysts Network.
- 341 SIGAR interview with former senior Afghan official, December 2, 2021; SIGAR interview with Carter Malkasian, December 14, 2021; Schroden, "Lessons from the Collapse of Afghanistan's Security Forces," CTC Sentinel.
- ³⁴² SIGAR email correspondence with Hamdullah Mohib, April 13, 2022.
- 343 Jennifer Brick Murtazashvili, "Northern Afghanistan once kept out the Taliban. Why has it fallen so quickly this time?" Washington Post, July 28, 2021; SIGAR interview with Thomas Barfield, February 9, 2022; SIGAR interview with Laurel Miller, April 26, 2022; SIGAR interview with Ahmad Zia Massoud, July 25, 2022; SIGAR interview with Mohammad Mohaqeq, July 20, 2022. SIGAR interview with Yunis Qanooni, July 25, 2022. SIGAR interview with Atta Noor, June 13, 2022.
- 344 SIGAR interview with Atta Noor, June 13, 2022.
- ³⁴⁵ SIGAR interview with Atta Noor, June 13, 2022. SIGAR interview with Yunis Qanooni, July 25, 2022. SIGAR interview with Abdullah Khenjani, January 10, 2022. SIGAR interview with Hekmat Karzai, January 1, 2022. SIGAR interview with Mohammad Mohageg, July 20, 2022. SIGAR interview with Timor Sharan, September 2, 2022.
- 346 SIGAR interview with Thomas Barfield, February 9, 2022.
- 347 SIGAR interview with Laurel Miller, January 21, 2022.
- 348 SIGAR interview with Abdullah Khenjani, January 10, 2022. SIGAR interview with Mohmmad Mohageg, July 20, 2022.
- ³⁴⁹ SIGAR interview with Carter Malkasian, December 14, 2021.
- 350 SIGAR interview with Carter Malkasian, December 14, 2021.
- ³⁵¹ Packer, "Afghanistan's Theorist-In-Chief," *New Yorker*, SIGAR email correspondence with Hamdullah Mohib, April 13, 2022.
- 352 Packer, "Afghanistan's Theorist-In-Chief," New Yorker.
- ³⁵³ Packer, "Afghanistan's Theorist-In-Chief," New Yorker.
- 354 SIGAR interview with Lisa Curtis, February 17, 2022.
- 355 Packer, "Afghanistan's Theorist-In-Chief," New Yorker.

- 356 Packer, "Afghanistan's Theorist-In-Chief," New Yorker.
- 357 SIGAR interview with Rafi Fazel, June 21, 2022.
- 358 Clark and Shapour, "The Khalid Payenda Interview (1)," Afghanistan Analysts Network.
- 359 SIGAR interview with Thomas Barfield, February 9, 2022.
- 360 SIGAR interview with former General Sami Sadat, November 26, 2021.
- 361 SIGAR interview with Thomas Barfield, February 9, 2022.
- 362 SIGAR interview with Rafi Fazel, June 21, 2022.
- 363 SIGAR interview with Thomas Barfield, February 9, 2022.
- 364 SIGAR interview with Laurel Miller, April 26, 2022.
- ³⁶⁵ SIGAR interview with Thomas Barfield, February 9, 2022.
- 366 SIGAR interview with Thomas Barfield, February 9, 2022. SIGAR interview with Lisa Curtis, February 9, 2022.
- 367 Murtazashvili, "Northern Afghanistan once kept out the Taliban. Why has it fallen so quickly this time?," Washington Post. Ehsanullah Amiri and Craig Nelson, "Defiant Governor in Northern Afghanistan Tests President Ashraf Ghani," Wall Street Journal, January 15, 2018.
- 368 Mukhopadhyay, "The Taliban isn't the only challenge for the Afghanistan government," Washington Post.
- 369 SIGAR interview with Thomas Barfield, February 9, 2022.
- ³⁷⁰ SIGAR interview with Thomas Barfield, February 9, 2022. SIGAR interview with Atta Noor, June 13, 2022. SIGAR interview with Rafi Fazel, June 21, 2022.
- ³⁷¹ SIGAR interview with Thomas Barfield, February 9, 2022.
- 372 SIGAR interview with Rafi Fazel, June 21, 2022.
- 373 SIGAR interview with Rafi Fazel, June 21, 2022.
- 374 SIGAR interview with Atta Noor, June 13, 2022.
- 375 SIGAR interview with Atta Noor, June 13, 2022.
- ³⁷⁶ SIGAR interview with Ahmad Zia Massoud, July 25, 2022. SIGAR interview with Mohaqeq, July 20, 2022. SIGAR interview with Yunis Qanooni, July 25, 2022.
- 377 SIGAR interview with Thomas Barfield, February 9, 2022.
- ³⁷⁸ SIGAR interview with Thomas Barfield, February 9, 2022.
- ³⁷⁹ DOD, "Enhancing Security and Stability in Afghanistan," December 2020, p. 19. SIGAR interview with Jonathan Schroden, November 5, 2021. SIGAR interview with Carter Malkasian, December 14, 2021. SIGAR interview with former General Sami Sadat, November 26, 2021.
- ³⁸⁰ SIGAR interview with former senior Afghan official, December 2, 2021. Government of Islamic Republic of Afghanistan, Minister of Defense Directive 136, September 6, 2018.
- 381 SIGAR interview with Shahmahmood Miakhel, April 20, 2022. SIGAR interview with former senior Afghan official, December 2, 2021. SIGAR interview with Jonathan Schroden, November 5, 2021. SIGAR interview with Masoud Andarabi, December 1, 2021.
- 382 SIGAR interview with former senior Afghan official, December 2, 2021.
- ³⁸³ SIGAR interview with former deputy minister Hosna Jalil, December 17, 2021. SIGAR, *Police in Conflict: Lessons from the U.S. Experience in Afghanistan*, SIGAR 22-23-LL, June 1, 2022, p. 125.
- 384 SIGAR interview with Jonathan Schroden, November 5, 2021.
- 385 SIGAR interview with Masoud Andarabi, December 1, 2021.
- ³⁸⁶ DOD, "Enhancing Security and Stability in Afghanistan," December 2020, pp. 19–20, 33; SIGAR interview with former senior Afghan official, December 2, 2021; SIGAR interview with former General Sami Sadat, October 14, 2021.
- 387 SIGAR interview with Jonathan Schroden, November 5, 2021.
- ³⁸⁸ SIGAR interview with Jonathan Schroden, November 5, 2021. SIGAR interview with former General Sami Sadat, November 26, 2021. SIGAR interview with Carter Malkasian, December 14, 2021. SIGAR, *Quarterly Report to the United States Congress*, SIGAR 2020-QR-Q2. SIGAR, *Quarterly Report to the United States Congress*, SIGAR 2020-QR-4.
- $^{\rm 389}$ SIGAR interview with Jonathan Schroden, November 5, 2021.
- ³⁹⁰ Kate Clark and Obaid Ali, "A Quarter of Afghanistan's Districts Fall to the Taleban amid Calls for a 'Second Resistance,'" Afghanistan Analysts Network, July 2, 2021, https://www.afghanistan-analysts.org/en/reports/war-and-peace/a-quarter-of-afghanistans-districts-fall-to-the-taleban-amid-calls-for-a-second-resistance/. SIGAR interview with Jonathan Schroden, November 5, 2021. SIGAR, *Quarterly Report to the United States Congress*, SIGAR 2021-QR-4, pp. 70, 81.
- ³⁹¹ Coll and Entous, "The Secret History of the U.S. Diplomatic Failure in Afghanistan," New Yorker.
- 392 Ajmal Ahmady, "Why Afghanistan Fell: An Insider's Account of What Went Wrong," Foreign Affairs, October 11, 2021.
- ³⁹³ Clark and Shapour, "The Khalid Payenda Interview (1)," Afghanistan Analysts Network.
- ³⁹⁴ SIGAR interview with former senior Afghan official, December 2, 2021. Coll and Entous, "The Secret History of the U.S. Diplomatic Failure in Afghanistan," *New Yorker.*
- ³⁹⁵ Sami Sadat, "I Commanded Afghan Troops This Year. We Were Betrayed," New York Times, August 25, 2021.
- ³⁹⁶ SIGAR, *Quarterly Report to the United States Congress*, SIGAR 2021-QR-4, p. 81. SIGAR interview with Masoud Andarabi, December 1, 2021.
- 397 SIGAR interview with an MD-530 pilot, February 4, 2022.

- ³⁹⁸ Benjamin Jensen, "How the Taliban did it: Inside the 'operational art' of its military victory" Atlantic Council Blog, August 15, 2021, https://www.atlanticcouncil.org/blogs/new-atlanticist/how-the-taliban-did-it-inside-the-operational-art-of-its-military-victory/.
- ³⁹⁹ Fazelminallah Qazizai, "The Special Units Leading the Fight Against the Islamic State," New Lines Magazine, September 3, 2021.
- 400 Jensen, "How the Taliban did it," Atlantic Council blog.
- 401 Jensen, "How the Taliban did it," Atlantic Council blog.
- ⁴⁰² "Agreement for Bringing Peace to Afghanistan between the Islamic Emirate of Afghanistan which is not recognized by the United States as a state and is known as the Taliban and the United States of America," February 29, 2020.
- ⁴⁰³ SIGAR, *Quarterly Report to the United States Congress*, SIGAR 2020-QR-2, pp. 102, 106. UN Security Council, "Twelfth report of the Analytical Support and Sanctions Monitoring Team...," S/2021/486.
- 404 SIGAR interview with former General Sami Sadat, October 14, 2021.
- 405 Jen Kirby, "How are the Taliban gaining so fast in Afghanistan?" Vox, August 11, 2021, https://www.vox.com/22618215/afghanistan-news-taliban-advance. UN Security Council, "Twelfth report of the Analytical Support and Sanctions Monitoring Team...," S/2021/486.
- 406 SIGAR interview with former senior advisor to President Ghani, December 2, 2021. Jensen, "How the Taliban did it," Atlantic Council blog. UN Security Council, "Twelfth report of the Analytical Support and Sanctions Monitoring Team...," S/2021/486.
- 407 SIGAR interview with former General Sami Sadat, October 14, 2021. van Bijlert, "Afghanistan's Conflict in 2021 (1)," Afghanistan Analysts Network.
- ⁴⁰⁸ Gibbons-Neff and Shara, "The Taliban Close in on Afghan Cities...," New York Times.
- ⁴⁰⁹ Gibbons-Neff and Shara, "The Taliban Close in on Afghan Cities...," New York Times.
- 410 Gibbons-Neff and Shara, "The Taliban Close in on Afghan Cities...," New York Times.
- ⁴¹¹ Gibbons-Neff and Shara, "The Taliban Close in on Afghan Cities...," New York Times. SIGAR interview with former senior advisor to President Ghani, December 2, 2021.
- ⁴¹² Jen Kirby, "How are the Taliban gaining so fast in Afghanistan?," Vox.
- ⁴¹³ Jen Kirby, "How are the Taliban gaining so fast in Afghanistan?," Vox.
- ⁴¹⁴ SIGAR interview with former senior advisor to Ghani, December 2, 2021. UN Security Council, "Twelfth report of the Analytical Support and Sanctions Monitoring Team...," S/2021/486.
- 415 SIGAR interview with former General Haibatullah Alizai, February 3, 2022.
- ⁴¹⁶ Congressional Research Service, "U.S. Military Withdrawal and Taliban Takeover in Afghanistan: Frequently Asked Questions," R46879, September 17, 2021.
- 417 Bill Roggio, "Taliban doubles number of controlled Afghan districts since May 1," Long War Journal, June 29, 2021, https://www.longwarjournal.org/archives/2021/06/taliban-doubles-number-of-controlled-afghan-districts-since-may-1.php.
- ⁴¹⁸ SIGAR interview with Maj. Gen. Roger B. Turner, February 28, 2022.
- ⁴¹⁹ Schroden, "Lessons from the Collapse of Afghanistan's Security Forces," CTC Sentinel.
- ⁴²⁰ Schroden, "Lessons from the Collapse of Afghanistan's Security Forces," CTC Sentinel.
- ⁴²¹ SIGAR interview with former General Haibatullah Alizai, February 3, 2022.
- $^{422}\,\text{SIGAR}$ interview with former General Haibatullah Alizai, February 3, 2022.
- 423 SIGAR interview with former General Sami Sadat, October 14, 2021.
- ⁴²⁴ van Bijlert, "Afghanistan's Conflict in 2021 (1)," Afghanistan Analysts Network.
- 425 Jensen, "How the Taliban did it," Atlantic Council blog. SIGAR interview with former senior advisor to President Ghani, December 2, 2021.
- 426 van Bijlert, "Afghanistan's Conflict in 2021 (1)," Afghanistan Analysts Network.
- ⁴²⁷ Jonathan Schroden, "Afghanistan's Security Forces Versus the Taliban: A Net Assessment," CTC Sentinel, vol. 14, no. 1, January 2021. https://ctc.usma.edu/afghanistans-security-forces-versus-the-taliban-a-net-assessment/. SIGAR interview with former General Sami Sadat, October 14, 2021.
- 428 Zucchino and Rahim, "A Wave of Afghan Surrenders to the Taliban Picks Up Speed," New York Times. Schroden, "Lessons from the Collapse of Afghanistan's Security Forces," CTC Sentinel. van Bijlert, "Afghanistan's Conflict in 2021 (1)." Afghanistan Analysts Network.
- 429 Zucchino and Rahim, "A Wave of Afghan Surrenders to the Taliban Picks Up Speed," New York Times.
- ⁴³⁰ van Bijlert, "Afghanistan's Conflict in 2021 (1)," Afghanistan Analysts Network.
- 431 van Bijlert, "Afghanistan's Conflict in 2021 (1)," Afghanistan Analysts Network.
- 432 Zucchino and Rahim, "A Wave of Afghan Surrenders to the Taliban Picks Up Speed," New York Times.
- 433 Zucchino and Rahim, "A Wave of Afghan Surrenders to the Taliban Picks Up Speed," New York Times.
- ⁴³⁴ Zucchino and Rahim, "A Wave of Afghan Surrenders to the Taliban Picks Up Speed," New York Times.
- 435 Zucchino and Rahim, "A Wave of Afghan Surrenders to the Taliban Picks Up Speed," New York Times.
- ⁴³⁶ Zucchino and Rahim, "A Wave of Afghan Surrenders to the Taliban Picks Up Speed," New York Times.
- ⁴³⁷ Zucchino and Rahim, "A Wave of Afghan Surrenders to the Taliban Picks Up Speed," New York Times.

- 438 Zucchino and Rahim, "A Wave of Afghan Surrenders to the Taliban Picks Up Speed," New York Times.
- 439 Zucchino and Rahim, "A Wave of Afghan Surrenders to the Taliban Picks Up Speed," New York Times.
- 440 Zucchino and Rahim, "A Wave of Afghan Surrenders to the Taliban Picks Up Speed," New York Times.
- ⁴⁴¹ van Bijlert, "Afghanistan's Conflict in 2021 (1)," Afghanistan Analysts Network.
- 442 SIGAR interview with former senior advisor to President Ghani, December 2, 2021.
- 443 SIGAR interview with former senior advisor to President Ghani, December 2, 2021.
- 444 van Bijlert, "Afghanistan's Conflict in 2021 (1)," Afghanistan Analysts Network.
- ⁴⁴⁵ van Bijlert, "Afghanistan's Conflict in 2021 (1)," Afghanistan Analysts Network.
- ⁴⁴⁶ van Bijlert, "Afghanistan's Conflict in 2021 (1)," Afghanistan Analysts Network.
- 447 Schroden, "Lessons from the Collapse of Afghanistan's Security Forces," CTC Sentinel.
- 448 Emerson T. Brooking, "Before the Taliban took Afghanistan, it took the internet," Atlantic Council Blog, August 26, 2021, https://www.atlanticcouncil.org/blogs/new-atlanticist/before-the-taliban-took-afghanistan-it-took-the-internet/. Alyssa Kann, "As the Taliban offensive gained momentum, so did its Twitter propaganda campaign," Atlantic Council's Digital Forensic Research Lab, August 19, 2021, https://medium.com/dfrlab/as-the-taliban-offensive-gained-momentum-so-did-its-twitter-propaganda-campaign-75021ba3082. Schroden, "Lessons from the Collapse of Afghanistan's Security Forces." CTC Sentinel.
- 449 Kann, "As the Taliban offensive gained momentum...," Atlantic Council's Digital Forensic Research Lab.
- ⁴⁵⁰ Kann, "As the Taliban offensive gained momentum...," Atlantic Council's Digital Forensic Research Lab.
- 451 SIGAR, Quarterly Report to the United States Congress, SIGAR 2021-QR-3, p. 51. Roggio, "Taliban doubles number of controlled Afghan districts since May 1," Long War Journal. Kann, "As the Taliban offensive gained momentum...," Atlantic Council's Digital Forensic Research Lab.
- ⁴⁵² Brooking, "Before the Taliban took Afghanistan..."
- ⁴⁵³ Brooking, "Before the Taliban took Afghanistan..." Jensen, "How the Taliban did it." Schroden, "Lessons from the Collapse of Afghanistan's Security Forces," *CTC Sentinel.*
- ⁴⁵⁴ Zucchino and Rahim, "A Wave of Afghan Surrenders to the Taliban Picks Up Speed," New York Times. "In A Blitz by The Taliban, a 10th Provisional Capital Falls to Their Control," NPR, August 12, 2021, https://www.npr.org/2021/08/12/1027006319/in-a-blitz-by-the-taliban-a-10th-provisional-capital-falls-to-their-control. Sharif Hassan, "An Afghan warlord who steadfastly resisted the Taliban surrendered. Others may follow his lead," New York Times, August 13, 2021, https://www.nytimes.com/2021/08/13/world/asia/afghanistan-mohammad-ismail-khan.html. Jensen, "How the Taliban did it."
- 455 Phillip Walter Wellman, "Highest-ranking female officer in Afghanistan to leave key coalition command," Stars and Stripes, October 4, 2018, p. 1. Sean Weir, "Lt. Gen. Tovo assumes command of NATO Training Mission-Afghanistan, Combined Security Transition Command-Afghanistan," DVIDSHub April 3, 2013, pp. 1, 5. James Kitfield, "The Last Commander," POLITICO, July 16, 2021, pp. 4, 6, 7; Jim Garamone, "Centcom Commander Leaves Legacy of Leading from the Front," U.S. Department of Defense News, April 5, 2016, p. 6. Lt. Jg. Charity Edgar, "Combined Security Transition Command-Afghanistan welcomes new commander," CENTCOM news, October, 1, 2015, p. 1. CENTCOM press release, "Major General Cone relinquishes command of CSTC-A to Major General Formica," December 22, 2008, p. 1. CENTCOM, press release, "Mattis assumes command of CENTCOM," August 11, 2010, p. 1. CENTCOM, press release, "Gen. David Petraeus assumes command of CENTCOM," October 31, 2008, p. 1. "Former Secretaries of State," U.S. Department of State, accessed March 29, 2022, pp. 3-4. "Biographies: Antony J. Blinken," U.S. Department of State, accessed March 29, 2022, p.1. "Previous U.S. Ambassadors to Afghanistan," U.S. Embassy in Afghanistan, accessed March 29, 2022, p. 1. "Biography: Tommy Franks," U.S. Central Command, accessed March 29, 2022, p. 1. "Biographies: General John Abizaid," U.S. Department of Defense, Accessed March 29, 2022, p. 1. "Biography: William Joseph Fallon," U.S. Central Command, accessed March 29, 2022, p. 1. "Biography: General Kenneth F McKenzie Jr," U.S. Central Command, Accessed March 29, 2022, p. 2. "Presidents," The White House, accessed March 29, 2022, pp. 11-12; p. 12. "Historical Office: Secretaries of Defense," Office of the Secretary of Defense, accessed March 29, 2022, pp. 1-2. "Who's Who: Lieutenant General E. John Deedrick," NATO, accessed March 29, 2022, p. 1. SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, September 2017 pp. 41,73, 140, 259. SIGAR, Divided Responsibility: Lessons Learned from U.S. Security Sector Assistance Efforts in Afghanistan, SIGAR 19-39-LL, July 2019, p. 71.
- $^{\rm 456}$ SIGAR, What We Need to Learn, SIGAR 21-46-LL, p. 44.
- 457 SIGAR, What We Need to Learn, SIGAR 21-46-LL, p. ix.
- ⁴⁵⁸ SIGAR, What We Need to Learn, SIGAR 21-46-LL, p. 36.
- 459 SIGAR, What We Need to Learn, SIGAR 21-46-LL, pp. 36-37.
- ⁴⁶⁰ SIGAR interview with General James Mattis, June 9, 2022.
- 461 SIGAR, What We Need to Learn, SIGAR 21-46-LL, p. 24.
- 462 SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, p. 16.
- ⁴⁶³ SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, p. 17.
- 464 SIGAR, What We Need to Learn, SIGAR 21-46-LL, pp. 26-28.
- ⁴⁶⁵ SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, p. 37.
- 466 SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, p. 38.
- ⁴⁶⁷ SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, p. 38.

```
468 SIGAR, What We Need to Learn, SIGAR 21-46-LL, p. 30.
<sup>469</sup> "Obama's Speech at Camp Lejeune, N.C.," New York Times, February 27, 2009.
<sup>470</sup> SIGAR, What We Need to Learn, SIGAR 21-46-LL, p. 30.
<sup>471</sup> David E. Sanger, "Risks of Reversing the Afghanistan Surge," New York Times, June 19, 2011. SIGAR, What We Need to
   Learn, SIGAR 21-46-LL, p. 33.
<sup>472</sup> SIGAR, What We Need to Learn, SIGAR 21-46-LL, p. 33.
<sup>473</sup> SIGAR, What We Need to Learn, SIGAR 21-46-LL, p. 33.
<sup>474</sup> SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, p. 108.
<sup>475</sup> General Joseph Dunford, "Statement Before the Senate Armed Services Committee on the Situation in Afghanistan,"
   Senate Armed Services Committee, April 16, 2013.
476 SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, p. xiii.
<sup>477</sup> SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, pp. 108, 109.
<sup>478</sup> SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, p. x.
479 SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, p. 109.
480 SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, p. 109.
<sup>481</sup> SIGAR, What We Need to Learn, SIGAR 21-46-LL, p. 19.
482 Jacob Parmuk, "What Trump said about Afghanistan before he became president," CNBC, August 21, 2017,
   https://www.cnbc.com/2017/08/21/what-trump-said-about-afghanistan-before-he-became-president.html.
<sup>483</sup> Jim Garamone, "President Unveils New Afghanistan, South Asia Strategy," DOD News, August 21, 2017,
   https://www.defense.gov/News/News-Stories/Article/Article/1284964/president-unveils-new-afghanistan-south-asia-
   strategy/. SIGAR, What We Need to Learn, SIGAR 21-46-LL, p. 19.
<sup>484</sup> SIGAR, What We Need to Learn, SIGAR 21-46-LL, p. 35.
<sup>485</sup> SIGAR, What We Need to Learn, SIGAR 21-46-LL, p. 35.
<sup>486</sup> Congressional Research Service, "U.S. Military Drawdown in Afghanistan: Frequently Asked Questions," R46670,
   February 4, 2021, p. 4.
<sup>487</sup> SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, p. 5.
<sup>488</sup> SIGAR, Divided Responsibility, SIGAR 19-39-LL, pp. 5, 144.
<sup>489</sup> SIGAR, Divided Responsibility, SIGAR 19-39-LL, p. 77.
<sup>490</sup> SIGAR, Divided Responsibility, SIGAR 19-39-LL, pp. 5, 144.
<sup>491</sup> SIGAR, Divided Responsibility, SIGAR 19-39-LL, pp. 18, 71.
<sup>492</sup> SIGAR, Divided Responsibility, SIGAR 19-39-LL, p. 144.
<sup>493</sup> SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, pp. 11-12.
494 SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, p. 171.
<sup>495</sup> SIGAR, Divided Responsibility, SIGAR 19-39-LL, p. 43.
<sup>496</sup> SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, p. 6.
<sup>497</sup> SIGAR, Divided Responsibility, SIGAR 19-39-LL, p. xii
<sup>498</sup> SIGAR interview with retired General John Nicholson, March 3, 2022.
499 SIGAR interview with Mai. Gen. Roger Turner. February 28, 2022.
<sup>500</sup> SIGAR interview with retired General David Petraeus, January 14, 2022.
501 SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, p. xii.
<sup>502</sup> SIGAR interview with retired Lt. Gen. David Barno, September 30, 2020. SIGAR, Quarterly Report to United States
   Congress, SIGAR 2017-QR-2, April 30, 2017, p. 5.
<sup>503</sup> SIGAR, Divided Responsibility, SIGAR 19-39-LL, p. 45. DOD, "Report on Enhancing Security and Stability in Afghanistan."
   June 2015, p. 6.
504 SIGAR, Divided Responsibility, SIGAR 19-39-LL, p. 43.
505 SIGAR, Divided Responsibility, SIGAR 19-39-LL, p. 42.
<sup>506</sup> SIGAR, Divided Responsibility, SIGAR 19-39-LL, p. 41.
<sup>507</sup> SIGAR, Divided Responsibility, SIGAR 19-39-LL, p. 41.
<sup>508</sup> SIGAR, What We Need to Learn, SIGAR 21-46-LL, p. viii, ix.
509 SIGAR, Divided Responsibility, SIGAR 19-39-LL, p. 41.
510 SIGAR interview with Kim Field, January 24, 2021.
511 SIGAR, Divided Responsibility, SIGAR 19-39-LL, p. 44.
512 SIGAR, Divided Responsibility, SIGAR 19-39-LL, p. 44.
513 SIGAR, Divided Responsibility, SIGAR 19-39-LL, p. 44.
514 SIGAR, Divided Responsibility, SIGAR 19-39-LL, p. 44.
515 SIGAR, Divided Responsibility, SIGAR 19-39-LL, p. 44.
<sup>516</sup> SIGAR, Divided Responsibility, SIGAR 19-39-LL, p. 45.
```

517 SIGAR, Divided Responsibility, SIGAR 19-39-LL, p. 45.
 518 SIGAR, Divided Responsibility, SIGAR 19-39-LL, p. 44.

```
519 SIGAR, Divided Responsibility, SIGAR 19-39-LL, p. 44.
<sup>520</sup> SIGAR, Divided Responsibility, SIGAR 19-39-LL, p. 44.
<sup>521</sup> SIGAR, Divided Responsibility, SIGAR 19-39-LL, electronic p. 3.
522 SIGAR, Divided Responsibility, SIGAR 19-39-LL, p. 141.
523 SIGAR, Divided Responsibility, SIGAR 19-39-LL, p. 143.
524 SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, p. 4.
525 SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, p. 9. "ISAF's mission in
   Afghanistan (2001–2014)," NATO Topics, updated May 30, 2022,
   https://www.nato.int/cps/en/natolive/topics_69366.htm.
<sup>526</sup> SIGAR, Divided Responsibility, SIGAR 19-39-LL, p. 131.
527 SIGAR interview with retired Lt. Gen. Benjamin Freakley, November 19, 2021.
528 SIGAR, Divided Responsibility, SIGAR 19-39-LL, pp. 123-124.
<sup>529</sup> SIGAR interview with retired Lt. Gen. Kenneth Tovo, November 11, 2021.
530 SIGAR, Divided Responsibility, SIGAR 19-39-LL, p. viii.
531 SIGAR, Divided Responsibility, SIGAR 19-39-LL, p. 116.
532 SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, p. 178.
533 SIGAR, Divided Responsibility, SIGAR 19-39-LL, p. 128.
534 SIGAR, Divided Responsibility, SIGAR 19-39-LL, p. 139.
535 SIGAR, Divided Responsibility, SIGAR 19-39-LL, p. 144.
536 SIGAR, What We Need to Learn, SIGAR 21-46-LL, p. 10.
537 SIGAR, What We Need to Learn, SIGAR 21-46-LL, p. 55.
538 SIGAR, Divided Responsibility, SIGAR 19-39-LL, p. 139. SIGAR, Reconstructing the Afghan National Defense and
   Security Forces, SIGAR 17-62-LL, p. 5.
539 SIGAR, Divided Responsibility, SIGAR 19-39-LL, p. 138.
540 SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL. p. 56.
<sup>541</sup> SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, p. 56.
<sup>542</sup> SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, p. 56.
<sup>543</sup> SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, p. 59.
544 SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, p. 122.
545 SIGAR, Divided Responsibility, SIGAR 19-39-LL, p. 147.
<sup>546</sup> SIGAR, Divided Responsibility, SIGAR 19-39-LL, electronic p. 3.
<sup>547</sup> SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, p. 160.
<sup>548</sup> SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, p. 16.
<sup>549</sup> SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, p. 17.
<sup>550</sup> SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, pp. 18–19.
551 SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, pp. 19-20.
552 SIGAR, Divided Responsibility, SIGAR 19-39-LL, p. 7.
553 SIGAR, Divided Responsibility, SIGAR 19-39-LL, p. 149.
554 SIGAR, Divided Responsibility, SIGAR 19-39-LL, p. 12.
555 SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, p. 161.
556 SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, p. 42.
557 SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, p. 87.
558 SIGAR, Divided Responsibility, SIGAR 19-39-LL, p. x.
559 SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, pp. 77-78.
560 SIGAR, Divided Responsibility, SIGAR 19-39-LL, p. 60.
561 SIGAR, Divided Responsibility, SIGAR 19-39-LL, p. 41.
<sup>562</sup> SIGAR, Divided Responsibility, SIGAR 19-39-LL, p. 146.
<sup>563</sup> SIGAR, Divided Responsibility, SIGAR 19-39-LL, p. 145.
<sup>564</sup> SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, p. ix.
<sup>565</sup> SIGAR, Divided Responsibility, SIGAR 19-39-LL, pp. 9-10.
<sup>566</sup> GAO, "Security Force Assistance: More Detailed Planning and Improved Access to Information Needed to Guide Efforts
   of Advisor Teams in Afghanistan," GAO-13-381, April 30, 2013, p. 10.
<sup>567</sup> SIGAR, Divided Responsibility, SIGAR 19-39-LL, p. 47. U.S. Government Accountability Office, "Security Force
   Assistance: U.S. Advising of Afghan National Army Has Expanded since 2015, and the U.S. Army Has Deployed a New
   Advising Unit," GAO-19-251R, December 19, 2018, p. 2.
<sup>568</sup> SIGAR, Divided Responsibility, SIGAR 19-39-LL, pp. 27, 47.
<sup>569</sup> GAO, "Security Force Assistance," GAO-13-381, April 30, 2013, p. 11. GAO, "Security Force Assistance," GAO-19-251R,
```

⁵⁷⁰ GAO, "Security Force Assistance," GAO-13-381, April 30, 2013, p. 11.

December 19, 2018, p. 2.

```
<sup>571</sup> SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, p. 73.
<sup>572</sup> SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, p. 73.
<sup>573</sup> SIGAR, Divided Responsibility, SIGAR 19-39-LL, electronic p. 126.
<sup>574</sup> SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, p. 74.
<sup>575</sup> SIGAR interview with retired Lt. Gen. Richard Formica, October 15, 2022.
<sup>576</sup> SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, p. 74.
577 SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, p. 74.
578 Terrence Kelly, Nora Bensahel, and Olga Oliker, Security Force Assistance in Afghanistan: Identifying lessons for Future
   Efforts (Arlington, VA: RAND Corporation, 2011), p. 82.
<sup>579</sup> Todd C. Helmus, Advising the Command: Best Practices from the Special Operations Advisory Experience in Afghanistan
   (Arlington, VA: RAND Corporation, 2015), p. ix.
580 SIGAR, Divided Responsibility, SIGAR 19-39-LL, p. 47.
581 SIGAR, Divided Responsibility, SIGAR 19-39-LL, p. 47.
582 Helmus, Advising the Command, p. 44.
583 SIGAR interview with Hoyt Cruze, May 23, 2022.
<sup>584</sup> SIGAR interview with Hoyt Cruze, May 23, 2022. Security Force Assistance, GAO-19-251R, December 19, 2018, p. 2.
<sup>585</sup> GAO, "Security Force Assistance," GAO-13-381, April 30, 2013, p. 17-18.
586 SIGAR, Divided Responsibility, SIGAR 19-39-LL, p. 47.
587 SIGAR, Divided Responsibility, SIGAR 19-39-LL, p. 47.
588 SIGAR, Quarterly Report to the United States Congress, SIGAR 2018-QR-4, October 30, 2018, p. 23.
<sup>589</sup> SIGAR, Divided Responsibility, SIGAR 19-39-LL, p. 47.
590 SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, p. 161.
<sup>591</sup> SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, p. 160. SIGAR, Divided
   Responsibility, SIGAR 19-39-LL, p. viii. Helmus, Advising the Command, p. 15.
592 SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, p. 160.
<sup>593</sup> SIGAR interview with retired Lt. Gen. David Barno, September 30, 2020.
<sup>594</sup> Helmus, Advising the Command, p. 10.
<sup>595</sup> SIGAR, Divided Responsibility, SIGAR 19-39-LL, p. 14.
<sup>596</sup> SIGAR, Divided Responsibility, SIGAR 19-39-LL, p. 12.
597 Helmus, Advising the Command, p. 23.
<sup>598</sup> SIGAR, Divided Responsibility, SIGAR 19-39-LL, p. 50.
<sup>599</sup> SIGAR, Divided Responsibility, SIGAR 19-39-LL, p. 50.
600 SIGAR, Divided Responsibility, SIGAR 19-39-LL, p. 51.
601 SIGAR, Divided Responsibility, SIGAR 19-39-LL, pp. 51, 60.
602 SIGAR, The Risk of Doing the Wrong Thing Perfectly: Monitoring and Evaluation of Reconstruction Contracting in
   Afghanistan, SIGAR 21-41-LL, July 14, 2021. p. 123.
603 SIGAR, The Risk of Doing the Wrong Thing Perfectly, SIGAR 21-41-LL, p. 122, 123. SIGAR, Divided Responsibility, SIGAR
   19-39-LL, p. 56.
604 SIGAR, Divided Responsibility, SIGAR 19-39-LL, p. 56.
605 SIGAR, Divided Responsibility, SIGAR 19-39-LL, p. xi-xii.
606 SIGAR, Divided Responsibility, SIGAR 19-39-LL, p. xii.
<sup>607</sup> SIGAR interview with retired Lt. Gen. Ken Tovo, November 13, 2021.
608 SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, p. 42.
609 SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, p. xii.
610 DOD, "Enhancing Security and Stability in Afghanistan," December 2018, p. 3.
611 DOD, Enhancing Security and Stability in Afghanistan, December 2018, p. 7. SIGAR, Divided Responsibility, SIGAR 19-
   39-LL, p. 7.
612 SIGAR interview with retired Lt. Gen. David Barno, September 30, 2021.
613 SIGAR, Divided Responsibility, SIGAR 19-39-LL, p. 112.
614 SIGAR, Divided Responsibility, SIGAR 19-39-LL, p. 104.
615 SIGAR, Divided Responsibility, SIGAR 19-39-LL, p. 104.
616 Hayden Legg, "81st FS graduates final Afghan Air Force Class," Air Force, November 17, 2020.
617 DOD, "Enhancing Security and Stability in Afghanistan," June 2020, p. 61.
618 Legg, "81st FS graduates final Afghan Air Force Class."
619 SIGAR, The Risk of Doing the Wrong Thing Perfectly, SIGAR 21-41-LL, p. xii.
620 SIGAR interview with retired General James Mattis, June 9, 2022.
621 SIGAR, The Risk of Doing the Wrong Thing Perfectly, SIGAR 21-41-LL, pp. xii-xiii.
```

622 SIGAR interview with retired General James Mattis, June 9, 2022.

623 SIGAR, The Risk of Doing the Wrong Thing Perfectly, SIGAR 21-41-LL, p. 112.

```
624 SIGAR, The Risk of Doing the Wrong Thing Perfectly, SIGAR 21-41-LL, p. 117.
625 SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, pp. 51, 52, 170.
626 SIGAR, The Risk of Doing the Wrong Thing Perfectly, SIGAR 21-41-LL, p. 117.
627 SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, p. 51. SIGAR, Actions
   Needed to Improve the Reliability of Afghan Security Force Assessments, SIGAR Audit 10-11, June 2010, p. 6.
628 SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, p. 52, 53.
629 SIGAR, Afghan National Security Forces: Actions Needed to Improve Plans for Sustaining Capability Assessment Efforts,
   SIGAR 14-33-AR, February 5, 2014, pp. 3, 6.
630 SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, p. 53.
631 SIGAR, What We Need to Learn, SIGAR 21-46-LL, p. 43.
632 SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, p. 177.
633 SIGAR, What We Need to Learn, SIGAR 21-46-LL, p. 88.
634 SIGAR, The Risk of Doing the Wrong Thing Perfectly, SIGAR 21-41-LL, p. 117.
635 SIGAR. Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, p. 84. SIGAR, The Risk of
   Doing the Wrong Thing Perfectly, SIGAR 21-41-LL, p. 117, 119.
636 SIGAR, What We Need to Learn, SIGAR 21-46-LL, p. 89.
637 SIGAR, Corruption in Conflict, SIGAR 16-58-LL, p. 10.
638 SIGAR, Corruption in Conflict, SIGAR 16-58-LL, pp. 10-11.
639 SIGAR interview with Kate Clark, February 11, 2022.
640 SIGAR interview with Kate Clark, February 11, 2022.
641 SIGAR interview with Kate Clark, February 11, 2022.
642 DOD, "Enhancing Security and Stability in Afghanistan," June 2020, p. 44.
643 SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, p. 158.
644 SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, p. 131.
645 SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, p. 66.
646 SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, p. 158, SIGAR, Actions
   Needed to Improve the Reliability of Afghan Security Force Assessments, SIGAR Audit 10-11, p. 19. SIGAR,
   Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, p. 134-135.
647 SIGAR, Corruption in Conflict, SIGAR 16-58-LL, p. 103.
648 SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, p. 134.
649 SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, p. 134.
650 SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, p. 156, SIGAR, Quarterly
   Report to the United States Congress, SIGAR 2017-QR-1, January 30, 2017, p. 98.
651 SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, p. 159. Anthony H.
   Cordesman and Adam Mausner, "Shaping Afghan National Security Forces: What It Will Take to Implement President
   Obama's New Strategy," Center for Strategic and International Studies, December 10, 2009, p. 67, https://csis-
   website-prod.s3.amazonaws.com/s3fs-public/legacy_files/files/publication/091208_ANSF.pdf.
652 DOD, "Enhancing Security and Stability in Afghanistan," June 2020, pp. 36-37. DOD, Enhancing Security and Stability
   in Afghanistan, June 2015, p. 39.
653 SIGAR, Corruption in Conflict, SIGAR 16-58-LL, pp. i, 11.
654 SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, p. 133.
655 SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, p. 134.
656 SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, p. 134.
657 SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, pp. 22, 134.
658 SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, p. 134.
659 SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, p. 134.
660 SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, p. 135.
661 SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, pp. 134–135, 239.
662 SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, p. 135.
663 SIGAR, Management and Oversight of Fuel in Afghanistan: DOD Is Taking Steps to Improve Accountability, but
   Additional Actions Are Needed, SIGAR 18-41-IP, April 10, 2018, p. i.
664 SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, p. 135.
665 SIGAR, What We Need to Learn, SIGAR 21-46-LL, p. 11.
666 SIGAR, Management and Oversight of Fuel in Afghanistan, SIGAR 18-41-IP, p. 6.
```

671 SIGAR, Corruption in Conflict, SIGAR 16-58-LL, p. ii.

667 SIGAR, Management and Oversight of Fuel in Afghanistan, SIGAR 18-41-IP, p. i.
668 SIGAR, Management and Oversight of Fuel in Afghanistan, SIGAR 18-41-IP, p. i.
669 SIGAR, Management and Oversight of Fuel in Afghanistan, SIGAR 18-41-IP, p. i.
670 SIGAR, Management and Oversight of Fuel in Afghanistan, SIGAR 18-41-IP, p. i.

```
672 SIGAR, Corruption in Conflict, SIGAR 16-58-LL, p. ii.
673 SIGAR, Corruption in Conflict, SIGAR 16-58-LL, p. i.
674 SIGAR, Corruption in Conflict, SIGAR 16-58-LL, p. ii.
675 SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, pp. 137-138.
676 These systems were the Afghan Human Resources Information Management System (AHRIMS), the Afghan Personnel
   Pay System (APPS), the Afghan Automated Biometric Identification System (AABIS), and the ANDSF Identification Card
   System. SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, p. 118.
677 SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, p. 118.
678 SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, pp. 118–119.
679 SIGAR, Corruption in Conflict, SIGAR 16-58-LL, p. 26.
680 SIGAR, Corruption in Conflict, SIGAR 16-58-LL, p. 26.
681 SIGAR, Corruption in Conflict, SIGAR 16-58-LL, p. 42.
682 SIGAR, Corruption in Conflict, SIGAR 16-58-LL, p. 42.
683 SIGAR, Corruption in Conflict, SIGAR 16-58-LL, p. 42.
684 Stephen A. Cyrus, "The Major Crimes Task Force-Afghanistan: A Case Study and Examination of Implications for Future
   FBI Capacity Building Programs," Naval Postgraduate School, December 2014, p. 28.
685 Cyrus, "The Major Crimes Task Force-Afghanistan," p. 29.
686 Cyrus, "The Major Crimes Task Force-Afghanistan," p. 31.
<sup>687</sup> Cyrus, "The Major Crimes Task Force-Afghanistan," p. 31.
688 Cyrus, "The Major Crimes Task Force-Afghanistan," p. 37.
689 Cyrus, "The Major Crimes Task Force-Afghanistan," pp. 39, 40.
690 Cyrus, "The Major Crimes Task Force-Afghanistan," p. 40. SIGAR, Corruption in Conflict, SIGAR 16-58-LL, p. 48.
691 SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, p. 136.
692 SIGAR, Corruption in Conflict, SIGAR 16-58-LL, p. 50.
693 SIGAR, Corruption in Conflict, SIGAR 16-58-LL, p. 52.
694 SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, p. 137.
695 Lt. Gen. Todd T. Semonite, "Building capacity, capability of Afghan Forces," Army.mil, October 5, 2015,
   https://www.army.mil/article/156592/building_capacity_capability_of_afghan_forces.
696 SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, p. 138.
697 SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, p. 138.
698 Semonite, "Building capacity, capability of Afghan Forces," Army, mil.
699 SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, p. 139.
700 DOD Office of Inspector General, "CSTC-A Oversight of Ammunition Provided to Afghanistan National Defense and Security
   Forces," DODIG-2017-122, September 22, 2017, p. i.
<sup>701</sup> SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, p. 132.
<sup>702</sup> SIGAR, Corruption in Conflict, SIGAR 16-58-LL, p. 51.
<sup>703</sup> SIGAR, Corruption in Conflict, SIGAR 16-58-LL, p. i.
704 SIGAR, Corruption in Conflict, SIGAR 16-58-LL, p. 51.
705 SIGAR, Corruption in Conflict, SIGAR 16-58-LL, p. 51.
<sup>706</sup> SIGAR, What We Need to Learn, SIGAR 21-46-LL, p. 32.
<sup>707</sup> SIGAR, Divided Responsibility, SIGAR 19-39-LL, p. 59.
708 DOD Office of Inspector General, "Audit of the Planning for and Implementation of the Afghan Personnel and Pay
   System," DODIG-2019-115, August 15, 2019, p. 5.
<sup>709</sup> SIGAR interview with former Minister of Interior Masoud Andarabi, December 1, 2021.
710 SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, p. 176.
711 SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, pp. 71-72, 76, 82.
712 SIGAR interview with retired General John Nicholson, March 3, 2022.
713 SIGAR interview with retired Lt. Gen. David Barno, September 30, 2021.
714 Kyle Atwell and Paul Bailey, "Wanna Fight? Pushing Partners Aside in Afghanistan," War on the Rocks, October 11, 2021,
   https://warontherocks.com/2021/10/we-wanted-to-fight-incentivizing-advising-over-fighting-in-afghanistan-and-beyond/.
715 SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, p. 82.
716 Ross A. Powers, "Moving forward with logistics advising in Afghanistan," Army Sustainment, vol. 49, no. 3, May-June
   2017, pp. 13-14.
717 Powers, "Moving forward with logistics advising in Afghanistan," Army Sustainment.
718 Powers, "Moving forward with logistics advising in Afghanistan," Army Sustainment.
719 SIGAR interview with Jonathan Schroden, November 5, 2021.
<sup>720</sup> SIGAR interview with Jonathan Schroden, November 5, 2021.
721 SIGAR interview with Jonathan Schroden, November 5, 2021.
722 SIGAR interview with Jonathan Schroden, November 5, 2021.
```

- 723 SIGAR interview with Jonathan Schroden, November 5, 2021.
- 724 SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, p. 22.
- ⁷²⁵ SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, p. 22.
- 726 SIGAR, Divided Responsibility, SIGAR 19-39-LL, p. 94.
- 727 SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, p. 171.
- 728 SIGAR, Divided Responsibility, SIGAR 19-39-LL, pp. 94, 143.
- ⁷²⁹ SIGAR interview with retired Lt. Gen. David Barno, September 30, 2021.
- ⁷³⁰ SIGAR, *Reconstructing the Afghan National Defense and Security Forces*, SIGAR 17-62-LL, pp. 49, 94. DOD, "Enhancing Security and Stability in Afghanistan," June 2017, p. 72.
- 731 SIGAR, Divided Responsibility, SIGAR 19-39-LL, pp. 105, 106.
- 732 SIGAR interview with Steve Hreczkosij, February 4, 2022.
- ⁷³³ SIGAR, Afghan Air Force: DOD Met the Initial Date for Fielding UH-60 Helicopters, but the Program Is at Risk of Not Having Enough Trained Pilots or the Capability to Maintain Future UH-60s, SIGAR 19-18-AR, January 2019, p. 1.
- ⁷³⁴ SIGAR, Afghan Air Force, SIGAR 19-18-AR, pp. i–ii.
- 735 DOD, "Enhancing Security and Stability in Afghanistan," June 2020, p. 70.
- ⁷³⁶ SIGAR interview with Steve Hreczkosij, February 4, 2022.
- 737 SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, pp. 82, 84.
- 738 SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, pp. xii, 82, 83.
- 739 SIGAR interview with Kim Field, January 24, 2021.
- 740 DOD, "Enhancing Security and Stability in Afghanistan," June 2015, p. 32.
- 741 Vanda Felbab-Brown, "Blood and Faith in Afghanistan: A June 2016 update," Brookings Institution, June 2016, p. 14, https://www.brookings.edu/wp-content/uploads/2016/07/2016-Felbab-Brown-Paper-BLOOD-AND-FAITH-VFB.pdf.
- 742 Carter Malkasian, The American War in Afghanistan: A History (New York: Oxford University Press, 2021), p. 388.
- 743 Malkasian, The American War in Afghanistan, pp. 89-90.
- 744 Ali A. Jalali, "Afghanistan National Defense and Security Forces: Mission, Challenges, and Sustainability," Peaceworks from the U.S. Institute of Peace, 2016, p. 6, https://www.usip.org/sites/default/files/PW115-Afghanistan-National-Defense-and-Security-Forces-Mission-Challenges-and-Sustainability.pdf. Malkasian, The American War in Afghanistan, p. 90.
- 745 Malkasian, The American War in Afghanistan, p. 90. Jalali, "Afghanistan National Defense and Security Forces," U.S. Institute of Peace, p. 7.
- ⁷⁴⁶ SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, p. 12.
- 747 SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, p. 12.
- ⁷⁴⁸ SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, p. 13.
- ⁷⁴⁹ Kelly et al., Security Force Assistance in Afghanistan, RAND, p. 18.
- ⁷⁵⁰ Kelly et al., Security Force Assistance in Afghanistan, RAND, p. 24. Jalali, "Afghanistan National Defense and Security Forces," U.S. Institute of Peace, p. 8.
- ⁷⁵¹ SIGAR, *Reconstructing the Afghan National Defense and Security Forces*, SIGAR 17-62-LL, p. 16. GAO, "Afghanistan Security: Afghan Army Growing, but Additional Trainers Needed; Long-term Costs Not Determined," GAO-11-66, p. 2.
- 752 SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, pp. 23-24.
- ⁷⁵³ SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, pp. 23–24.
- 754 SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, p. 23.
- 755 SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, p. 23.
- ⁷⁵⁶ Kelly et al., Security Force Assistance in Afghanistan, U.S. Institute of Peace, p. 21.
- 757 SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, pp. 24-25.
- ⁷⁵⁸ SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, p. 25.
- ⁷⁵⁹ SIGAR, *Reconstructing the Afghan National Defense and Security Forces*, SIGAR 17-62-LL, p. 25. Cordesman and Mausner, "Shaping Afghan National Security Forces," Center for Strategic and International Studies, p. 72.
- ⁷⁶⁰ Jalali, "Afghanistan National Defense and Security Forces," U.S. Institute of Peace, p. 18.
- 761 Cordesman and Mausner, "Shaping Afghan National Security Forces," Center for Strategic and International Studies, p. 72.
- 762 GAO, "Afghanistan Security," GAO-11-66, p. 16.
- ⁷⁶³ GAO, "Afghanistan Security," GAO-11-66, p. 16.
- ⁷⁶⁴ Cordesman and Mausner, "Shaping Afghan National Security Forces," Center for Strategic and International Studies, p. 66.
- ⁷⁶⁵ GAO, "Afghanistan Security," GAO-11-66, pp. 16-17.
- ⁷⁶⁶ Cordesman and Mausner, "Shaping Afghan National Security Forces," Center for Strategic and International Studies, p.
- ⁷⁶⁷ Ian S. Livingston and Michael O'Hanlon, *Afghanistan Index*, Brookings Institution, March 31, 2016, p. 7, https://www.brookings.edu/~/media/programs/foreign-policy/afghanistan-index/index20160330.pdf?la=en. GAO,

- "Afghanistan Security: Efforts to Establish Army and Police Have Made Progress, but Future Plans Need to Be Better Defined," GAO-05-575, June 30, 2005, p. 21.
- ⁷⁶⁸ GAO, "Afghanistan Security," GAO-05-575, p. 21.
- ⁷⁶⁹ SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, p. 32.
- ⁷⁷⁰ SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, p. 32.
- 771 SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, p. 32.
- 772 GAO, "Afghanistan Security," GAO-05-575, p. 11. U.S. Government Accountability Office, Afghanistan Security, GAO-11-66, pp. 12-13. Cordesman and Mausner, "Shaping Afghan National Security Forces," Center for Strategic and International Studies, p. 68.
- 773 GAO, "Afghanistan Security," GAO-11-66, p. 12.
- 774 GAO, "Afghanistan Security," GAO-11-66, p. 3.
- 775 Cordesman and Mausner, "Shaping Afghan National Security Forces," Center for Strategic and International Studies, p. xiii.
- ⁷⁷⁶ Cordesman and Mausner, "Shaping Afghan National Security Forces," Center for Strategic and International Studies, p. xiii.
- 777 GAO, "Afghanistan Security," GAO-11-66, p. 18.
- ⁷⁷⁸ SIGAR interview with retired Lt. Gen. Richard Formica, October 15, 2022.
- 779 GAO, "Afghanistan Security," GAO-11-66, p. 18.
- ⁷⁸⁰ SIGAR interview with retired Lt. Gen. Ken Tovo, November 13, 2021.
- ⁷⁸¹ Cordesman and Mausner, "Shaping Afghan National Security Forces," Center for Strategic and International Studies, p. 67.
- ⁷⁸² SIGAR, What We Need to Learn, SIGAR 21-46-LL, p. 77.
- ⁷⁸³ SIGAR, What We Need to Learn, SIGAR 21-46-LL, p. 77.
- ⁷⁸⁴ SIGAR, What We Need to Learn, SIGAR 21-46-LL, p. 77.
- ⁷⁸⁵ SIGAR interview with Yunis Qanooni June 23, 2022.
- ⁷⁸⁶ DOD, Enhancing Security and Stability in Afghanistan, December 2017, p. 29.
- ⁷⁸⁷ Frud Brezhan, "Leaked Memo Fuels New Allegations of Ethnic Bias in Afghan Government," Radio Free Europe, November 20, 2017, https://www.rferl.org/a/afghanistan-ethnic-tensions-ghani-government-abdullah/28865180.html.
- 788 Brezhan, "Leaked Memo Fuels New Allegations of Ethnic Bias in Afghan Government," Radio Free Europe.
- ⁷⁸⁹ SIGAR, interview with Kim Fields, January 24, 2022.
- 790 Brezhan, "Leaked Memo Fuels New Allegations of Ethnic Bias in Afghan Government," Radio Free Europe.
- 791 Jalali, "Afghanistan National Defense and Security Forces," U.S. Institute of Peace, p. 19.
- 792 SIGAR interview with Yunis Qanooni June 23, 2022.
- 793 SIGAR interview with Mohammad Mohaqeq, July 20, 2022. SIGAR interview with Ahmad Zia Massoud, July 25, 2022.
- ⁷⁹⁴ DOD, "Enhancing Security and Stability in Afghanistan," December 2017, p. 42. SIGAR interview with Ahmad Zia Massoud, July 25, 2022.
- ⁷⁹⁵ SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, p. ix.
- ⁷⁹⁶ SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, p. xi.
- 797 SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, p. xi. Cordesman and Mausner, "Shaping Afghan National Security Forces," Center for Strategic and International Studies, p. xvii.
- ⁷⁹⁸ SIGAR, Police in Conflict, SIGAR 22-23-LL, p. xi.
- ⁷⁹⁹ SIGAR, *Police in Conflict*, SIGAR 22-23-LL, p. xii.
- 800 Robert M Perito, "Afghanistan's Police: The Weak Link in Security Sector Reform," U.S. Institute for Peace Special report, August 12, 2009, p. 7.
- 801 SIGAR, Police in Conflict, SIGAR 22-23-LL, p. xii.
- 802 SIGAR interview with retired Lt. Gen. Dan Bolger, September 8, 2021.
- 803 Andrew Wilder, "Cops or Robbers? The Struggle to Reform the Afghan National Police," Afghan Research and Evaluation Unit, July 2007, p. 11, https://areu.org.af/publication/717/.
- 804 SIGAR, Police in Conflict, SIGAR 22-23-LL, p. xiv.
- ⁸⁰⁵ SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, p. 177. SIGAR, Police in Conflict, SIGAR 22-23-LL, p. xii.
- 806 SIGAR, Police in Conflict, SIGAR 22-23-LL, p. 76.
- 807 SIGAR, Police in Conflict, SIGAR 22-23-LL, p. 90.
- 808 SIGAR, Police in Conflict, SIGAR 22-23-LL, p. 92.
- 809 Jalali, "Afghanistan National Defense and Security Forces," U.S. Institute of Peace, p. 8.
- 810 SIGAR interview with retired General David Petraeus, January 14, 2022.
- 811 SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, p. 132.
- 812 SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, p. 132.
- 813 SIGAR interview with Jonathan Schroden, November 5, 2021, p. 4.

- 814 SIGAR, Police in Conflict, SIGAR 22-23-LL, p. xii.
- 815 Perito, "Afghanistan's Police: The Weak Link in Security Sector Reform," U.S. Institute of Peace, p. 7.
- 816 Perito, "Afghanistan's Police: The Weak Link in Security Sector Reform," U.S. Institute of Peace, p. 7.
- 817 SIGAR, Police in Conflict, SIGAR 22-23-LL, pp. 208-209.
- 818 SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR 17-62-LL, p. 122, 131-132;
- 819 SIGAR, Quarterly Report to the United States Congress, SIGAR 2021-QR-4, p. 75.
- 820 SIGAR, Quarterly Report to the United States Congress, SIGAR 2021-QR-4, p. 75.
- 821 SIGAR, Quarterly Report to the United States Congress, SIGAR 2021-QR-4, p. 75.
- 822 SIGAR, Quarterly Report to the United States Congress, SIGAR 2021-QR-4, p. 76.
- 823 SIGAR, Quarterly Report to the United States Congress, SIGAR 2021-QR-4, p. 75.
- 824 SIGAR, DOD's Salary Payments to the Afghan Ministry of Defense, SIGAR 22-34-AR.
- 825 DOD, "Justification for FY 2021 Overseas Contingency Operations (OCO) Afghanistan Security Forces Fund," February 2020
- 826 Clark and Shapour, "The Khalid Payenda Interview (1)," Afghanistan Analysts Network.
- 827 DOD Office of Inspector General, Audit of the Planning for and Implementation.... DODIG-2019-115.
- 828 SIGAR, Quarterly Report to the United States Congress, SIGAR 2021-QR-4, p. 70.
- 829 Congressional Research Service, "U.S. Military Withdrawal and Taliban Takeover in Afghanistan," R46879, p. 67.
- 830 Ruhullah Khapalwak and David Zucchino, "For Sale Now: U.S.-supplied Weapons in Afghan Gun Shops," *New York Times*, October 5, 2021, https://www.nytimes.com/2021/10/05/world/asia/us-weapons-afghanistan.html.
- 831 "Taliban to create Afghanistan 'grand army' with old regime troops," Al Jazeera, February 22, 2022, https://www.aljazeera.com/news/2022/2/22/taliban-create-grand-army-afghanistan-old-regime-troops.
- 832 SIGAR, Quarterly Report to the United States Congress, SIGAR 2021-QR-4, p. 70.
- 833 DOD, "Disposition of Department of Defense (DOD) Property, Equipment., and Supplies and DOD-Funded Afghan National Defense and Security Forces (ANDSF) Material in Connection with the Withdrawal from Afghanistan," March 2022.
- 834 DOD, "Disposition of Department of Defense (DOD) Property, Equipment., and Supplies and DOD-Funded Afghan National Defense and Security Forces (ANDSF) Material in Connection with the Withdrawal from Afghanistan," March 2022.
- 835 SIGAR, Quarterly Report to the United States Congress, SIGAR 2022-QR-2, April 30, 2022, p. 71.
- ⁸³⁶ GAO, "Lack of Systematic Tracking Raises Significant Accountability Concerns about Weapons Provided to Afghan National Security Forces, GAO-09-267," January 30, 2009, p. 14.
- ⁸³⁷ SIGAR, Military Equipment Transferred to the Afghan Government: DOD Did Not Conduct Required Monitoring to Account for Sensitive Articles, SIGAR 21-11-AR, December 11, 2020, p. 1.
- 838 SIGAR, Afghan National Security Forces, SIGAR 14-84-AR, p. 12.
- 839 DOD Office of Inspector General, "Audit of Combined Security Transition Command-Afghanistan's Implementation of the Core Inventory Management System Within the Afghan National Defense and Security Forces," DODIG-2020-104, July 10, 2020, p. 3.
- 840 SIGAR, Military Equipment Transferred to the Afghan Government, SIGAR 21-11-AR, p. 16.
- 841 SIGAR, Afghan National Security Forces, SIGAR 14-84-AR.
- 842 SIGAR, Afghan National Security Forces, SIGAR 14-84-AR.
- 843 SIGAR, Afghan National Security Forces, SIGAR 14-84-AR; SIGAR, Afghan National Defense and Security Forces: DOD Needs to Improve Management and Oversight of Uniforms and Equipment, SIGAR 17-40-AR, April 25, 2017, p. 13.
- 844 DOD Office of Inspector General, "Audit of CSTC-A's Implementation of the Core Inventory Management System...," DODIG-2020-104, p. 10.
- 845 DOD Office of Inspector General, "Audit of CSTC-A's Implementation of the Core Inventory Management System...," DODIG-2020-104, pp]. 7, 10.
- 846 DOD Office of Inspector General, "Audit of CSTC-A's Implementation of the Core Inventory Management System...," DODIG-2020-104, p. 10.
- 847 SIGAR, Afghan National Security Forces, SIGAR 14-84-AR, p. 6.
- 848 SIGAR, Afghan National Security Forces, SIGAR 14-84-AR, p. 2.
- 849 SIGAR, Military Equipment Transferred to the Afghan Government, SIGAR 21-11-AR, electronic p. 1.
- 850 SIGAR, Military Equipment Transferred to the Afghan Government, SIGAR 21-11-AR, electronic p. 1.
- 851 DOD, "Enhancing Security and Stability in Afghanistan," December 2020, p. 24.
- 852 GAO, "DOD Cannot Ensure That U.S.-Funded Equipment Has Reached Iraqi Security Forces," GAO-07-011, July 31, 2007, p. 3.
- 853 DOD Office of Inspector General, "Audit of the DoD's Accountability of Counter-Islamic State of Iraq and Syria Train and Equip Fund Equipment Designated for Syria," DODIG-2020-061, February 13, 2020, pp. i–ii.
- 854 SIGAR, DOD's Salary Payments to the Afghan Ministry of Defense, SIGAR 22-34-AR.
- 855 DOD Office of Inspector General, "Audit of the Planning for and Implementation...," DODIG-2019-115.
- 856 Congressional Research Service, "U.S. Military Withdrawal and Taliban Takeover in Afghanistan," R46879.
- 857 White House, "Remarks by President Biden on the Drawdown...," July 8, 2021. "Full transcript of ABC News' George Stephanopoulos' interview with President Joe Biden," ABCNews.com, August 19, 2021,

- https://abcnews.go.com/Politics/full-transcript-abc-news-george-stephanopoulos-interview-president/story?id=79535643.
- 858 White House, "Remarks by President Biden on the Drawdown...," July 8, 2021.
- 859 Defense Security Cooperation Management Office-Afghanistan response to SIGAR data call, October 5, 2021.
- 860 Clark and Shapour, "The Khalid Payenda Interview (1)," Afghanistan Analysts Network.
- 861 SIGAR, DOD's Salary Payments to the Afghan Ministry of Defense, SIGAR 22-34-AR.
- 862 SIGAR, DOD's Salary Payments to the Afghan Ministry of Defense, SIGAR 22-34-AR.
- 863 SIGAR, DOD's Salary Payments to the Afghan Ministry of Defense, SIGAR 22-34-AR.
- 864 SIGAR, DOD's Salary Payments to the Afghan Ministry of Defense, SIGAR 22-34-AR.
- ⁸⁶⁵ SIGAR, DOD's Salary Payments to the Afghan Ministry of Defense, SIGAR 22-34-AR.
- 866 SIGAR, DOD's Salary Payments to the Afghan Ministry of Defense, SIGAR 22-34-AR.
- 867 SIGAR, DOD's Salary Payments to the Afghan Ministry of Defense, SIGAR 22-34-AR.
- 868 SIGAR, DOD's Salary Payments to the Afghan Ministry of Defense, SIGAR 22-34-AR.
- 869 SIGAR, DOD's Salary Payments to the Afghan Ministry of Defense, SIGAR 22-34-AR.
- 870 SIGAR, DOD's Salary Payments to the Afghan Ministry of Defense, SIGAR 22-34-AR.
- 871 SIGAR, DOD's Salary Payments to the Afghan Ministry of Defense, SIGAR 22-34-AR.
- 872 SIGAR, DOD's Salary Payments to the Afghan Ministry of Defense, SIGAR 22-34-AR.
- 873 SIGAR, DOD's Salary Payments to the Afghan Ministry of Defense, SIGAR 22-34-AR.
- 874 SIGAR, DOD's Salary Payments to the Afghan Ministry of Defense, SIGAR 22-34-AR.
- 875 SIGAR, DOD's Salary Payments to the Afghan Ministry of Defense, SIGAR 22-34-AR.
- 876 Brett Forest, "Taliban Seeking to Expand Capabilities with U.S. Weaponry," Wall Street Journal, September 1, 2021, https://www.wsj.com/articles/taliban-seeking-to-expand-capabilities-with-u-s-weaponry-11630501707. SIGAR, Quarterly Report to the United States Congress, SIGAR 2022-QR-1, January 30, 2022, p. 72.
- 877 "Triumphant Taliban parades at Kabul airport after US exit," Al Jazeera, August 31, 2021, https://www.aljazeera.com/gallery/2021/8/31/photos-triumphant-taliban-parades-at-kabul-airport-after-us-exit.
- ⁸⁷⁸ "Taliban shows off 'special forces' in propaganda blitz," France 24, August 25, 2021, https://www.france24.com/en/live-news/20210825-taliban-shows-off-special-forces-in-propaganda-blitz. "Taliban to create Afghanistan 'grand army'...," Al Jazeera.
- 879 Khapalwak and Zucchino, "For Sale Now..."
- 880 Gibran Naiyyar Peshimam, "Taliban hold military parade with U.S.-made weapons in Kabul in show of strength," Reuters, November 14, 2021, https://www.reuters.com/world/asia-pacific/taliban-hold-military-parade-with-us-made-weapons-kabul-show-strength-2021-11-14/.
- 881 "Regional Overview: South Asia and Afghanistan, 19–25 February 2022," Armed Conflict Location & Event Data Project (ACLED), March 3, 2022, https://acleddata.com/2022/03/03/regional-overview-south-asia-and-afghanistan-19-25-february-2022/.
- 882 Abdul Qahar Balkhi (@QaharBalkhi), Twitter, June 8, 2022.
- 883 SIGAR, Quarterly Report to the United States Congress, SIGAR 2022-QR-2, p. 71.
- 884 SIGAR, Quarterly Report to the United States Congress, SIGAR 2022-QR-3, July 30, 2022, p. 79.
- 885 SIGAR interview with former Afghan Air Force pilot, January 10, 2022.
- 886 SIGAR interview with former Afghan Air Force pilot, January 10, 2022.
- 887 Khapalwak and Zucchino, "For Sale Now..."
- ⁸⁸⁸ Greg Myre and Scott Neuman, "How Valuable Are the U.S. Weapons the Taliban Just Captured?" NPR, August 21, 2021, https://www.npr.org/2021/08/21/1029449432/taliban-afghanistan-us-weapons-captured.
- 889 Patrick Tucker, "How Equipment Left in Afghanistan Will Expose U.S. Secrets," Defense One, September 10, 2021, https://www.defenseone.com/technology/2021/09/how-equipment-left-afghanistan-will-expose-us-secrets/185264/.
- 890 Tucker, "How Equipment Left in Afghanistan Will Expose U.S. Secrets."
- 891 DOD, "Commander's Guide to Biometrics in Afghanistan," n.d., pp. 31, 33, 71.
- 892 DOD, "Commander's Guide to Biometrics in Afghanistan," n.d. p. 33.
- 893 Eileen Guo and Hikmat Noori, "This is the real story of the Afghan biometric databases abandoned to the Taliban," MIT Technology Review, August 30, 2021, https://www.technologyreview.com/2021/08/30/1033941/afghanistan-biometric-databases-us-military-40-data-points/.
- 894 Federal Bureau of Investigation, Mission Afghanistan: Biometrics, April 29, 2011, https://www.fbi.gov/news/stories/mission-afghanistan-our-role-in-the-war-zone. Immigration and Refugee Board of Canada, "Requirements and procedures to obtain an e-Tazkira," February 14, 2014, https://irb.gc.ca/en/country-information/rir/Pages/index.aspx?doc=457722.
- 895 SIGAR Special Advisor, correspondence with SIGAR, December 21, 2021.
- 896 Forest, "Taliban Seeking to Expand Capabilities with U.S. Weaponry," Wall Street Journal. Elias Yousif, "The Arms Left Behind in Afghanistan," Center for International Policy, September 2021, https://securityassistance.org/publications/issue-brief-the-arms-left-behind-in-afghanistan/.
- 897 Yousif, The Arms Left Behind in Afghanistan, p. 6.

- 898 Khapalwak and Zucchino, "For Sale Now..."
- 899 Conflict Armament Research, "Illicit Weapons in Afghanistan," Issue 1, September 2021, p. 9, https://www.conflictarm.com/download-file/?report_id=3526&file_id=3530.
- 900 Luke Vargas," U.S. Officials Call for Ukraine Aid Oversight," Wall Street Journal, June 14, 2022.
- 901 John F. Sopko, "Afghanistan: Lessons Unlearned," Mid-Coast Forum on Foreign Relations, July 11, 2022.
- 902 Sopko, "Afghanistan: Lessons Unlearned."
- 903 DOD, "Biden Administration Announces Additional Security Assistance for Ukraine," February 3, 2023.
- 904 State, "U.S. Security Cooperation with Ukraine," August 19, 2022.
- 905 Eric Schmitt and John Ismay, "Advanced U.S. Arms Make a Mark in Ukraine War, Officials Say," New York Times, July 1, 2022. Angela Dewan, "Ukraine and Russia's militaries are David and Goliath. Here's how they compare," CNN.com, February 15, 2022, https://www.cnn.com/2022/02/25/europe/russia-ukraine-military-comparison-intl/index.html.
- 906 John Hudson, "Flood of weapons to Ukraine raises fear of arms smuggling," Washington Post, May 14, 2022.
- 907 State, "MANPADS: Combating the Threat to Global Aviation," n.d.
- 908 State, "U.S. Security Cooperation with Ukraine," August 19, 2022.
- 909 Hudson, "Flood of weapons to Ukraine raises fear of arms smuggling," Washington Post.
- ⁹¹⁰ European Union Informal Home Affairs Council, press release, "EU launches the Support Hub for Internal Security and Border Management in Moldova," July 11, 2022, https://ec.europa.eu/commission/presscorner/detail/en/IP_22_4462.
- 911 Kim Willsher, "Arms sent to Ukraine will end up in criminal hands says Interpol chief," The Guardian, June 2, 2022.
- ⁹¹² Ondřej Plevák, "EU steps up security help for Moldova at ministers meeting in Prague," EURACTIV, July 12, 2022, https://www.euractiv.com/section/politics/short_news/eu-steps-up-security-help-for-moldova-at-ministers-meeting-in-prague/.
- ⁹¹³ Mark F. Cancian, "Aid to Ukraine Requires Increased Oversight," Center for Strategic and International Studies, June 17, 2022, https://www.csis.org/analysis/aid-ukraine-requires-increased-oversight.
- ⁹¹⁴ DOD, "Senior Defense Official Holds a Background Briefing," transcript, August 19, 2022, https://www.defense.gov/News/Transcripts/Transcript/Article/3134558/senior-defense-official-holds-a-background-briefing/.
- ⁹¹⁵ State, "Online Press Briefing with Ambassador Bonnie Denise Jenkins, Under Secretary for Arms Control and International Security," transcript, July 12, 2022, https://www.state.gov/online-press-briefing-with-ambassador-bonnie-denise-jenkins-under-secretary-for-arms-control-and-international-security/.
- ⁹¹⁶ DOD Office of Inspector General, Evaluation of Department of Defense Enhanced End-Use Monitoring for Equipment Transferred to the Government of Ukraine, DODIG-2020-121, August 27, 2020, p. 8.
- 917 DOD, "Senior Defense Official Holds a Background Briefing," transcript, April 12, 2022.
- 918 Hudson, "Flood of weapons to Ukraine raises fear of arms smuggling," Washington Post.
- 919 Rachel Stohl and Elias Yousif, "The Risks of U.S. Military Assistance to Ukraine," Stimson, July 13, 2022.
- 920 Congressional Research Service, U.S. Military Withdrawal and Taliban Takeover in Afghanistan, R46879.
- 921 Department of Homeland Security, "DHS and DOS Announce Exemptions Allowing Eligible Afghans to Qualify for Protection and Immigration Benefits, U.S. Department of Homeland Security," transcript, June 14, 2022, https://www.dhs.gov/news/2022/06/14/dhs-and-dos-announce-exemptions-allowing-eligible-afghans-qualify-protection-and. Operation Allies Welcome is the coordinated effort across the federal government to support and resettle vulnerable Afghans, including those who worked on behalf of the United States.
- 922 Michelle Bachelet, UN High Commissioner for Human Rights, "Update to the Human Rights Council Urgent Debate" (speech, 50th Session of the Human Rights Council Urgent Debate on the Situation of Women and Girls in Afghanistan, July 1, 2022.
- 923 Bachelet, "Update to the Human Rights Council Urgent Debate."
- ⁹²⁴ "Afghanistan: Soldiers flee to Tajikistan after Taliban clashes," BBC, July 5, 2021, https://www.bbc.com/news/world-asia-57720103. Congressional Research Service, U.S. Military Withdrawal and Taliban Takeover in Afghanistan, R46879. Abraham Mahshie, "25 Percent of Afghan Air Force Fled, Remainder in Disarray, Sources Say," Air and Space Forces Magazine, August 19, 2021, https://www.airforcemag.com/afghan-air-force-fled-remainder-in-disarray-sources-say/. Catherine Putz, "The Final Flights of the Afghan Air Force," The Diplomat, December 30, 2021, https://thediplomat.com/2021/12/the-final-flights-of-the-afghan-air-force/.
- 925 Putz, "The Final Flights of the Afghan Air Force," The Diplomat.
- ⁹²⁶ Mahshie, "25 Percent of Afghan Air Force Fled...,". Congressional Research Service, "U.S. Military Withdrawal and Taliban Takeover in Afghanistan," R46879. Alan Cullison and Gordon Lubold, "Some Afghan Military Members Fled Taliban Takeover in U.S.-Supplied Aircraft," Wall Street Journal, August 18, 2021, https://www.wsj.com/articles/afghan-military-remnants-fled-taliban-takeover-in-u-s-supplied-aircraft-11629292300. Putz, "The Final Flights of the Afghan Air Force," The Diplomat.
- 927 Phil Stewart, "Exclusive: Detained Afghan pilots fly out of Tajikistan on U.S.-brokered flight," Reuters, November 9, 2021.
- 928 Congressional Research Service, "U.S. Military Withdrawal and Taliban Takeover in Afghanistan," R46879.
- 929 Hameed Ahmadi, "U.S. Could Soon End Operation To Help Afghan Refugees Leave UAE. Thousands Are Still There," Huffington Post, June 30, 2022, https://www.huffpost.com/entry/us-afghan-united-arab-emirates-refugees-taliban_n_62bdee7ce4b0a21d84245d20.

- ⁹³⁰ Julian E. Barnes, Thomas Gibbons-Neff, and Charlie Savage, "C.I.A.-Backed Afghan Fighters Are Still Waiting to Reach U.S.," New York Times, January 25, 2022, https://www.nytimes.com/2022/01/25/us/politics/cia-afghan-fighters-commandos.html.
- ⁹³¹ Eric Schmitt and Madeleine Ngo, "Afghan Pilots Who Sought Safety in Uzbekistan Transfer to U.S. Base," New York Times, September 12, 2021, https://www.nytimes.com/2021/09/12/world/asia/afghan-pilots-united-states.html. Phil Stewart, "Afghan pilots start leaving Uzbekistan for UAE, despite Taliban pressure-source," Reuters, September 12, 2021, https://www.reuters.com/world/asia-pacific/afghan-pilots-start-leaving-uzbekistan-uae-despite-taliban-pressure-source-2021-09-12/. Ayaz Gul, "Taliban Demand Uzbekistan, Tajikistan Return Dozens of Afghan Aircraft," Voice of America, January 11, 2022, https://www.voanews.com/a/taliban-demand-uzbekistan-tajikistan-return-dozens-of-afghan-aircraft/6392629.html.
- 932 List of ANDSF personnel at Emirati Humanitarian City Camp provided by Black Feather Foundation; Ahmadi, "U.S. Could Soon End Operation To Help Afghan Refugees Leave UAE...." Huffington Post.
- 933 Congressional Research Service, "U.S. Military Withdrawal and Taliban Takeover in Afghanistan," R46879.
- ⁹³⁴ Department of Homeland Security, "Department of Homeland Security Operation Allies Welcome Afghan Evacuee Report," FY 2022 Report to Congress, January 28, 2022.
- ⁹³⁵ Glenn Kessler, "Numbers behind Afghanistan evacuation come into focus," Washington Post, May 25, 2022.
 Department of Homeland Security, "DHS and DOS Announce Exemptions..."
- 936 Kessler, "Numbers behind Afghanistan evacuation come into focus," Washington Post.
- 937 Department of Homeland Security, "DHS and DOS Announce Exemptions..."
- 938 Department of Homeland Security, "DHS and DOS Announce Exemptions..."
- 939 Department of Homeland Security, "DHS and DOS Announce Exemptions..."
- 940 Office of Senator Amy Klobuchar, "Klobuchar, Graham, Coons, Blunt, Blumenthal and Murkowski Introduce Bipartisan Legislation Allowing Afghan Allies in the United States to Apply for Permanent Legal Status," August 9,2022
- ⁹⁴¹ Zahra Mushtaq, "When the Afghan Forces Arrived, I Was at the Border (وقتى نظاميان افغان آمدند من در مرز بودم)," *Etimad*, September 1, 2021. SIGAR, *Quarterly Report to the United States Congress*, SIGAR 2022-QR-1.
- 942 "Afghan Commandos Could Fight for British Army Like Gurkhas," CDE News The Dispatch, August 30, 2021, https://cde.news/afghan-commandos-could-fight-for-british-army-like-gurkhas/. BBC News Visual Journalism Team, "Afghanistan: How many refugees are there and where will they go?"
- 943 Rezaul H. Laskar, "India allows 80 Afghan defence cadets to join 12-month training programme," *Hindustan Times*, February 4, 2022, https://www.hindustantimes.com/india-news/india-allows-80-afghan-defence-cadets-to-join-12-month-training-programme-101643977275662.html.
- ⁹⁴⁴ Akmal Dawi, "Taliban Welcome, Others Criticize Return of Former Afghan Officials," Voice of America, June 8, 2022, https://www.voanews.com/a/taliban-welcome-others-criticize-return-of-former-afghan-officials/6609042.html. Islamic Emirate Afg (@TalibanUpdates), Twitter, May 25, 2022, https://twitter.com/TalibanUpdates/status/1529479230806970368.
- 945 "Afghan Cadets Returned After Graduations From India," Bakhtar News, July 29, 2022, https://bakhtarnews.af/en/afghan-cadets-returned-after-graduations-from-india
- 946 "Afghan forces flee attack, cross border: Pakistan Army," Al Jazeera, July 27, 2021, https://www.aljazeera.com/news/2021/7/27/afghan-soldiers-flee-attack-cross-border-pakistan-army.
- 947 Susannah George, "Final Weeks of Fighting among deadliest for Afghan security forces, former official says: 4,000 dead and 1,000 missing," Washington Post, December 30, 2021, https://www.washingtonpost.com/world/2021/12/30/afghanistan-security-forces-deaths/.
- 948 Yaroslav Trofimov, "Left Behind After U.S. Withdrawal, Some Former Afghan Spies and Soldiers Turn to Islamic State," Wall Street Journal, updated October 31, 2021, https://www.wsj.com/articles/left-behind-after-u-s-withdrawal-some-former-afghan-spies-and-soldiers-turn-to-islamic-state-11635691605.
- 949 United Nations Assistance Mission in Afghanistan, "Human Rights in Afghanistan," July 2022
- 950 SIGAR, Quarterly Report to the United States Congress, SIGAR 2022-QR-2.
- 951 United Nations Assistance Mission in Afghanistan, "Human Rights in Afghanistan," July 2022
- 952 Human Rights Watch, "Afghanistan: Taliban Kill, 'Disappear' Ex-Officials," November 30, 2021, https://www.hrw.org/news/2021/11/30/afghanistan-taliban-kill-disappear-ex-officials. Henry Ridgwell, "Taliban Committing 'Revenge Killings' Against Former Afghan Security Forces, Says HRW," Voice of America, November 30, 2021, https://www.voanews.com/a/rights-group-taliban-committing-revenge-killings-against-former-afghan-national-security-forces/6333127.html. "Dozens of former Afghan forces killed or disappeared...," BBC.
- 953 United Nations Assistance Mission in Afghanistan, "Human Rights in Afghanistan," July 2022.
- 954 Akmal Dawi, "Taliban Welcome, Others Criticize Return of Former Afghan Officials," Voice of America, June 8, 2022, https://www.voanews.com/a/taliban-welcome-others-criticize-return-of-former-afghan-officials/6609042.html. Islamic Emirate Afg (@TalibanUpdates), Twitter, May 25, 2022. https://twitter.com/TalibanUpdates/status/1529479230806970368.
- 955 SIGAR, Quarterly Report to the United States Congress, SIGAR 2022-QR-2.
- 956 SIGAR, Quarterly Report to the United States Congress, SIGAR 2022-QR-2.
- 957 SIGAR, Quarterly Report to the United States Congress, SIGAR 2022-QR-1.

- 958 Ahmad Massoud's Interview with BBC Farsi, July 15, 2022.
- 959 Ahmad Massoud's Interview with BBC Farsi, July 15, 2022.
- 960 Masood Farivar, "Afghan 'Fighting Season' Ushers in New Anti-Taliban Groups," Voice of America, updated April 28, 2022, https://www.voanews.com/a/afghan-fighting-season-ushers-in-new-anti-taliban-groups/6542148.html
- ⁹⁶¹ Hasht-E Subh, "40 Taliban Fighters Arrested by NRF As Gunfighting Escalatesin Panjshir," Hasht-E Subh Daily, August 15, 2022, https://8am.media/eng/20-taliban-fighters-arrested-by-nrf-as-gunfighting-escalates-in-panjshir/.
- 962 Nilofar Langar, "The Afghanistan Freecom Front announced its existence," Independent Persian, March 12, 2022. Mukhtar Wafayee, "Who are the Afghan Freedom Front forces and what are they fighting for?" Independent Persian, Mary 20, 2022.
- 963 Farivar, "Afghan 'Fighting Season' Ushers in New Anti-Taliban Groups," Voice of America.
- 964 Wafayee, "Who are the Afghan Freedom Front forces and what are they fighting for?," Independent Persian.
- 965 Wafayee, "Who are the Afghan Freedom Front forces and what are they fighting for?," Independent Persian.
- 966 Farivar, "Afghan 'Fighting Season' Ushers in New Anti-Taliban Groups," Voice of America.
- ⁹⁶⁷ Farivar, "Afghan 'Fighting Season' Ushers in New Anti-Taliban Groups," Voice of America.
- ⁹⁶⁸ Trofimov, "Left Behind After U.S. Withdrawal ...," Wall Street Journal. SIGAR, Quarterly Report to the United States Congress, SIGAR 2022-OR-1.
- ⁹⁶⁹ GAO, "Burden Sharing: Benefits and Costs Associated with the U.S. Military Presence in Japan and South Korea," GAO-21-270, March 2021.
- 970 Ronald H. Spector, Advice and Support: The Early Years 1941-1960 (Washington, DC: U.S. Army Center of Military History, 1985), p. 379. Over the years, South Korea's financial contribution to the U.S. military presence there has been gradually increasing, and now stands at roughly \$921.5 million a year.
- 971 Robert K. Sawyer, Military Advisors in Korea: KMAG in Peace and War (Washington, DC: U.S. Army Center of Military History, 1988), p. 69.
- ⁹⁷² Sawyer, Military Advisors in Korea, p. 7.
- 973 Sawyer, Military Advisors in Korea, p. 75.
- 974 Sawyer, Military Advisors in Korea, pp. 45, 75, 152.
- ⁹⁷⁵ Stephen Biddle, Julia MacDonald, and Ryan Baker, "Small Footprint, Small Payoff: The Military Effectiveness of Security Force Assistance," *The Journal of Strategic Studies*, vol. 41, nos. 1–2 (2018), p. 122.
- 976 Biddle, MacDonald, and Baker, "Small Footprint, Small Payoff," p. 122.
- 977 Biddle, MacDonald, and Baker, "Small Footprint, Small Payoff," pp. 120-121.
- 978 Biddle, MacDonald, and Baker, "Small Footprint, Small Payoff," pp. 120-121.
- ⁹⁷⁹ In both Afghanistan and Vietnam, the U.S.-supported government also faced internal threats to its political power, in part by tying its fortunes to its military via patronage appointments in the officer corps. In such unstable circumstances, Biddle et. al argue, "a politically disinterested technocratic military of the kind the Americans sought would have been a danger, not an asset." Biddle, MacDonald, and Baker, "Small Footprint, Small Payoff," pp. 117–118. SIGAR interview with former General Hebatullah Alizai, February 3, 2022. SIGAR interview with former General Sami Sadat, October 14, 2021. Fox Butterfield, "Corruption in South Vietnam Seems Worse," New York Times, September 18, 1973, https://www.nytimes.com/1973/09/18/archives/corruption-in-south-vietnam-seems-worse-less-fat-around-its-an-old.html. Stephen Randolph, "Foreign Policy and the Complexities of Corruption: The Case of South Vietnam," The Foreign Service Journal, September 2016, https://afsa.org/foreign-policy-and-complexities-corruption-case-south-vietnam.
- 980 U.S. Department of State, Office of the Historian, "NSC-68 and the Korean War," https://history.state.gov/departmenthistory/short-history/koreanwar. Tom Rosenstiel, "Polling Wars: Hawks vs. Doves," Pew Research Center, November 23, 2009, https://www.pewresearch.org/2009/11/23/polling-wars-hawks-vs-doves/. Anna Shortridge, "The U.S. War in Afghanistan Twenty Years On: Public Opinion Then and Now," Council on Foreign Relations Blog, October 7, 2021, https://www.cfr.org/blog/us-war-afghanistan-twenty-years-public-opinion-then-and-now.
- ⁹⁸¹ In Vietnam, it was the Nixon administration's plan for "Vietnamization;" in Afghanistan, it was the goal of both the Bush and Obama administrations to create a self-sustaining Afghan army.
- ⁹⁸² Richard W. Stewart, ed., *American Military History, Volume II: The United States Army in a Global Era,* 1917–2008, (Washington, DC: U.S. Army Center of Military History, 2010), p. 221.
- 983 Andrew Gawthorpe, "Afghanistan and the Real Vietnam Analogy," The Diplomat, August 18, 2021, https://thediplomat.com/2021/08/afghanistan-and-the-real-vietnam-analogy/.
- 984 Gawthorpe, "Afghanistan and the Real Vietnam Analogy," The Diplomat.
- 985 Unclassified U.S. Department of State memorandum, case no. F-2014-20439 doc no. C05765841, p. 2.
- ⁹⁸⁶ Fox Butterfield, "Moves by Saigon's Foes Said to Peril Roads to the Highlands," New York Times, February 20, 1975, https://www.nytimes.com/1975/02/20/archives/moves-by-saigons-foes-said-to-peril-roads-to-the-highlands.html.
- ⁹⁸⁷ SIGAR interview with retired Lt. Gen. David Barno, September 20, 2021. Fox Butterfield, "South Vietnam Without the Americans," New York Times, June 17, 1973, https://www.nytimes.com/1973/06/17/archives/south-vietnam-withoutthe-americans.html.
- 988 Thomas H. Johnson and M. Chris Mason, "Refighting the Last War: Afghanistan and the Vietnam Template," Military Review, November-December 2009, p. 6, https://apps.dtic.mil/sti/pdfs/ADA518261.pdf.
- 989 SIGAR interview with retired Lt. Gen. David Barno, September 30, 2021.

- 990 SIGAR interview with retired Lt. Gen. Ken Tovo, October 8, 2021.
- 991 SIGAR interview with former General Sami Sadat, October 13, 2021.
- 992 Stewart, ed., American Military History, Volume II, pp. 366, 367.
- 993 Bernard Weinraub, "Shortages Hamper Defenders in Delta," New York Times, March 26 1975, https://www.nytimes.com/1975/03/26/archives/shortages-hamper-defenders-in-delta-shortages-hinder-defense-of.html. James M. Markham, "South Vietnam Reported Yielding Most of Central Highlands Area; Main Evacuation Routes Cut Off," New York Times, March 18, 1975, https://www.nytimes.com/1975/03/18/archives/south-vietnam-reported-yielding-most-of-central-highlands-area-main.html. Butterfield, "Moves by Saigon's Foes Said to Peril..."
- 994 Schroden, "Lessons from the Collapse of Afghanistan's Security Forces," CTC Sentinel.
- ⁹⁹⁵ Dave Philipps, "'In the End We Felt Betrayed': Vietnam Veterans See Echoes in Afghanistan," *New York Times*, July 7, 2021, updated August 1, 2021, https://www.nytimes.com/2021/07/07/us/vietnam-war-veterans-us-afghanistan.html.
- 996 Phil Stewarts, "Special Report: Pilots Detail Chaotic Collapse of Afghan Air Force," Reuters, December 29, 2021, https://www.reuters.com/business/aerospace-defense/pilots-detail-chaotic-collapse-afghan-air-force-2021-12-29/.

This evaluation was conducted under project code SIGAR E-012.

SIGAR SPECIAL INSPECTOR GENERAL FOR AFGHANISTAN RECONSTRUCTION

2530 Crystal Drive Arlington, VA 22202

www.sigar.mil

SIGAR 23-16-IP

Cover photo credit:

Armored vests lie on the ground inside a hangar at the airport in Kabul on August 31, 2021, after the United States withdrew from Afghanistan. The Afghan Air Force's A-29 attack aircrafts are pictured in the background. (AFP photo by Wakil Kohsar)

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

By phone: United States Toll-free: 866-329-8893 DSN: 312-664-0378

All voicemail is in English and answered during business hours.

By fax: 703-601-4065

By email: sigar.hotline@mail.mil

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

