SECURITY CONTENTS

ANDSF Fails to Stop Taliban Offensive	67
Evacuation of Americans, Coalition, and Afghan Allies as the Taliban Consolidate Power	72
The Taliban Take Panjshir Province, the Last Significant Resistance Center	74
A Windfall of Military Equipment from the ANDSF for the Taliban	75
Military Casualties	78
Civilian Casualties	78
DSCMO-A Closing Out	79
Quarterly Highlight: How Could the ANDSF Disintegrate in 11 Days?	80
Congress Seeks an Accounting of Why the ANDSF Failed and What Equipment Was	
Lost in Afghanistan	82
U.S. Reconstruction Funding for Security	83
Assistance Suspended to Former Government's Mine-Clearance Directorate	87
Security Endnotes	89

SECURITY



The Afghan National Defense and Security Forces disintegrated, the Afghan government collapsed, and the Taliban regained power.

U.S. and Coalition forces conducted a Noncombatant Evacuation Operation (NEO) from August 14 to August 30 that evacuated more than 124,000 people, including 6,000 Americans, diplomats, foreign nationals from allied and partner countries, Afghan Special Immigrant Visa applicants and other at-risk Afghans.

All remaining U.S. and Coalition forces withdrew from Afghanistan.

ANDSF FAILS TO STOP TALIBAN OFFENSIVE

The Afghan National Defense and Security Forces (ANDSF) began the quarter on the defensive. Though the Afghan government had lost more than half of the country's districts to the Taliban beginning in May, they still held all provincial capitals as late as August 5.¹ The Taliban advance accelerated in August, as multiple Afghan provincial capitals fell in rapid succession and the ANDSF proved unable to stop it.² The final collapse of the Afghan government occurred on August 15, when President Ghani fled the country, and what was left of the ANDSF disintegrated.³ The Taliban completed their military victory when they occupied undefended Kabul that afternoon.⁴

For U.S. and Coalition forces, what began as an orderly withdrawal changed rapidly into a Noncombatant Evacuation Operation (NEO) primarily based out of Kabul's Hamid Karzai International Airport (HKIA).⁵ The last flight out of HKIA left on August 30, 2021.⁶ The NATO-led Resolute Support Mission was terminated in early September 2021.⁷

Noncombatant Evacuation Operation

(NEO): An operation whereby noncombatants are evacuated from a threatened area abroad, including areas facing actual or potential danger from natural or manmade disaster, civil unrest, imminent or actual terrorist activities, hostilities, and similar circumstances. NEOs are carried out with the assistance of the Department of Defense.

Source: DOD Dictionary of Military and Associated Terms, 1/2021, p. 154.

U.S. and Coalition Forces Withdraw

As the ANDSF struggled to stop or slow the Taliban offensive that began in May, U.S. and Coalition forces were in the final phase of a military withdrawal that followed President Joseph R. Biden's April 14 announcement that all remaining U.S. troops would leave Afghanistan by September 11, 2021 (later changed to August 31).⁸ U.S. Forces-Afghanistan (USFOR-A) formally began the final phase of the drawdown from Afghanistan on May 1, 2021, in what officials described as "a safe and orderly way."⁹ All U.S. troops were to leave Afghanistan by the end of August except those assigned to a residual mission of augmenting diplomatic security and a small Embassy Kabul-based presence intended to interface with the Afghan government to oversee security-assistance efforts managed primarily from outside Afghanistan.¹⁰

In mid-May, General Kenneth F. McKenzie, Commander, U.S. Central Command (CENTCOM), ordered CENTCOM to prepare for a potential NEO, and two weeks later additional U.S. troops began prepositioning in the region.¹¹

General Austin Scott Miller, commander of the NATO Resolute Support Mission and of U.S. Forces-Afghanistan (USFOR-A), transferred responsibility for USFOR-A to General McKenzie in a small ceremony on July 12, 2021, in Kabul.¹²

Secretary of Defense Lloyd J. Austin III established U.S. Forces Afghanistan-Forward led by Navy Rear Admiral Peter Vasely, who remained in Kabul. Supporting U.S. Forces Afghanistan-Forward from Qatar was the new Defense Security Cooperation Management Office-Afghanistan (DSCMO-A), led by Army Major General Curtis Buzzard. DSCMO-A was responsible for providing security assistance to the ANDSF, including overthe-horizon (OTH) aircraft-maintenance support to sustain ANDSF combat operations against the Taliban.¹³

By August 9, 2021, CENTCOM estimated that they had completed 95% of the entire retrograde process, including flying approximately 984 C-17 transport-aircraft loads of material out of Afghanistan, and turning over nearly 17,074 pieces of materiel to the Defense Logistics Agency for disposition.¹⁴

Weak ANDSF response to Taliban takeover

By mid-July the Taliban controlled about half the districts in Afghanistan, at least six international border crossings with their revenue-generating customs posts, and long stretches of highways throughout the country.¹⁵ The numbers fluctuated as government forces retook some districts.¹⁶ At the time, the Afghan government still held Kabul and all 34 provincial capitals, while the ANDSF were reportedly consolidating to protect about half the capitals that appeared threatened.¹⁷

The Taliban shifted their military focus in late July from overrunning rural districts to capturing provincial capitals, including key population

Over-The-Horizon (OTH): An "over-thehorizon amphibious operation" is "an operation launched from beyond visual and radar range of the shoreline." In the Afghanistan context, DOD also uses the term to refer to U.S. capabilities located outside Afghanistan.

Source: DOD Dictionary of Military and Associated Terms, 1/2021, p. 164; OUSD-P, response to SIGAR vetting, 7/16/2021.

Retrograde: The process for the movement of non-unit equipment and materiel from a forward location to a reset (replenishment, repair, or recapitalization) program or to another directed area of operations to replenish unit stocks, or to satisfy stock requirements.

Source: DOD Dictionary of Military and Associated Terms, 1/2021, p. 187.

centers such as Lashkar Gah, Kunduz City, Kandahar, and Herat.¹⁸ Through the first week of August, the ANDSF continued to lose ground despite some U.S. air strikes launched in support of beleaguered Afghan forces.¹⁹ On August 4, the Taliban attempted to assassinate acting defense minister Bismillah Khan Mohammadi in Kabul, reportedly in retaliation for escalating government attacks on Taliban fighters and civilians.²⁰

Multiple open sources reported that ANDSF performance was uneven, with Afghan special forces performing well compared to other units. Afghan police, in particular, reportedly performed poorly against the Taliban during the final collapse.²¹

As the situation deteriorated, and with the ANDSF spread thin, President Ghani turned to veteran warlords, whom he had once promised to hold accountable for breaking the law.²² For example, he called on former Afghan vice president and recently designated Marshal of Afghanistan Abdul Rashid Dostum, former Northern Alliance leader and Balkh Province governor Atta Muhammed Noor in the north, and famous mujahedeen commander Ismail Khan in Herat, for assistance in beating back the Taliban advances.²³

Taliban seize multiple provincial capitals in rapid succession as ANDSF disintegrates

The Afghan government's collapse commenced on August 6 with the fall of Zaranj, the capital of Nimroz Province, the first provincial capital taken by the Taliban, as depicted in Figure S.1 on the following page. A parliament member from the province said the Taliban took control without a fight, as ANDSF and government officials fled into neighboring Iran.²⁴

The next day the Taliban captured Shibirghan, the capital of Jowzjan Province and home to Marshal Dostum. As at Zaranj, ANDSF personnel reportedly fled the city rather than fight.²⁵

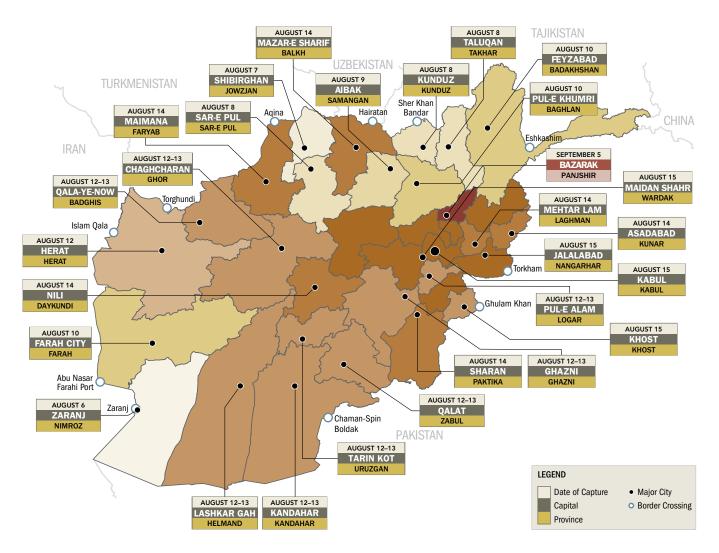
The following day, August 8, three more northern Afghanistan provincial capitals fell: Kunduz City, capital of Kunduz Province; Taluqan, capital of Takhar Province; and Sar-e Pul, capital of its namesake province.²⁶ On Monday, August 9, the Taliban captured Aibak, capital of Samangan Province, and the next day took Farah City in Farah Province, Pul-e Khumri, capital of Baghlan Province, and Faizabad, capital of Badakhshan Province.²⁷

On Wednesday, August 11, with most of the north already under Taliban control, what remained of the Afghan Army's 217th Corps outside Kunduz fled or surrendered, turning over their equipment, including weapons and Humvees, to the Taliban.²⁸

On August 12, DOD announced the deployment of an additional 3,000 troops to join U.S. forces already in Kabul as well as an infantry brigade to stage in Kuwait as a reserve force if needed "to ensure the safety and security of U.S. and partner civilian personnel."²⁹

FIGURE S.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 is SUTH 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.



U.S. troops stand guard at the Kabul airport. (DVIDS photo)

The ANDSF's final disintegration began the evening of August 12 to August 13, when the Taliban captured the major cities Kandahar and Herat as well as provincial capitals Lashkar Gah (Helmand Province), Ghazni (Ghazni Province), Qalat (Zabul Province), Tarin Kot (Uruzgan Province), Pul-e Alam (Logar Province), Qalah-ye Now (Badghis Province), and Chaghcharan (Ghor Province). The Taliban arrested former governor and local commander Ismail Khan in Herat, while governors in Ghazni and Uruzgan reportedly made deals with the Taliban and surrendered without a fight. Guards at the central prison in Kandahar reportedly also surrendered to the Taliban, resulting in about 3,000 prisoners being freed, including members of the Taliban.³⁰

The Taliban took Mazar-e Sharif, capital of Balkh Province, the following day without a fight, completing their conquest of northern Afghanistan.³¹ Warlords Noor and Dostum fled to Uzbekistan.³² Also on August 14, the Taliban captured Paktika, Kunar, Faryab, Daykundi and Laghman Provinces.³³

The rapidly deteriorating security situation caused the United States to evacuate Embassy Kabul, relocating its personnel to U.S. and Coalition facilities at HKIA. On August 14, President Biden announced the deployment of about 5,000 additional troops to Kabul to oversee and execute the evacuation.³⁴ This followed an earlier statement by the British Defense Ministry that they were sending 600 troops back to Kabul to assist with evacuations. Other Coalition partners hurried to evacuate their embassy staff.³⁵ The number of U.S. forces securing HKIA would eventually peak at 5,784 troops.³⁶

Afghan President Ghani flees as government collapses; Kabul undefended

With the loss of Mazar-e Sharif and then Jalalabad soon after, on August 15, 2021, Kabul was isolated and vulnerable. According to media reports, the ANDSF had no viable plan for defending Kabul and panic seized the capital as the Taliban approached.³⁷ President Ghani fled in the early afternoon by helicopter to Uzbekistan, and from there to the United Arab Emirates. Ghani reportedly left without telling most of Afghanistan's senior government officials or his American contacts.³⁸

Other senior Afghan government officials soon followed, including the speaker of parliament, the head of the Afghan intelligence service, and the defense minister, Bismillah Khan Mohammadi, who also fled to the UAE.³⁹

Ghani's unexpected and sudden departure led to chaos in the capital as police left their posts and law and order broke down. An exodus began as panicked people rushed to HKIA to flee the Taliban's imminent takeover.⁴⁰

The Taliban were among those surprised by the suddenness of the collapse. On August 15, 2021, General McKenzie met with then-leader of the Taliban's political wing and future Taliban deputy prime minister Abdul Ghani Baradar in Doha to deliver a message that the U.S. mission in Kabul was now the evacuation of Americans and Coalition partners and that the United States "would not tolerate interference and that we would forcefully defend our forces and evacuees if necessary," while the Taliban stated their intent to enter and occupy Kabul. They also offered to work with Coalition forces and "promised" not to interfere with the withdrawal.⁴¹ By the afternoon of August 15, 2021, Taliban fighters were in the city center, including the presidential palace.⁴²

More detailed information on the ANDSF's disintegration and the Afghan government's collapse is available in the Classified Supplement to this report.

More information on key figures in the new Taliban government is available on pages 96–97.

EVACUATION OF AMERICANS, COALITION, AND AFGHAN ALLIES AS THE TALIBAN CONSOLIDATE POWER

From the Afghan government's collapse on August 15 until the last plane departed Kabul on August 30, NATO's allies and partners focused on evacuating U.S. and allied citizens, as well as Afghans who worked for U.S. and Coalition forces or were otherwise at risk of Taliban reprisals.⁴³ On August 22, Secretary Austin ordered the activation of the Civil Reserve Air Fleet (CRAF), comprising 18 aircraft: three each from American Airlines, Atlas Air, Delta Airlines, and Omni Air; two from Hawaiian Airlines; and four from United Airlines. The aircraft did not fly into HKIA, but assisted with "onward movement of passengers from temporary safe havens and interim staging bases."⁴⁴

Civil Reserve Air Fleet (CRAF): A

National Emergency Preparedness Program designed to augment DOD's airlift capability and a core component of U.S. Transportation Command's (USTRANSCOM's) ability to meet national-security interests and contingency requirements. Under CRAF, the commercial carriers retain their civil status under Federal Aviation Administration regulations while USTRANSCOM exercises mission control via its air component, Air Mobility Command.

The use of CRAF aircraft to assist the evacuation in Afghanistan is only the third activation in the program's history. The other times were for Operations Desert Shield/Desert Storm and Operation Iraqi Freedom.

Source: DOD, "Department of Defense Activates Civil Reserve Air Fleet to Assist With Afghanistan Efforts," 8/22/2021.

U.S. Forces Form "Pragmatic Relationship" with Taliban at HKIA

General McKenzie described the tense "pragmatic relationship" that U.S. forces developed with the Taliban as an effort to deconflict security issues "to prevent miscalculation while our forces operated in close quarters."⁴⁵ The Taliban established an outer perimeter at HKIA and promised not to interfere with the withdrawal, while the U.S., Coalition, and about 500 remaining Afghan forces secured an inner perimeter.⁴⁶ It was an imperfect arrangement, as there were widespread reports of the Taliban harassing people on their way to the airport to be evacuated.⁴⁷ At least one aircraft was shot at by an unknown gunman and on August 30, five rockets were fired into HKIA, causing the Counter Rocket Artillery and Mortar (C-RAM) system to destroy those rockets deemed dangerous.⁴⁸ Terrorist group Islamic State-Khorasan (IS-K) claimed responsibility for the rocket attack.⁴⁹

U.S. Forces Afghanistan-Forward, commanded by Rear Admiral Peter Vasely, with the Joint Task Force-Crisis Response, commanded by Brigadier General Farrell Sullivan, initially took charge of HKIA security and evacuation operations. The 82nd Airborne Division, commanded by Major General Christopher Donahue, arrived August 18 to take specific responsibility for airfield security.⁵⁰

IS-K Attack on HKIA Leaves 13 U.S. Service Members and 170 Afghans Dead

By far the worst security incident occurred on August 26, 2021, when an IS-K suicide bomber detonated explosives in the middle of a crowd gathered in front of the "Abbey Gate" entrance to HKIA. The blast was followed by small-arms fire from other IS-K terrorists and another bombing at a nearby hotel.⁵¹ The attack at HKIA left 13 U.S. service members (11 Marines, one Navy corpsman, and one Army soldier) and approximately 170 Afghans dead, with at least 200 more wounded, including 18 U.S. service members.⁵² It was the deadliest day for the U.S. military in Afghanistan since 2011 and the first U.S. military combat deaths since February 2020.⁵³

The U.S. retaliated with a drone strike, killing two "high-profile" IS-K targets in Nangarhar Province.⁵⁴ Another strike at a suspected, but misidentified, vehicle-borne IED on August 29, 2021, killed 10 civilians.⁵⁵

Last Aircraft Departs HKIA on August 30, 2021

The last C-17 left HKIA on August 30 at 3:29 pm EDT. According to General McKenzie, it departed Afghanistan with Major General Donahue and U.S. Chargé d'Affaires Ross Wilson on board. From August 14 to 30, 2021, U.S. military aircraft had evacuated more than 79,000 civilians, including 6,000 Americans, and more than 73,500 third-country nationals and Afghan civilians. According to General Milley, U.S. and Coalition aircraft combined to evacuate more than 124,000 civilians from HKIA.⁵⁶ The evacuation included some civilian chartered flights and three helicopter missions outside the

Counter rocket, artillery, and mortar (C-RAM): An indirect-fire protection capability weapons system developed to protect ground forces and forward operating bases from the threat of rockets, artillery, and mortars. C-RAM comprises a variety of different systems which provide command and control capability, along with the ability to sense incoming rounds, warn ground forces, and respond to and intercept incoming rounds.

Source: Interestingengineering.com, "C-RAM: An Advanced Automated Point-Defense Gatling Gun," 1/11/2021.

"It's important to understand that within 48 hours of the [Noncombatant Evacuation Operation] execution order, the facts on the ground had changed significantly. We had gone from cooperating on security with a longtime partner and ally to initiating a pragmatic relationship of necessity with a longtime enemy."

—General Kenneth F. McKenzie Jr. (USMC), CENTCOM Commander

Source: DOD, "Pentagon Press Secretary John F. Kirby and General Kenneth F. McKenzie Jr. Hold a Press Briefing," 8/30/2021.

"The Taliban and al-Qaeda have a very close relationship. And I do not expect the Taliban to seriously interfere with their basing or repositioning in Afghanistan."

—General Kenneth F. McKenzie Jr. (USMC), CENTCOM Commander

Source: General Kenneth F. McKenzie Jr. (USMC), CENTCOM Commander, in testimony before the House Armed Services Committee, 9/29/2021.

DOD Conducting Full Assessment of ANDSF Equipment

The Office of the Undersecretary of Defense for Policy (OUSD-P) advised SIGAR this quarter that because of the collapse of the Afghan government and their focus on the U.S. and Coalition withdrawal from Kabul, they would be unable to supply much of the reconstruction-related data usually provided for SIGAR quarterly reports, including the status of ANDSF equipment. However, DOD said they are conducting a full assessment of and accounting for the types, numbers, and value of all military equipment the U.S. provided to Afghanistan since 2005, including an estimate of how much of that equipment may have remained in the ANDSF inventory before its disintegration, reduced by battle losses, aging out of equipment over time, and equipment that was outside Afghanistan when the Taliban took over. DOD told SIGAR that open-source equipment information is incomplete and inaccurate. DOD is currently working on a full equipment assessment as required by Congress that will be shared with SIGAR once it is completed.

Source: OUSD-P and CSTC-A response to SIGAR data call, 8/26/2021, OUSD-P, response to SIGAR vetting, 10/15/2021 and 10/22/2021.

airport to extract 185 Americans and 21 German citizens.⁵⁷ On August 30, Secretary Blinken said, "We believe there are still a small number of Americans—under 200 and likely closer to 100—who remain in Afghanistan and want to leave."⁵⁸

Prior to departing, U.S. forces rendered inoperable up to 70 MRAP tactical vehicles and 80 Afghan Air Force and Special Mission Wing aircraft.⁵⁹

More information on the evacuation from HKIA and the implications of the Taliban takeover for al-Qaeda and IS-K appears in the Classified Supplement to this report.

THE TALIBAN TAKE PANJSHIR PROVINCE, THE LAST SIGNIFICANT RESISTANCE CENTER

After the Taliban took Kabul, only Panjshir and Parwan Provinces remained outside their control. Former Vice President and National Directorate of Security chief Amrullah Saleh joined Ahmad Massoud, son of famed former Northern Alliance commander Ahmad Shah Massoud, to lead a resistance called the National Resistance Front, centered in the rugged Panjshir Valley, which famously withstood occupation by both the Soviets in the 1980s and the Taliban in the 1990s. They were augmented by ANDSF remnants that refused to surrender.⁶⁰

The resistance was short-lived. The Taliban launched an assault on August 30 and after seven days of heavy fighting captured Bazarak, Panjshir's provincial capital, on September 6. The resistance group vowed to continue fighting.⁶¹

New Opportunities for IS-K and al-Qaeda in Afghanistan

In congressional hearings in September, military and civilian leaders cautioned that the threats to American interests and the homeland from IS-K and al-Qaeda were likely to grow over time. "We know for [certain] that they [ISIS] do aspire to attack us in our homeland. And we know the same for al-Qaeda," said General McKenzie at a September 28 Senate Armed Services Committee hearing. Secretary Austin supported that claim at the same hearing, "A reconstituted al-Qaeda or ISIS with aspirations to attack the United States is a very real possibility. And those conditions to include activity in ungoverned spaces could present themselves in the next 12 to 36 months."62 CIA Deputy Director David Cohen said, "We are already beginning to see some of the indications of some potential movement of al-Qaeda to Afghanistan."63 With the loss of the Afghan government and bases in Afghanistan, General Milley added, "I think it's going to become much more difficult now in order to conduct counterterrorism operations against a reconstituted al-Qaeda or ISIS in Afghanistan. Not impossible. We have the capabilities and means to do that. But it will be more difficult."64

A WINDFALL OF MILITARY EQUIPMENT FROM THE ANDSF FOR THE TALIBAN

The ANDSF's sudden collapse provided the Taliban with a windfall of military hardware. Multiple images on social media in July and August showed Taliban fighters with captured U.S.-supplied weapons such as M4 carbines, machine guns, night-vision devices, body armor, Toyota trucks, and Humvees.⁶⁵ By the time Kabul fell on August 15, the videos included entire motor pools-worth of what appeared to be operational trucks, MRAPs, and even some aircraft such as UH-60 Blackhawks, Mi-17 helicopters, and ScanEagle unmanned aerial systems.⁶⁶

As detailed on pages 47–49, since 2002 the United States appropriated nearly \$89.38 billion to help the Afghan government provide security in Afghanistan.⁶⁷ Of that amount, approximately \$18.6 billion went to ANDSF equipment and transportation costs: \$13.8 billion for the Afghan National Army (ANA)—including the Afghan Air Force (AAF) and most Afghan Special Security Forces (ASSF)—and \$4.8 billion for the Afghan National Police (ANP).⁶⁸

Government Accountability Office Report "Afghanistan Security: U.S.-Funded Equipment for the Afghan National Defense and Security Forces"

As DOD works on a full equipment assessment of the types, numbers, and value of all military equipment the U.S. provided to Afghanistan since 2005, some of this information has been quantified in recent years. While a full DOD accounting is forthcoming, an August 10, 2017, GAO report (GAO-17-667R) gives insight into the breadth and scope of the inventory. The GAO report quantified the amount, type, and value of equipment purchased for the ANDSF from 2002 to 2016 using data that DOD provided. The report focused on six general categories of equipment: weapons; communications equipment; vehicles; intelligence, surveillance, and reconnaissance (ISR) equipment; aircraft; and explosive-ordnance disposal (EOD) equipment.⁶⁹

GAO found that DOD provided 162,643 radios of different types, 75,898 vehicles of several models, nearly 600,000 weapons of all calibers, almost 30,000 pieces of EOD equipment such as mine detectors and robots, just over 16,000 pieces of ISR equipment (almost all being night-vision devices), and 208 fixed-wing and rotary-wing aircraft.⁷⁰ From 2018 to 2021, according to information provided to SIGAR for its *Quarterly Reports to the United States Congress*, DOD provided the ANDSF an additional 6,551 vehicles, 18,956 weapons, 299 night-vision devices, and 84 aircraft.⁷¹

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 hands. DOD said those data are currently unavailable,

"It was a logistical success but a strategic failure."

—General Mark Milley, in reference to the U.S. withdrawal from Kabul

Source: General Mark Milley, Chairman of the Joint Chiefs of Staff, in testimony before the Senate Armed Services Committee, 9/28/2021. though the figures are probably significantly less than what the U.S. provided to the ANDSF over 20 years. Also, given the reliance of the ANDSF on DOD contractors for maintenance of vehicles and aircraft, the operational readiness of existing equipment can be expected to decline quickly.⁷²

DOD is currently updating the data it provided to GAO in 2017 with data on all transfers of equipment to the Afghan government since then.⁷³

The Taliban Captured Some Aircraft Abandoned by the ANDSF, but How Many Remain Operational is Unclear

Aircraft inventory and status

As of July 31, 2021, the Afghan Air Force (AAF) had 131 available, usable aircraft among the 162 aircraft in its total inventory, as Table S.1 shows.⁷⁴ In addition to the AAF fleet in Afghanistan, 37 used UH-60 helicopters purchased from the U.S. Army for the AAF in 2017–2018 but not yet refurbished and upgraded were held in strategic reserve in the United States. Secretary Austin told then-Afghan President Ghani that DOD would begin to provide these aircraft to the AAF.⁷⁵ He added that three UH-60s would be delivered by July 23, 2021, but no further details were made available.⁷⁶ In addition, at least six aircraft (three Mi-17s and UH-60s) were in a third country or the United States for maintenance.⁷⁷ The Afghan media reported that 25 helicopters were out of country for repair.⁷⁸ Also, four MD-530s were purchased to replace battle-damaged aircraft; two of the replacements were delivered in August, but DOD was able to extract them from HKIA.⁷⁹

As SIGAR reported in its July 2021 *Quarterly Report to the United States Congress*, all airframes were flying at least 25% over their recommended

TABLE S.1

AAF AVIATION SUMMARY AS OF JULY 31, 2021						
Aircraft	Authorized	uthorized Total Inventory				
Fixed Wing						
A-29	26	23	23			
AC-208	10	10	10			
C-208	24	23	23			
C-130	4	4	3			
Rotary Wing						
Mi-17	0	13	12			
MD-530	60	49	42			
UH-60	43	40	28			
Total	167	162	131			

Note: These numbers include Afghan Air Force only and do not include Special Mission Wing aircraft.

Source: OUSD-P, response to SIGAR vetting, 10/22/2021.

Usable aircraft: Aircraft in the AAF's inventory that are located in Afghanistan and are either operational and available for tasking or are in short-term maintenance.

Total inventory: The number of aircraft either usable or in long-term maintenance (either at a third country location or in the United States) it does not include aircraft that were destroyed and have not yet been replaced.

Authorized: The total number of aircraft approved for the force.

Source: TAAC-Air, response to SIGAR vetting, 4/16/2021.



U.S. troops direct evacuees at the Kabul airport. (DVIDS photo)

scheduled-maintenance intervals. This exacerbated supply-chain issues and delayed scheduled maintenance and battle-damage repair. Meanwhile "crews remain over-tasked due to the security situation in Afghanistan and the operational tempo has only increased," according to Training Advisory Assistance Command-Air (TAAC-Air).⁸⁰ The AC-208 fleet, for example, had maintained a 93% readiness rate in April and May, but dropped to 63% in June; the UH-60 fleet was at 77% in April and May, but dropped to 39% in June.⁸¹ Given the constant combat, overuse of the airframes, and even further reduction in equipment maintainers due to the U.S. military and DOD contractor withdrawals, the operational readiness of the AAF presumably continued to fall through July and into August 2021.

About 25% of the AAF's total inventory reportedly flew to neighboring countries before Kabul fell

Before the ANDSF disintegrated, AAF pilots reportedly flew about 25% of the total available aircraft inventory to Uzbekistan and Tajikistan to avoid Taliban capture.⁸² On August 18, when asked what was being done to retrieve the AAF aircraft that were flown out of Afghanistan, Secretary Austin replied, "We're focused on the airfield and getting people out safely ... we're going to take that issue up a later date."⁸³

Another 80 AAF and SMW aircraft rendered unusable at HKIA prior to the final U.S. departure

OUSD-P confirmed that U.S. forces rendered non-mission capable all former AAF and SMW aircraft that remained at HKIA. An accounting of the number and type of aircraft destroyed at HKIA will be part of DOD's forthcoming full ANDSF equipment assessment.⁸⁴ Not (Non-) mission capable: "Material condition indicating that systems and equipment are not capable of performing any of their assigned missions."

Source: Army Regulation 700-138, "Army Logistics Readiness and Sustainability," 4/23/2018.

Before the Afghan government collapsed and the Taliban took over the country, RS reported that due to the end of the Resolute Support mission, the Casualty Mitigation Team retrograded and the remaining military personnel in Afghanistan at the time would not be able to support the tracking and collection of civilian casualty data.

Source: RS, response to SIGAR data call, 6/16/2021.

The Taliban could potentially harvest parts from some aircraft to return others to mission-capable status.⁸⁵ However, CSTC-A assessed in January 2021 that without continued contractor support, none of the AAF's airframes could be sustained as combat-effective for more than a few months, depending on the stock of equipment parts in-country, the maintenance capability on each airframe, and the timing of contractor support withdrawal.⁸⁶

The number and types of AAF aircraft that were destroyed, that flew to other countries before the Afghan government collapsed, or that fell into Taliban hands will be part of DOD's forthcoming full equipment assessment.⁸⁷

More detailed information on the fate of AAF aircraft is available in the Classified Supplement to this report.

Violence Trends

Violence trend data unavailable as Resolute Support Mission ends

In previous quarterly reports, SIGAR analyzed different types of data to obtain a better understanding of the violence trends in Afghanistan. With the end of the RS mission, DOD said several key elements of violence-trend data were incomplete and are no longer available.

MILITARY CASUALTIES

Approximately 60,000 to 70,000 ANDSF soldiers and police were killed in Afghanistan over the last 20 years defending the Afghan government, according to Joint Chiefs of Staff Chairman General Mark Milley.⁸⁸

Total U.S. military casualties in Afghanistan from October 7, 2001, to August 31, 2021, were 1,910 killed in action and 20,686 wounded in action. The number of service members killed does not include 415 non-hostile deaths (includes by accident, suicide, homicide, disease, natural, or unknown causes) or four DOD civilians killed.⁸⁹

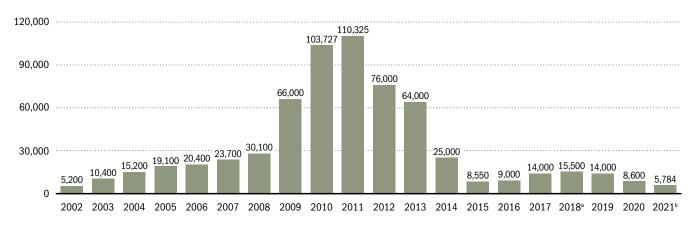
CIVILIAN CASUALTIES

Contractor Casualties

From April 17, 2002 until December 31, 2018, at least 1,233 contractors, including 45 Americans, were killed while working reconstruction activities in Afghanistan. Another 1,427 contractors, including 38 Americans, were wounded during the same time period.⁹⁰

FIGURE S.2

U.S. TROOP LEVELS IN AFGHANISTAN, 2002-2021



^a Projected for 2018 based on public statements of NATO Secretary General Jens Stoltenberg. According to USFOR-A, the publicly releasable U.S. troop level, as of March 1, 2018, remains 14,000.

^b On January 15, 2021, the number of U.S. troops in Afghanistan was 2,500; the number dropped to 650 by late June/early July as U.S. forces withdrew; peaked at 5,784 in late August as the U.S. deployed forces to assist with the Noncombatant Evacuation Operation; and went to zero on August 30, 2021.

Source: CRS, "Troop Levels in the Afghan and Iraq Wars FY2001–FY2012: Cost and Other Potential Issues, FY2002–FY2012," 7/2/2009, p. 9; DOD, "Report on Progress toward Security and Stability in Afghanistan, 10/2009," p. 18; SIGAR, Quarterly Report to the United States Congress, 10/30/2010, p. 73; 7/30/2011, p. 71; 10/30/2012, p. 95; 10/30/2013, p. 87; 10/30/2014, p. 91; 10/30/2015, p. 92; OSD-P, response to SIGAR data call, 12/27/2016; USFORA, response to SIGAR data call, 11/27/2018; Reuters, "Despite NATO Pledge to Increase Afghan Support, Troop Shortfall Remains: U.S.," 11/9/2017; DOD, "Enhancing Security and Stability in Afghanistan," 6/2019; DOD, "Enhancing Security and Stability in Afghanistan," 6/2020, p. 1; DOD, "Statement by Acting Defense Secretary Christopher Miller on Force Levels in Afghanistan," 1/15/2021, p. 3; House Armed Services Committee Holds a Hearing on Afghanistan," transcript, 9/30/2021; DOD, "Entancing Value armed Services Committee Holds Hearing on Afghanistan," transcript, 9/29/2021; DOD, "Statement by Secretary Or Defense Lloyd Austin III On the End of the American War in Afghanistan," 8/30/2021.

Violent Airport Attack on Eve of Departure

Violence involving civilians continued unabated as the Taliban advanced towards Kabul. Most of the incidents were attributed to the Taliban and included accusations of "massacring civilians," assassinations, and execution of surrendering soldiers.⁹¹ For instance, the Taliban reportedly shot and killed the director of Afghanistan's government media center during an ambush in Kabul.⁹² And Afghanistan's Independent Human Rights Commission alleged that Taliban fighters massacred civilians during their capture of the southern Afghanistan border crossing at Spin Boldak in mid-July.⁹³

The IS-K August 26 suicide attack at HKIA was the most deadly attack on civlians. It killed 120 Afghans and 13 American service members, and wounded another 200 people, including 18 U.S. service members (See page 73 for more details).

DSCMO-A CLOSING OUT

Defense Security Cooperation Management Office-Afghanistan (DSCMO-A) remains headquartered in Qatar, administering the final disposition of efforts in Afghanistan, such as service contracts.⁹⁴ Army Major General Curtis Buzzard is director of DSCMO-A, which consists of 158 U.S. service members, DOD civilians, and U.S. contractors as of the end of this reporting period.⁹⁵ DSCMO-A is closing out and transitioning its activities to other DOD entities.⁹⁶ Figure S.2 shows U.S. troop levels in Afghanistan from 2002 though 2021. "When your president flees literally on no notice in the middle of the day, that has a profoundly debilitating effect on everything else."

> —General Kenneth F. McKenzie Jr. (USMC), CENTCOM Commander

Source: General Kenneth F. McKenzie Jr (USMC), CENTCOM Commander, in testimony before the Senate Armed Services Committee, 9/28/2021.

HOW COULD THE ANDSF DISINTEGRATE IN 11 DAYS?

The speed with which the Taliban completed their military reconquest of Afghanistan came as a shock not only to U.S. military and civilian leaders and to Coalition partners, but also to Afghans and even the Taliban. The ANDSF disintegrated quickly and completely, despite allegedly superior force numbers, training, and equipment—including a capable air force—compared to the Taliban. "How did we miss the collapse of an army and a government that big, that fast, and [in] only 11 days?" General Milley asked during a Senate Armed Services Committee (SASC) hearing on September 28, 2021.⁹⁷

The rapid collapse of the Afghan government and the ANDSF was the main focus at the congressional hearings. A number of contributing factors over the 20-year reconstruction effort played a role. SIGAR is conducting a more thorough examination of this question at the request of Congress, but some of the possible factors in the collapse already raised by SIGAR and other observers include:

- the effective Taliban strategy of gradually taking rural areas first and then later persuading district and provincial leaders that their victory was inevitable
- repeated shifts in U.S. and Coalition strategies, with decisions based on dates and not conditions on the ground
- multiple changes in authorities, policies, and roles of U.S. and Coalition military advisors restricting contact, advising, and oversight
- the 2003–2010 shift in U.S. focus from Afghanistan to the war in Iraq
- Taliban sanctuaries in Pakistan
- U.S. and Coalition building an ANDSF too dependent on technology and too much in the image of a Western force
- · problems with perceived legitimacy of the Afghan government
- poor Afghan leadership and rampant corruption both in government and the ANDSF

These issues were present prior to the February 2020 Doha agreement between the United States and the Taliban, which appeared to accelerate the Afghan government's collapse. "I think the Afghans were very weakened by that morally and spiritually if you will," General McKenzie said at the SASC hearing, referring to the Doha agreement that included the U.S. setting a withdrawal date.⁹⁸

Once the U.S. and Coalition forces began to withdraw, the ANDSF's weaknesses were further exposed. These included an over-reliance on foreign contractors to maintain sophisticated equipment and the inability of the AAF to replace the dramatic reduction in U.S. and Coalition close air support. In addition, the reduction of U.S. and Coalition advisors made it difficult for the U.S. to assess the capability and morale of ANDSF units.⁹⁹

QUARTERLY HIGHLIGHT

A milestone in the minds of ANDSF personnel may have occurred when the U.S. reduced its numbers to below 2,500 after April 14, 2021. General McKenzie testified that he believed, "If we went below that number, in fact, we would probably witness a collapse of the Afghan government and the Afghan military."¹⁰⁰ The departure from the major air base at Bagram in July may have exacerbated ANDSF fears of abandonment.¹⁰¹

Once the Taliban began their offensive in earnest in May 2021, the ANDSF appeared surprised and ill-prepared, and ANDSF leadership proved unable or unwilling to slow, much less reverse Taliban gains, notwithstanding some heroic resistance by the small percentage of elite Afghan forces and those ANDSF still willing to fight.¹⁰²

By mid-July half of Afghanistan's districts were under Taliban control, many having given up without resistance, and about half of the 34 provincial capitals were threatened.¹⁰³ After the first provincial capital fell on August 6, 2021, the others fell in rapid succession. Like several districts, many provinces gave up without resistance. "The Taliban made a concerted effort to really reach out to provincial leaders and convince them that the Taliban was going to be in charge, so they might as well sign up with them early on," Secretary Austin testified.¹⁰⁴

By the time President Ghani fled to the UAE there was little doubt about the final outcome, though General McKenzie believed that it was possible that the ANDSF "could have fought and held parts of Kabul had the president stayed."¹⁰⁵

U.S. military officials said it appeared that Afghan leaders were more corrupt than almost anyone imagined, and this had a debilitating and ultimately fatal impact on the ANDSF. "We failed to fully grasp that there was only so much for which and for whom many of the Afghan forces would fight," Secretary Austin testified.¹⁰⁶ Indeed, former Finance Minister Khalid Payenda claimed in an interview with the Afghan Analysts Network that the actual number of available ANDSF troops was between 40,000 to 50,000, not the over 300,000 that were on the books, due to government and ANDSF officials using "ghost soldiers" to defraud the government and enrich themselves.¹⁰⁷

"Kabul was taken with a couple hundred guys on motorcycles and there wasn't a shot fired."

-General Mark Milley

Source: General Mark Milley, Chairman of the Joint Chiefs of Staff, in testimony before the Senate Armed Services Committee, 9/28/2021.

CONGRESS SEEKS AN ACCOUNTING OF WHY THE ANDSF FAILED AND WHAT EQUIPMENT WAS LOST IN AFGHANISTAN

On September 23, 2021, the House of Representatives passed H.R. 4350, the National Defense Authorization Act (NDAA) for Fiscal Year 2022. The bill and accompanying committee report direct SIGAR to conduct an evaluation of ANDSF performance between February 2020 and August 2021.

SIGAR is required to address:

- why the ANDSF proved unable to defend Afghanistan from the Taliban following the withdrawal of U.S. military personnel
- the impact the withdrawal of U.S. military personnel had on the performance of the ANDSF
- elements of the U.S. military's efforts since 2001 to provide training, assistance, and advising to the ANDSF that impacted the ANDSF's performance following the U.S. military withdrawal
- current status of U.S.-provided equipment to the ANDSF
- current status of U.S.-trained ANDSF personnel
- any other matters SIGAR deems appropriate

For more information, see Section 1 of this report.

Source: H.R. 4350 (Excerpt), "SIGAR Performance Evaluation of the Afghan National Security and Defense Forces," p. 251, 9/23/2021; House of Representatives, "Amendment to Rules Committee Print, 117-13 Offered by Mr. Comer of Kentucky, Sec. 1214., "Additional Reports Required of the Office of the Special Inspector General for Afghanistan Reconstruction," 9/15/2021; Senator Grassley, "Statement calling for support of HASC provision 28 Sep," 9/28/2021; SIGAR, internal summary of NDAA provisions, 9/24/2021.

ONGOING SIGAR AUDIT

SIGAR is reviewing DOD's efforts to ensure the accountability for funds which were provided to Afghanistan's Ministry of Defense (MOD). This audit will determine the extent to which DOD, since the beginning of FY 2019, ensured (1) the accuracy and completeness of data used in Afghan Personnel and Pay System (APPS), and (2) the funds it provided to the Afghan government to pay MOD salaries were disbursed to intended recipients.

ANDSF Strength Before the Final Collapse

DSCMO-A provided ANP strength numbers as reported by the ANDSF in the Afghan Personnel and Pay System (APPS) on June 24, July 29, and August 14, 2021. However, the numbers appear highly questionable given the ongoing Taliban offensive at the time. For example, on June 24, there were a reported 111,850 ANP on the books, with 96.5% present for duty; on July 29 (when roughly half the districts in Afghanistan had been lost to the Taliban), 112,431 ANP were in APPS with 94.2% present for duty; and on August 14, with most provinces lost and the day before the Afghan government collapsed, there were 112,924 ANP in APPS with 93.5% present for duty.¹⁰⁸

Prior to the beginning of the Taliban offensive (as of April 29, 2021), CSTC-A reported 300,699 ANDSF personnel (182,071 MOD and 118,628 MOI) biometrically enrolled and eligible for pay in APPS. There were an additional 7,066 civilians (3,015 MOD and 4,051 MOI).¹⁰⁹ These numbers do not include Popular Uprising, People's Mobilization Forces, or other militia forces that were reportedly formed to stem the Taliban offensive.¹¹⁰ These numbers do not account for potential corruption (e.g., "ghost soldiers") nor do they reflect the loss of personnel to casualties, surrender, capture, or flight to other countries during the Taliban offensive from May through August 2021.

U.S. RECONSTRUCTION FUNDING FOR SECURITY

As of September 30, 2021, the U.S. Congress had appropriated nearly \$89.38 billion to help the Afghan government provide security in Afghanistan. This accounts for 61% of all U.S. reconstruction funding for Afghanistan since fiscal year (FY) 2002. Of the nearly \$3.1 billion appropriated for the Afghanistan Security Forces Fund (ASFF) in FY 2020, over \$2.5 billion had been obligated and nearly \$2.2 billion disbursed, as of September 30, 2021. About \$844 million of FY 2021 ASFF has been obligated and over \$741 million disbursed, as of September 30, 2021.¹¹¹

Congress established the ASFF in 2005 to build, equip, train, and sustain the ANDSF, which comprised all forces under the Ministry of Defense (MOD) and Ministry of Interior (MOI). A significant portion of ASFF money was used for Afghan Air Force (AAF) aircraft maintenance, and for ANA, AAF, and Afghan Special Security Forces (ASSF) salaries. The rest of ASFF was used for fuel, ammunition, vehicle, facility and equipment maintenance, and various communications and intelligence infrastructure. Detailed ASFF budget breakdowns are presented in Table F.4 on page 50.¹¹²

ASFF monies were obligated by either DSCMO-A or the Defense Security Cooperation Agency.¹¹³ Funds that DSCMO-A provided directly (on-budget) to the Afghan government to manage went to the Ministry of Finance, which then transferred them to the MOD and MOI based on submitted funding requests.¹¹⁴ While the United States funded most ANA salaries, a significant share of personnel costs for the ANP was paid by international donors through the United Nations Development Programme's multidonor Law and Order Trust Fund for Afghanistan (LOTFA).¹¹⁵ According to DOD, the United States provided about \$1 million annually in order to participate in LOTFA deliberations.¹¹⁶

Afghan National Army

U.S. Funding

As of September 30, 2021, the United States had obligated almost \$2.6 billion and disbursed more than \$2.4 billion of ASFF appropriated from FY 2019 through FY 2021 to build, train, equip, and sustain the ANA.¹¹⁷ Also, as of September 30, 2021, the United States had finished obligating and nearly finished disbursing roughly \$47.5 billion of ASFF appropriations from FY 2005 through FY 2018 to build, train, equip, and sustain the ANA, AAF, and parts of the Afghan Special Security Forces (ASSF). These force

elements constituted the ANA budget activity group for reporting purposes through the 2018 appropriation.¹¹⁸

ANA Sustainment

As of September 30, 2021, the United States had obligated more than \$2.4 billion and disbursed nearly \$2.3 billion of ASFF appropriations from FY 2019 through FY 2021 for ANA sustainment. Also, as of September 30, 2021, the United States had nearly finished disbursing roughly \$23.5 billion from FY 2005 through FY 2018 ASFF appropriations for ANA, AAF, and some ASSF sustainment. These costs included salary and incentive pay, fuel, transportation services, and equipment-maintenance costs, including aircraft, and other expenses.¹¹⁹

ANA Equipment and Transportation

As of September 30, 2021, the United States had disbursed almost all of the roughly \$248 million of ASFF appropriations from FY 2019 through FY 2021 obligated for ANA equipment and transportation costs. Also, as of September 30, 2021, the United States had nearly finished disbursing approximately \$13.6 billion from FY 2005 through FY 2018 ASFF appropriations obligated for ANA, AAF, and some ASSF equipment and transportation costs.¹²⁰

ANA Infrastructure

As of September 30, 2021, the United States had disbursed about \$15 million of almost \$30 million of ASFF appropriations obligated from FY 2019 through FY 2021 for ANDSF infrastructure projects. Also as of September 30, 2021, the United States had finished disbursing roughly \$6 billion of ASFF appropriations from FY 2005 through FY 2018 obligated for ANA, AAF, and some ASSF infrastructure projects.¹²¹

Before the Afghan government collapsed, DSCMO-A was managing six DOD-funded ANA infrastructure projects costing roughly \$14.2 million in total contract value. All of these infrastructure projects were terminated following the collapse of the Afghan government; final termination costs and amount recouped remain to be determined. In addition, DSCMO-A was planning a seventh project that was canceled before contract award.¹²²

ANA Training and Operations

As of September 30, 2021, the United States had obligated roughly \$108 million and disbursed approximately \$86 million of ASFF appropriations from FY 2019 through FY 2021 for ANA training and operations. Also as of September 30, 2021, the United States had nearly finished disbursing about \$4.3 billion of ASFF appropriations from FY 2005 through FY 2018 obligated for ANA, AAF, some ASSF, and MOD training and operations.¹²³

As of September 13, 2021, the 10 costliest U.S.-funded contracts to train ANA, AAF, and ANA Special Operations Command (ANASOC) personnel had a contract value of over \$356 million.¹²⁴ All of these training contracts were terminated for convenience following the collapse of the Afghan government. The potential recoupable funds from the terminated contracts is about \$141 million, but final termination costs and disposition of training equipment and supplies have yet to be determined.¹²⁵

Afghan Air Force

U.S. Funding

As of September 30, 2021, the United States had obligated more than \$2.2 billion and disbursed roughly \$2.1 billion of ASFF appropriated from FY 2019 through FY 2021 to build, train, equip, and sustain the AAF.

Afghan Special Security Forces

The Afghan Special Security Forces (ASSF) was the ANDSF's primary offensive component. The ASSF included a number of elements, such as the ANA ANASOC, the General Command Police Special Units (GCPSU), and the Special Mission Wing (SMW).¹²⁶

U.S. Funding

As of September 30, 2021, the United States had obligated over \$1.2 billion and disbursed over \$1 billion of ASFF appropriated from FY 2019 through FY 2021 to build, train, equip, and sustain the ASSF.¹²⁷

Afghan National Police

U.S. Funding

As of September 30, 2021, the United States had obligated over \$915 million and disbursed roughly \$833 million of ASFF appropriated from FY 2019 through FY 2021 to build, train, equip, and sustain the ANP.¹²⁸ As of September 30, 2021, the United States had disbursed nearly all of the \$21.6 billion of ASFF obligated from FY 2005 through FY 2018 to build, train, equip, and sustain ANP elements, including police special forces. These force elements constituted the ANP budget activity group for reporting purposes through the FY 2018 appropriation.¹²⁹

ANP Sustainment

As of September 30, 2021, the United States had obligated over \$771 million and disbursed about \$710 million of ASFF appropriations from FY 2019 through FY 2021 for ANP sustainment. As of September 30, 2021, the United States had finished obligating and disbursing about \$9.6 billion from FY 2005 through FY 2018 ASFF appropriations to sustain ANP elements, including police special forces.¹³⁰ Unlike the ANA, a significant share of ANP personnel costs (including ANP salaries) were paid by international donors through the United Nations Development Programme's (UNDP) multidonor Law and Order Trust Fund for Afghanistan (LOTFA).¹³¹

ANP Equipment and Transportation

As of September 30, 2021, the United States had disbursed almost all of the roughly \$3.7 million of ASFF appropriations from FY 2019 through FY 2021 obligated for ANP equipment and transportation costs. As of September 30, 2021, the United States had finished obligating and disbursing about \$4.8 billion from FY 2005 through FY 2018 ASFF appropriations for ANP elements, including police special forces, equipment and transportation costs.¹³²

ANP Infrastructure

As of September 30, 2021, the United States had obligated more than \$4.1 million and disbursed about \$2.5 million of ASFF appropriations from FY 2019 through FY 2021 for ANP infrastructure projects. As of September 30, 2021, the United States had obligated and disbursed about \$3.2 billion from FY 2005 through FY 2018 ASFF appropriations for infrastructure projects for ANP elements, including police special forces.¹³³

DSCMO-A was managing one DOD-funded ANP infrastructure project: the joint NATO ANA Trust Fund (NATF) and ASFF-funded closed-circuit television surveillance system in Kabul (\$19 million of this funded by ASFF). This project was terminated after the collapse of the Afghan government; final termination costs and amounts that can be recouped have yet to be determined.¹³⁴

ANP Training and Operations

As of September 30, 2021, the United States had obligated more than \$136 million and disbursed about \$117 million of ASFF appropriations from FY 2019 through FY 2021 for ANP training and operations. Also as of September 30, 2021, the United States had finished obligating and disbursing about \$4 billion from FY 2005 through FY 2018 ASFF appropriations for ANP elements, including police special forces, training and operations.¹³⁵ The one remaining ANP training contract with a contract value of over \$500,000 was terminated for convenience following the collapse of the Afghan government; termination costs and amount recouped yet to be determined.¹³⁶

ASSISTANCE SUSPENDED TO FORMER GOVERNMENT'S MINE-CLEARANCE DIRECTORATE

State's Bureau of Political-Military Affairs' Office of Weapons Removal and Abatement (PM/WRA) suspended assistance to the former Afghan Directorate for Mine Action Coordination (DMAC) on September 9, 2021. State said assistance was suspended because it provided direct support to Taliban governance and therefore ran counter to international sanctions on material support to specially designated global terrorists. Since 2006, PM/ WRA had provided \$1 million in assistance to DMAC. PM/WRA will recoup the remaining funds (approximately \$650,000) from DMAC, but all other mine-action projects and implementing partners have continued on-theground mine and explosive-remnants of war (ERW) clearance activities. PM/WRA support to these partners continues through a U.S. Treasury Office of Foreign Asset Control license.¹³⁷

PM/WRA supports the conventional-weapons destruction program in Afghanistan. State has directly funded six Afghan nongovernmental organizations (NGOs) and four international NGOs to help clear areas in Afghanistan contaminated by ERW and conventional weapons (e.g., unexploded mortar rounds), which insurgents can use to construct roadside bombs and other improvised explosive devices (IEDs).¹³⁸

Afghanistan is riddled with land mines and explosive remnants of war such as live shells and bombs, according to the United Nations (UN).¹³⁹ Although contamination includes legacy mines laid before 2001, most casualties today are caused by mines and other ERW that have accumulated since 2002.¹⁴⁰ In recent years, casualties have been reported from ordnance exploding in areas formerly used as firing ranges by Coalition forces. The UN Assistance Mission in Afghanistan (UNAMA) also has documented a direct correlation between civilian casualties and ERW in areas following heavy fighting.¹⁴¹

PM/WRA manages the conventional-weapons destruction program in Afghanistan. Since FY 2002, State has allocated \$440 million in weaponsdestruction and humanitarian mine-action assistance to Afghanistan (an additional \$11.6 million was obligated between 1997 and 2001 before the start of the U.S. reconstruction effort). As of September 15, 2021, PM/WRA had released \$19.5 million in FY 2020 funds.¹⁴²

From 1997 through July 31, 2021, State-funded implementing partners cleared approximately 323.8 square kilometers of land (125 square miles) and removed or destroyed nearly 8.5 million land mines and other ERW such as unexploded ordnance (UXO), abandoned ordnance (AO), stock-piled munitions, and homemade explosives. Table S.2 on the following page shows conventional-weapons destruction figures, FY 2011–2021.¹⁴³

The estimated total area of contaminated land continued to fluctuate: clearance activities reduced the extent of hazardous areas, but ongoing surveys found new contaminated land. As of July 31, 2021, the total known

SIGAR AUDIT

This quarter, a SIGAR audit of DOD's management and oversight of the NATO Afghan National Army Trust Fund (NATF) since 2014 found that CSTC-A did not monitor and account for NATF funds transferred into DOD's NATF ASFF account, as required; a lack of clear guidance outlining responsibilities for funds that went from SHAPE directly to the NATO Support and Procurement Agency, bypassing DOD's NATF ASFF account; CSTC-A did not meet NATF performance management and reporting requirements, and did not ensure that NATF projects addressed up-to-date ANDSF requirements; and although CSTC-A, as trust fund manager, was not required to evaluate the Afghan government's capacity to sustain NATF projects, CSTC-A initiated, but did not complete, steps to help make NATF funding more efficient, transparent, and responsive to donor needs, including considering the sustainability of future NATF investments.

SIGAR made no recommendations in the final report.

TABLE S.2

DEMINING PROGRAM PERFORMANCE, FISCAL YEARS 2011–2021							
Fiscal Year	Minefields Cleared (m ²)	AT/AP Destroyed	UXO Destroyed	SAA Destroyed	Estimated Contaminated Area Remaining (m²)ª		
2011	31,644,360	10,504	345,029	2,393,725	602,000,000		
2012	46,783,527	11,830	344,363	1,058,760	550,000,000		
2013	25,059,918	6,431	203,024	275,697	521,000,000		
2014	22,071,212	12,397	287,331	346,484	511,600,000		
2015	12,101,386	2,134	33,078	88,798	570,800,000		
2016	27,856,346	6,493	6,289	91,563	607,600,000		
2017	31,897,313	6,646	37,632	88,261	547,000,000		
2018	25,233,844	5,299	30,924	158,850	558,700,000		
2019	13,104,094	3,102	26,791	162,727	657,693,033		
2020	23,966,967	2,879	7,197	85,250	843,517,435		
2021	24,736,683	11,641	4,533	43,761	804,023,346		
Total	284,455,650	79,356	1,326,191	4,793,876			

Note: AT/AP = antitank/antipersonnel ordnance. UXO = unexploded ordnance. SAA = small-arms ammunition. There are about 4,047 square meters (m²) to an acre.

^a Total area of contaminated land fluctuates as clearance activities reduce hazardous areas while ongoing survey work identifies and adds new contaminated land in the Information Management System for Mine Action (IMSMA) database. FY 2021 data covers October 1, 2020, through July 31, 2021.

Source: PM/WRA, response to SIGAR data call, 9/16/2021.

contaminated area was 804 square kilometers (310.4 square miles) in 4,129 hazard areas. PM/WRA defines a minefield as the area contaminated by landmines; a battlefield can include land mines and other improvised explosives; and an initial hazardous area will include an indeterminate amount and type of explosive hazards.¹⁴⁴

SECURITY ENDNOTES

- 1 Reuters, "Taliban capture first Afghan provincial capital, in Nimroz police," 8/6/2021.
- 2 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.
- 3 Washington Post, "Surprise, panic and fateful choices: The day America lost its longest war," 8/28/2021.
- 4 Washington Post, "Surprise, panic and fateful choices: The day America lost its longest war," 8/28/2021.
- 5 DOD, "Pentagon Press Secretary John F. Kirby and General Kenneth F. McKenzie Jr. Hold a Press Briefing," 8/30/2021.
- 6 General McKenzie briefed that, accounting for the time change, the last U.S. flight departed Afghanistan on August 31, 2021, Afghanistan time. DOD, "Pentagon Press Secretary John F. Kirby and General Kenneth F. McKenzie Jr. Hold a Press Briefing," 8/30/2021.
- 7 NATO, "Resolute Support Mission in Afghanistan (2015-2021)," 9/13/2021, OUSD-P, response to SIGAR data call, 10/15/2021.
- 8 United Nations, "Briefing to the United Nations Security Council by the Secretary-General's Special Representative for Afghanistan, Ms. Deborah Lyons," 6/22/2021; The White House, "Remarks by President Biden on the Way Forward in Afghanistan," 4/14/2021; DOD, "Pentagon Press Secretary John F. Kirby Holds a Press Conference," 7/2/2021.
- 9 Senate Armed Services Committee, "The Transition of all United States and Coalition forces from Afghanistan and its Implications," transcript, 5/20/2021; House Armed Services Committee, "An Update on Afghanistan," transcript, 5/12/2021.
- 10 DOD, "Pentagon Press Secretary John F. Kirby Holds a Press Conference," 7/2/2021; OUSD-P, response to SIGAR vetting, 10/15/2021.
- 11 Senate Armed Service Committee, "Senate Armed Services Committee Holds Hearing on Afghanistan," transcript, 9/29/2021.
- 12 Defense News, "Miller Transfers Command in Afghanistan to McKenzie," 7/12/2021.
- 13 Defense News, "Austin Approves Plan to Transfer Authority, Retrograde Should be Done by End of August," 7/2/2021; DOD, "Pentagon Press Secretary John F. Kirby Holds a Press Conference," 7/2/2021; OUSD-P, response to SIGAR vetting, 7/16/2021.
- 14 CENTCOM, "Update on withdrawal of U.S. forces from Afghanistan," 8/10/2021.
- 15 Long War Journal, "Taliban doubles number of controlled Afghan districts since May 1," 6/29/2021; Long War Journal, "Taliban squeezes Afghan government by seizing key border towns," 7/9/2021; Long War Journal, "Half of Afghanistan's provincial capitals under threat from Taliban," 7/15/2021; Afghan Analysts Network, "Menace, Negotiation, Attack: The Taleban take more District Centres across Afghanistan," 7/12/2021.
- 16 Afghan Analysts Network, "A Quarter of Afghanistan's Districts Fall to the Taleban amid Calls for a 'Second Resistance,"

7/2/2021; Long War Journal, "Taliban doubles number of controlled Afghan districts since May 1," 6/29/2021.

- 17 Long War Journal, "Half of Afghanistan's provincial capitals under threat from Taliban," 7/15/2021; DOD, "Secretary of Defense Austin and Chairman of the Joint Chiefs Gen. Mark Milley Press Briefing," 7/21/2021.
- 18 Washington Post, "Taliban Advances Into Major Afghan Cities for First Time in Two Decades," 8/1/2021.
- 19 VOA News, "US Airstrikes Target Taliban, Military Equipment in Afghanistan," 7/22/2021; CNN, "Taliban take over TV Station in strategic city as US airstrikes pound key positions in Afghanistan," 8/2/2021.
- 20 Washington Post, "Taliban claims Kabul attack, warns of future assaults in response to ramped-up government airstrikes," 8/4/2021.
- 21 Wall Street Journal, "U.S. Intensifies Airstrikes in Afghanistan as Taliban Offensive Nears Kandahar," 7/25/2021; New York Times, "Afghanistan Collapse Accelerates as the Taliban Capture 3 Vital Cities," 8/12/2021.
- 22 The Guardian, "Vice-president leaves Afghanistan amid torture amid rape claims," 5/19/2017.
- Voice of America, "Battle Between Taliban, Afghan Government Now Seeing Return of Warlords," 8/9/2021; New York Times,
 "Afghanistan's Commercial Hub, Mazar-i-Sharif, Falls to the Insurgents," 8/14/2021; Washington Post, "In pursuit of powerful allies, Afghan government rewards a notorious figure," 7/22/2021.
- 24 Reuters, "Taliban capture first Afghan provincial capital, in Nimroz – police," 8/6/2021; "Taliban fighters overrun an Afghan provincial capital for the first time since withdrawal of foreign forces," 8/6/2021.
- 25 Al Jazeera, "Shebergan: Taliban captures second Afghan provincial capital," 8/7/2021.
- 26 Stars and Stripes, "Taliban seize major Afghan city, one of three provincial capitals to fall Sunday," 8/8/2021.
- 27 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.
- 28 Washington Post, "Hundreds of Afghan forces surrender in Kunduz as Taliban consolidates hold on country's north," 8/11/2021.
- 29 DOD, "Pentagon Press Secretary John F. Kirby Holds a Press Briefing on Afghanistan," 8/12/2021.
- 30 Al Jazeera, "Taliban captures Afghan commander Ismail Khan after fall of Herat," 8/12/2021; Voice of America, "Taliban Seize Several Major Afghan Provincial Capitals," 8/13/2021.
- 31 New York Times, "Afghanistan's Commercial Hub, Mazar-i-Sharif, Falls to the Insurgents," 8/14/2021.
- 32 Al Jazeera, "Taliban enters Kabul, awaits 'peaceful transfer' of power," 8/15/2021.
- 33 Associated Press, "Taliban capture key northern city, approach Afghan capital," 8/14/2021.
- 34 OUSD-P, response to SIGAR vetting, 10/15/2021.

- 35 Washington Post, "Here are the countries evacuating their embassies in Kabul as the Taliban takes over," 8/14/2021; White House, "Statement by President Joe Biden on Afghanistan," 8/14/2021; DOD, "Secretary of Defense Austin and Chairman of the Joint Chiefs of Staff Milley Press Briefing," 8/18/2021.
- 36 House Armed Services Committee, "House Armed Services Committee Holds a Hearing on Afghanistan," transcript, 9/30/2021.
- 37 Washington Post, "Surprise, panic and fateful choices: The day America lost its longest war," 8/28/2021; New York Times, "Kabul falls to the Taliban as the Afghan government collapses and the president flees," 8/15/2021; Al Jazeera, "Taliban enters Kabul, awaits' peaceful transfer' of power," 8/15/2021.
- 38 Washington Post, "Surprise, panic and fateful choices: The day America lost its longest war," 8/28/2021.
- 39 Washington Post, "Surprise, panic and fateful choices: The day America lost its longest war," 8/28/2021.
- 40 New York Times, "Kabul falls to the Taliban as the Afghan government collapses and the president flees," 8/15/2021.
- 41 DOD, "Pentagon Press Secretary John F. Kirby and General Kenneth F. McKenzie Jr. Hold a Press Briefing," 8/30/2021; OUSD-P, response to SIGAR vetting, 10/15/2021.
- 42 Washington Post, "Surprise, panic and fateful choices: The day America lost its longest war," 8/28/2021; Bloomberg, "Quiet Taliban Deal Maker Holds Key Role for Afghan Future," 9/7/2021.
- 43 DOD, "Secretary of Defense Austin and Chairman of the Joint Chiefs of Staff Milley Press Briefing," 8/18/2021; DOD, "Pentagon Press Secretary John F. Kirby and General Kenneth F. McKenzie Jr. Hold a Press Briefing," 8/30/2021.
- 44 DOD, "Department of Defense Activates Civil Reserve Air Fleet to Assist With Afghanistan Efforts," 8/22/2021.
- 45 DOD, "Pentagon Press Secretary John F. Kirby and General Kenneth F. McKenzie Jr. Hold a Press Briefing," 8/30/2021.
- 46 DOD, "Pentagon Press Secretary John F. Kirby and General Kenneth F. McKenzie Jr. Hold a Press Briefing," 8/30/2021.
- 47 Senate Armed Services Committee, "Senate Armed Services Committee Holds Hearing on Afghanistan," transcript, 9/29/2021; Intelligence Report: European, Afghan evacuees harassed by Taliban outside Kabul airport, 8/26/2021.
- DOD, "Pentagon Press Secretary John F. Kirby and General Kenneth F. McKenzie Jr. Hold a Press Briefing," 8/30/2021;
 Wall Street Journal, "Kabul Airport Attack Kills 13 U.S. Service Members, at Least 90 Afghans," 8/27/2021.
- 49 Reuters, "Islamic State claims responsibility for rocket attack on Kabul airport," 8/30/2021.
- 50 DOD, "Secretary of Defense Austin and Chairman of the Joint Chiefs of Staff Gen. Milley Press Briefing," 8/18/2021; OUSD-P, response to SIGAR vetting, 10/22/2021.
- Wall Street Journal, "Kabul Airport Attack Kills 13 U.S. Service Members, at Least 90 Afghans," 8/27/2021; Washington Post,
 "Military carries out strike in Kabul as slain service members are returned to U.S.," 8/29/2021.
- 52 Washington Post, "Military carries out strike in Kabul as slain service members are returned to U.S.," 8/29/2021; DOD, "DOD Identifies Marine Corps, Navy and Army Casualties," 8/28/2021; Wall Street Journal, "Kabul Airport Attack Kills 13 U.S. Service Members, at Least 90 Afghans," 8/27/2021; CNN, "As many as 5

rockets were fired on Kabul airport, US official says," 8/30/2021; OUSD-P, response to SIGAR vetting, 10/15/2021.

- 53 Wall Street Journal, "Kabul Airport Attack Kills 13 U.S. Service Members, at Least 90 Afghans," 8/27/2021.
- 54 DOD, "Pentagon Press Secretary John F. Kirby and Major General Hank Taylor, Deputy Director of the Joint Staff For Regional Operations Press Briefing," 8/28/2021.
- 55 DOD, "General Kenneth F. McKenzie Jr. Commander of U.S. Central Command and Pentagon Press Secretary John F. Kirby Hold a Press Briefing," 9/17/2021.
- 56 Senate Armed Service Committee, "Senate Armed Services Committee Holds Hearing on Afghanistan," transcript, 9/29/2021.
- 57 DOD, "Pentagon Press Secretary John F. Kirby and General Kenneth F. McKenzie Jr. Hold a Press Briefing," 8/30/2021; OUSD-P, response to SIGAR vetting, 10/22/2021.
- 58 State, "Secretary Antony J. Blinken's Remarks on Afghanistan," 8/30/2021.
- 59 DOD, "Pentagon Press Secretary John F. Kirby and General Kenneth F. McKenzie Jr. Hold a Press Briefing," 8/30/2021; Senate Armed Services Committee, "Senate Armed Services Committee Holds Hearing on Afghanistan," transcript, 9/29/2021; OUSD-P, response to SIGAR vetting, 10/22/2021.
- 60 Long War Journal, "After Fall of Kabul, resistance to Taliban emerges in Panjshir," 8/18/2021; New York Times, "Taliban Claim Control Over Panjshir Valley, but Resistance Vows to Fight On," 9/6/2021.
- 61 Long War Journal, "Taliban completes conquest of Afghanistan after seizing Panjshir," 9/6/2021; New York Times, "Taliban Claim Control Over Panjshir Valley, but Resistance Vows to Fight On," 9/6/2021.
- 62 Senate Armed Services Committee, "Senate Armed Services Committee Holds a Hearing on Afghanistan," transcript, 9/28/2021.
- 63 Wall Street Journal, "U.S. Spies See Signs of al Qaeda Fighters Returning to Afghanistan," 9/14/2021.
- 64 House Armed Services Committee, "House Armed Services Committee Holds Hearing on Afghanistan," transcript, 9/29/2021.
- 65 BBC, "Afghanistan: Black Hawks and Humvees military kit now with the Taliban," 8/29/2021; The War Zone, "Taliban Show Off Captured Aircraft And Other Spoils After Taking Over Kabul's Airport (Updated)," 8/31/2021, The War Zone, "Here's What The U.S. Military Left Behind At Kabul Airport," 8/30/2021.
- 66 The War Zone, "Here's What The U.S. Military Left Behind At Kabul Airport," 8/30/2021; Oryx, The Taliban Air Force – An Inventory Assessment," 8/16/2021; Reuters, "Planes, guns, night-vision goggles: The Taliban's new U.S.-made war chest," 9/19/2021.
- 67 DFAS, "AR(M) 1002 Appropriation Status by FY Programs and Subaccounts September 2021," 10/17/2021; SIGAR, analysis of DFAS-provided data, 10/2021.
- 68 DFAS, "AR(M) 1002 Appropriation Status by FY Programs and Subaccounts September 2021," 10/17/2021; SIGAR, analysis of DFAS-provided data, 10/2021.
- 69 GAO, "Afghanistan Security: U.S.-Funded Equipment for the Afghan National Defense and Security Forces (GAO-17-667R)," 8/10/2021.

- 70 GAO, "Afghanistan Security: U.S.-Funded Equipment for the Afghan National Defense and Security Forces (GAO-17-667R)," 8/10/2021.
- 71 SIGAR, Analysis of previously provided DOD equipment data, 10/2021.
- 72 The War Zone, "Taliban Show Off Captured Aircraft And Other Spoils After Taking Over Kabul's Airport (Updated)," 8/31/2021.
- 73 OUSD-P, response to SIGAR vetting, 10/15/2021.
- 74 DSCMO-A, response to SIGAR data call, 7/15/2021; TAAC-Air, response to SIGAR data call, 4/5/2021; OUSD-P, response to SIGAR vetting, 10/22/2021.
- 75 DSCMO-A, response to SIGAR data call, 7/24/2021; OUSD-P, response to SIGAR vetting, 10/22/2021.
- 76 DOD, "Secretary of Defense Austin and Chairman of the Joint Chiefs of Staff Gen. Milley Press Briefing," 7/21/2021.
- 77 OUSD-P, response to SIGAR vetting, 7/22/2021.
- 78 TOLOnews, "6,000 Taliban Killed in Past Month': Govt," 6/29/2021.
- 79 DSCMO-A, response to SIGAR data call, 7/15/2021; OUSD-P, response to SIGAR vetting, 7/18/2021; OUSD-P, response to SIGAR vetting 10/15/2021.
- 80 USFOR-A/TAAC-Air response to DOD IG data call, 6/24/2021.
- 81 DSCMO-A, response to SIGAR data call, 7/15/2021.
- 82 Air Force Magazine, "25% of Afghan Air Force Fled, Remainder in Disarray, Sources Say," 8/19/2021.
- 83 DOD, "Secretary of Defense Austin and Chairman of the Joint Chiefs of Staff Gen. Milley Press Briefing," 8/18/2021.
- 84 OUSD-P, response to SIGAR vetting, 10/22/2021 and 10/24/2021.
- 85 The War Zone, "Taliban Show Off Captured Aircraft And Other Spoils After Taking Over Kabul's Airport (Updated)," 8/31/2021.
- 86 DOD OIG, "Operation Freedom's Sentinel: October 1, 2020– December 31, 2020," pp. 29–30.
- 87 OUSD-P, response to SIGAR vetting, 10/15/2021.
- 88 Senate Armed Services Committee, "Senate Armed Services Committee Holds Hearing on Afghanistan," transcript, 9/28/2021; OUSD-P, response to SIGAR vetting, 10/22/2021.
- 89 DOD, "Casualty Status," 8/31/2021.
- 90 SIGAR, 20-20-SP, "The Human Cost of Reconstruction in Afghanistan," 2/5/2020.
- 91 Al Jazeera, "Taliban accused of 'massacring civilians' in Afghan border town," 8/2/2021; ABC News, "Taliban kill Afghan media chief in Kabul, take southern city," 8/6/2021; ABC News, "Taliban fighters executing surrendering troops, which could amount to war crimes, U.S. officials say," 8/12/2021.
- 92 ABC News, "Taliban kill Afghan media chief in Kabul, take southern city," 8/6/2021.
- 93 Al Jazeera, "Taliban accused of 'massacring civilians' in Afghan border town," 8/2/2021.
- 94 OUSD-P, response to SIGAR vetting, 10/15/2021.
- 96 DOD, "Pentagon Press Secretary John F. Kirby Holds a Press Conference," 7/2/2021; OUSD-P, response to SIGAR vetting, 10/15/2021.
- 97 Senate Armed Services Committee, "Senate Armed Services Committee Holds Hearing on Afghanistan," transcript, 9/28/2021.
- 98 Senate Armed Services Committee, "Senate Armed Services Committee Holds Hearing on Afghanistan," transcript, 9/28/2021.
- 99 House Armed Services Committee, "House Armed Services Committee Holds Hearing on Afghanistan," transcript, 9/29/2021;

Senate Armed Services Committee, "Senate Armed Services Committee Holds Hearing on Afghanistan," transcript, 9/28/2021.

- 100 Senate Armed Services Committee, "Senate Armed Services Committee Holds Hearing on Afghanistan," transcript, 9/28/2021.
- 101 National Review, "Who Will Trust Us After Afghanistan?" 8/26/2021.
- 102 New York Times, "I Commanded Afghan Troops This Year. We Were Betrayed," 8/25/2021.
- 103 Long War Journal, "Taliban doubles number of controlled Afghan districts since May 1," 6/29/2021.
- 104 Senate Armed Services Committee, "Senate Armed Services Committee Holds Hearing on Afghanistan," transcript, 9/28/2021.
- 105 Senate Armed Services Committee, "Senate Armed Services Committee Holds Hearing on Afghanistan," transcript, 9/28/2021.
- 106 Senate Armed Services Committee, "Senate Armed Services Committee Holds Hearing on Afghanistan," transcript, 9/28/2021.
- 107 Afghan Analysts Network, "The Khalid Payenda Interview (1): An insider's view of politicking, graft and the fall of the Republic," 9/27/2021.
- 108 DSCMO-A, response to SIGAR data call, 10/5/2021.
- 109 CSTC-A, response to SIGAR data call, 6/12/2021; CSTC-A, response to SIGAR data call, 6/12/2021.
- 110 Etilaatroz.com, "Shinwari: People's mobilization forces against the Taliban are merging with the local army," 7/1/2021; New York Times, "Taliban Enter Key Cities in Afghanistan's North After Swift Offensive," 6/20/2021.
- 111 DFAS, "AR(M) 1002 Appropriation Status by FY Programs and Subaccounts September 2021," 10/17/2021; SIGAR, analysis of DFAS-provided data, 10/2021.
- 112 See Appendix B of this report and DFAS, "AR(M) 1002 Appropriation Status by FY Program and Subaccounts September 2020," 10/17/2021.
- 113 DSCMO-A, response to SIGAR vetting, 7/9/2021.
- 114 DOD, "Justification for FY2021 Overseas Contingency Operations (OCO) Afghanistan Security Forces Fund," 2/2020.
- 115 DOD, "Justification for FY2021 Overseas Contingency Operations (OCO) Afghanistan Security Forces Fund," 2/2020.
- 116 DOD, response to SIGAR vetting, 7/17/2021; DOD, CSTC-A, RM, response to SIGAR data call, 9/22/2020.
- 117 DFAS, "AR(M) 1002 Appropriation Status by FY Programs and Subaccounts September 2021," 10/17/2021; SIGAR, analysis of DFAS-provided data, 10/2021.
- 118 DFAS, "AR(M) 1002 Appropriation Status by FY Programs and Subaccounts September 2021," 10/17/2021; SIGAR, analysis of DFAS provided data, 10/2021.
- 119 DFAS, "AR(M) 1002 Appropriation Status by FY Programs and Subaccounts September 2021," 10/17/2021; SIGAR, analysis of DFAS-provided data, 10/2021; DOD, "Justification for FY2021 Overseas Contingency Operations (OCO) Afghanistan Security Forces Fund," 2/2020.
- 120 DFAS, "AR(M) 1002 Appropriation Status by FY Programs and Subaccounts September 2021," 10/17/2021; SIGAR, analysis of DFAS-provided data, 10/2021.
- 121 DFAS, "AR(M) 1002 Appropriation Status by FY Programs and Subaccounts September 2021," 10/17/2021; SIGAR, analysis of DFAS-provided data, 10/2021.
- 122 DSCMO-A, response to SIGAR data call, 10/5/2021.

- 123 DFAS, "AR(M) 1002 Appropriation Status by FY Programs and Subaccounts September 2021," 10/17/2021; SIGAR, analysis of DFAS-provided data, 10/2021.
- 124 DSCMO-A, response to SIGAR data call, 10/5/2021.
- 125 DSCMO-A, response to SIGAR data call, 10/5/2021.
- 126 NSOCC-A, response to SIGAR vetting, 7/9/2021.
- 127 DFAS, "AR(M) 1002 Appropriation Status by FY Programs and Subaccounts September 2021," 10/17/2021; SIGAR, analysis of DFAS-provided data, 10/2021.
- 128 DFAS, "AR(M) 1002 Appropriation Status by FY Programs and Subaccounts September 2021," 10/17/2021; SIGAR, analysis of DFAS-provided data, 10/2021.
- 129 See Appendix B of this report and DFAS, "AR(M) 1002 Appropriation Status by FY Program and Subaccounts September, 2021," 1/19/2021.
- DFAS, "AR(M) 1002 Appropriation Status by FY Program and Subaccounts September 2021," 1/19/2021; DFAS, "AR(M) 1002 Appropriation Status by FY Program and Subaccounts September 2021," 10/17/2021.
- 131 CSTC-A, response to SIGAR data call, 8/27/2016; OUSD-P, response to SIGAR vetting, 1/15/2018; SIGAR, Quarterly Report to the United States Congress, 4/30/2018, p. 75.
- 132 DFAS, "AR(M) 1002 Appropriation Status by FY Program and Subaccounts September 2021," 10/17/2021; SIGAR, analysis of DFAS-provided data.
- 133 DFAS, "AR(M) 1002 Appropriation Status by FY Program and Subaccounts September 2021," 10/17/2021; SIGAR, analysis of DFAS-provided data.
- 134 DSCMO-A, response to SIGAR data call, 10/5/2021.
- 135 DFAS, "AR(M) 1002 Appropriation Status by FY Program and Subaccounts September 2021," 10/17/2021; SIGAR, analysis of DFAS-provided data.
- 136 DSCMO-A, response to SIGAR data call, 10/5/2021.
- 137 State, PM/WRA, response to SIGAR data call, 9/28/2021; State, PM/WRA, response to SIGAR data call, 10/8/2021.
- 138 State, PM/WRA, response to SIGAR data call, 9/28/2021.
- 139 Fondation Suisse de Déminage website, "Afghanistan," https:// fsd.ch/en/project/afghanistan/, accessed 3/25/2020.
- 140 E-Mine/UN Mine Action website, "Portfolio on Mine Action," Afghanistan Country Portfolio, 2018, https://mineaction.org/en/ portfolio-of-mine-action-projects, accessed 7/1/2019.
- 141 New York Times, Mujib Mashal, "Left-Behind Explosives Taking Deadlier Toll on Afghan Children, U.N. Says," 2/6/2017, https:// www.nytimes.com/2017/02/06/world/asia/afghanistan-war-civilian-casualties-un-report.html, accessed 10/18/2019; Stuff Circuit, Paula Penfold and Eugene Bingham, "New Zealand documentary forces clean-up of deadly Afghanistan firing ranges," https:// www.stuff.co.nz/national/stuff-circuit/300099027/new-zealanddocumentary-forces-cleanup-of-deadly-afghanistan-firing-ranges, 9/3/2020.
- 142 State, PM/WRA, response to SIGAR data call, 9/28/2021.
- 143 State, PM/WRA, response to SIGAR data call, 9/28/2021; https:// www.theunitconverter.com/area-conversion/?
- 144 State, PM/WRA, response to SIGAR data call, 9/28/2021.
- 145 Afghan Analysts Network, "The Khalid Payenda Interview (1): An insider's view of politicking, graft and the fall of the Republic," 9/27/2021.