SIGAR

Special Inspector General for Afghanistan Reconstruction

INTERIM REPORT

SIGAR 22-22-IP Evaluation Report

Collapse of the Afghan National Defense and Security Forces: An Assessment of the Factors That Led to Its Demise



MAY 2022

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 re-establish control of Afghanistan. The House Oversight and Reform and the House Armed Services Committees have 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.

The objectives of this interim evaluation were to (1) determine the factors that contributed to the ANDSF's collapse in August 2021; (2) assess any underlying factors over the 20-year security assistance mission that contributed to the underdevelopment of ANDSF capabilities and readiness; and (3) account for all U.S.-provided ANDSF equipment and U.S.-trained ANDSF personnel, where possible.

SIGAR is not making any recommendations in this interim report.

The Department of State declined to comment on the report and the U.S. Agency for International Development did not have any comments. SIGAR met with the Department of Defense on two occasions in which verbal comments and documents were provided and have been incorporated in the report as appropriate.

May 2022

Collapse of the Afghan National Defense and Security Forces: An Assessment of the Factors That Led to Its Demise

SIGAR 22-22-IP EVALUATION REPORT

WHAT SIGAR FOUND

SIGAR found that the single most important factor in the ANDSF's collapse in August 2021 was the U.S. decision to withdraw military forces and contractors from Afghanistan through signing the U.S.-Taliban agreement in February 2020 under the Trump administration, followed by President Biden's withdrawal announcement in April 2021. Due to the ANDSF's dependency on U.S. military forces, these events destroyed ANDSF morale. 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 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. This created long-term ANDSF dependencies. The United States created a combined arms military structure that required a high degree of professional military sophistication and leadership. The United States also created a non-commissioned officer corps which had no foundation in Afghanistan military history. A critical component of the combined arms military force structure was the Afghan Air Force (AAF), which was the greatest ANDSF advantage 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. Further, the ANDSF had stockpiles of U.S.-provided weapons and supplies, but did not have the logistics capabilities to move these items quickly enough to meet operational demands and had to rely on a thinly-stretched Afghan Air Force to do so. As a result, ANDSF units complained that they did not have enough ammunition, food, water, or other military equipment to sustain military engagements against the Taliban.

Additionally, the Afghan government failed to develop a national security strategy and plan for nationwide security following the withdrawal of U.S. forces. Instead, former President Ashraf Ghani frequently changed ANDSF leaders and appointed loyalists, while marginalizing well-trained ANDSF officers aligned with the United States. The constant turnover weakened military chains of command, trust, and morale 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 campaign, magnified by real-time reporting, further undermined the Afghan forces' determination to fight.

Other factors also played a role in the ANDSF's collapse. First, 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. All of these entities were staffed with a constantly changing rotation of military and civilian advisors. The constant personnel turnover impeded continuity and institutional memory. The result was an uncoordinated approach that plagued the entire mission.

Second, 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. Constantly changing and politically driven milestones for U.S. engagement undermined the its ability to set realistic goals for building a capable and self-sustaining military and police force. Further, many of the up-and-coming ANDSF generals had only a decade of experience; most general officers in the U.S. military have twice as much. Adapting a decades-long process to an unrealistically short timeline was reminiscent of the U.S. experiences in Vietnam

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 Afghan National Army became overly reliant on borrowed capabilities.

Third, the United States created more long-term dependencies by providing the ANDSF with advanced military equipment that they could not sustain and that required a U.S. military or contractor presence. Additionally, starting in 2005, DOD received congressional authorization to implement a pseudo Foreign Military Sales process that removed the Afghan government from any formal role in the equipping process. From 2005 on, the United States had sole responsibility for requirements for ANDSF equipment, the fulfillment of those requirements, and the payment for items procured.

Fourth, the United States lacked any real yardstick for measuring the ANDSF's development. The metrics DOD used were inconsistent and unable to measure the development of ANDSF capabilities and capacities over time. 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, 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, SIGAR found that over the 20-year mission, the Afghan government lacked ownership and access to important Afghan systems responsible for tracking ANDSF personnel and equipment. Senior Afghan government officials told SIGAR that despite having staff responsible for human resource management and procurement, these staff members did not have the ability to independently access and modify accountability systems. To access and manipulate ANDSF data, senior Afghan officials had to request readouts from U.S. contractors embedded in the Ministries of Defense and Interior. This lack of trust also manifested in the field, where U.S. forces internally planning operations would give ANDSF-partnered units only limited notice of operations, due to fears that the ANDSF would leak plans to the Taliban. At times, according to retired General David Barno, ANDSF field units were simply "window dressing" to U.S.-led operations.

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 ANDSF, leaving it 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 reasonably mitigate the risk of introducing 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, former ANDSF members have escaped Afghanistan, are in hiding, have been killed, or have joined extremist groups in Afghanistan.

May 12, 2022

The Honorable Carolyn B. Maloney Chairwoman Committee on Oversight and Reform United States House of Representatives

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

The Honorable Stephen F. Lynch Chairman Subcommittee on National Security Committee on Oversight and Reform United States House of Representatives The Honorable James Comer Ranking Member Committee on Oversight and Reform United States House of Representatives

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

The Honorable Glenn Grothman
Ranking Member
Subcommittee on National Security
Committee on Oversight and Reform
United States House of Representatives

This interim 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 interim 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 personnel, where possible. We plan to issue a final report in fall 2022, which will include our assessment of the relative successes and failures of the U.S. mission to reconstruct the ANDSF.

In accordance with the House Armed Services Committee directive in the National Defense Authorization Act of fiscal year 2022, SIGAR briefed members of the committee on the findings of this evaluation in March 2022. During the briefings, SIGAR informed the committees that a longer narrative style of the briefing would be published.

We had found six factors that accelerated the ANDSF's collapse in August 2021. The single most important near-term factor in the ANDSF's collapse was the U.S. decision to withdraw the U.S. military and contractors from Afghanistan through the U.S.-Taliban agreement in February 2020, signed under the Trump Administration and confirmed by President Biden in an April 2021 address to the nation. 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 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 never achieving self-sustainment, Afghan President Ashraf Ghani frequently changing ANDSF leaders and appointing loyalists, the Afghan government's failing to take responsibility for Afghan security through an implementation of a national security strategy, and the Taliban's military campaign effectively exploiting ANDSF weaknesses. These six factors were intertwined and worked together to end with the ANDSF's collapse.

In addition, we had identified nine factors that explain why, after 20 years and nearly \$90 billion in U.S. security assistance, the ANDSF was ill-prepared to sustain security following a U.S. withdrawal. Specifically, (1) no country or agency had complete ownership of the ANDSF development mission, leading to an uncoordinated approach; (2) the length of the U.S. commitment was disconnected from the reality of the time required to build an entire security sector; (3) the U.S. created long-term dependencies that would require significant time to overcome, such as providing the ANDSF with advanced equipment they could not sustain and leaving them out of the equipping process; (4) the U.S. military, driven by political deadlines, struggled to balance winning battles with letting the ANDSF gain experience by fighting on their own; (5) U.S. metrics created to measure the development of the ANDSF were unable to effectively measure ANDSF capabilities; (6) Afghan corruption harmed ANDSF capabilities and readiness; (7) U.S. control of the battlespace and of key governance systems restricted Afghan ownership of important military and governance systems; and (8) the U.S. and Afghan governments failed to develop a police force effective at providing justice and responsive to criminal activities that plagued the lives of Afghan citizens.

During our evaluation work looking at the accounting for and status of U.S.-provided equipment to the ANDSF and U.S.-trained ANDSF personnel, SIGAR found (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 interim report.

We offered the Departments of Defense and State and the U.S. Agency for International Development (USAID) the opportunity to review and comment on this interim report. The Department of State declined to comment on the report and the U.S. Agency for International Development did not provide comments. SIGAR briefed the Department of Defense on February 24, 2022 on the interim report findings and DOD provided verbal comments, which we incorporated as appropriate. SIGAR also met with the Deputy Assistant Secretary of Defense for Afghanistan, Pakistan and Central Asia and other Department of Defense officials on May 11, 2021 at which time verbal comments and documents were provided and have been incorporated as appropriate.

SIGAR will continue to work with the Department of Defense to gain access to documents, obtain additional information, and collect personal insights from Department of Defense officials to support this evaluation. Any new information will be documented as appropriate in the final report scheduled to be issued in the fall of 2022.

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

Background	2
The Decision by Two U.S. Presidents to Withdraw the U.S. Military and Contractors from Afghanistan Sets the Scene for the Collapse of the ANDSF	6
A Number of Factors Contributed to the Underdevelopment of the ANDSF	24
Status of U.SProvided ANDSF Equipment and U.S-Trained ANDSF Personnel Mostly Remains Unknown	33
Conclusion	38
Agency Comments	39
Appendix I - Scope and Methodology	40
Appendix II - Historical Comparisons of the U.S. Approach in Korea with that of Vietnam and Afghanistan	41
Appendix III - Acknowledgments	44
FIGURES	
Figure 1 - Dates When the Taliban Captured Each of Afghanistan's 34 Provinces	5
Figure 2 - Inconsistent Monitoring and Evaluation Systems	29
Figure 3 - Evolution of the Commander's Unit Assessment Tool Ratings	30

ABBREVIATIONS

AAF Afghan Air Force

ANA Afghan National Army

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

CIA Central Intelligence Agency

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

NDS National Directorate of Security

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, the ANDSF collapsed in August 2021, following the U.S. decision to withdraw from the country.

On September 10, 2021, the Chairwoman and Ranking Member of the House Committee on Oversight and Reform, and the Chairman 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 of the House Committee on Oversight and Reform's request.

The objectives of this interim evaluation were to (1) determine the factors that contributed to the ANDSF's collapse in August 2021, through an examination of the ANDSF's performance from February 2020 to August 2021; (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.

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 prior reports have referenced thousands of U.S. government documents and academic reports.

As part of this evaluation, in November 2021, we formally asked DOD for documents and access to Davis-Monthan Air Force Base in Arizona. We needed the documents to provide clarity about the levels and nature of U.S. support to the ANDSF from February 2020 to August 2021, records of U.S.-contracted oversight and accountability systems responsible for tracking the status of U.S.-provided ANDSF equipment and ANDSF personnel, and how the United States determined ANDSF resupply requirements while the U.S. military was withdrawing forces. To date, we have not received the DOD-requested documents. Following the ANDSF's collapse, DOD took ownership of whatever Afghan Air Force aircraft it had access to and moved some of these aircraft to Davis-Monthan Air Force Base to await further disposition. To date, DOD has not provided us with access to Davis-Monthan Air Force Base to provide an independent accounting and status of these aircraft.

This is an interim report. We plan to issue a final report in fall 2022, which will include an assessment of the relative success and failure of the U.S. mission to reconstruct the ANDSF. We conducted our work for this interim report in Arlington, Virginia, and via virtual telecommunication methods from October 2021 through May 2022, 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 steady rotation of 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), and 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 a new Afghan Air Force). 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 targeting restrictions against 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, the U.S. military got even more involved in military operations. 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

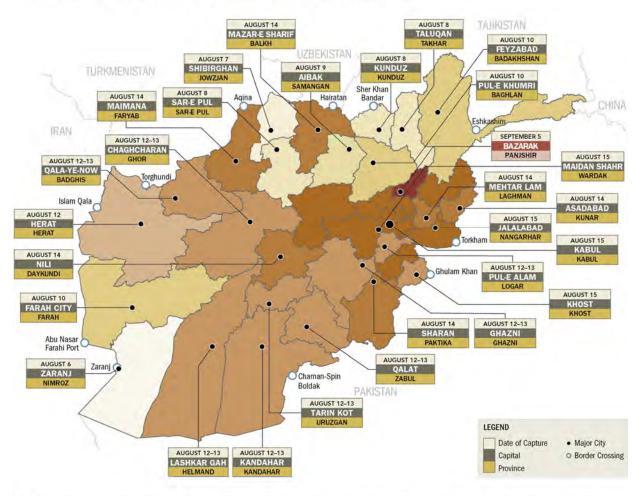
On June 16, 2021, about two dozen Afghan Special Forces soldiers were surrounded and killed in northern Fayab Province, including the renowned field commander, Colonel Sohrab Azimi, leading to mourning across the country and within the ANDSF.²² A few days later, President Ashraf Ghani called on Afghans to arm themselves in "public uprising forces" (an umbrella term for local pro-government militias) to fight back against the Taliban.²³ On July 2, 2021, the United States completed its withdrawal from Bagram Air Base. By July 4, the Taliban 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. ²⁶ 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. ²⁷ 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." ²⁸ Further, 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." ²⁹ 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. ³⁰

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. The plan now included mobilizing public uprising forces and more than doubling the elite commando forces.³¹ Despite the new plan, it took the Taliban only 30 days to capture all 34 provinces in Afghanistan—33 of the 34 within a 10-day period starting on August 6. Figure 1 on the following page shows when the Taliban captured each province.³²

Figure 1 - Dates When the Taliban Captured Each of Afghanistan's 34 Provinces

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. Lightes-to-darkest shading of provinces indicates calendar sequence of Tailban control of capitals, oldest to newest. The dates represent the final fall of the provincial capitals provided by open sources, and may not indicate Tailban 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, 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

THE DECISION BY TWO U.S. PRESIDENTS TO WITHDRAW THE U.S. MILITARY AND CONTRACTORS FROM AFGHANISTAN SETS THE SCENE FOR THE COLLAPSE OF THE ANDSF

We found that six factors contributed to the ANDSF's collapse in August 2021. The single most important factor in the ANDSF's collapse was the U.S. decision to withdraw U.S. military and contractors from Afghanistan through the signing of the U.S.-Taliban agreement in February 2020 under the Trump Administration, and President Biden's public address in April 2021. 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 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 never achieving self-sustainment, President Ghani's frequent changes to ANDSF leadership and appointment of loyalists, the Afghan government's failure to establish a national security plan, and the Taliban's effective exploitation of ANDSF weaknesses. These six factors were intertwined and worked together to end with the ANDSF's collapse.

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

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. Although U.S. officials stressed continued financial, diplomatic, and logistical support, the ANDSF viewed the U.S. military presence in Afghanistan as protection against large-scale ANDSF losses. In addition, ANDSF troops viewed the United States as a force that would hold the Afghan government accountable for paying their salaries and removing corrupt actors.³⁸ U.S. forces in country 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.³⁹ The prospect of abandonment by an important powerbroker prompted those political elites to rethink their investment in the state.

According to ANDSF officials, the U.S.-Taliban agreement was a catalyst for the collapse. Former Afghan 215th Army Corps commander General Sami Sadat told us 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. 40 Another senior ANDSF official told us that after the Doha agreement was signed, Afghan soldiers knew they were not the winner. 41

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 prospect of safely withdrawing 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. ⁴² The Afghan government, a non-signatory to the agreement, bore the greatest costs. Kabul 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. ⁴³ Shortly after the signing of the agreement, Taliban leader Haibatullah Akhundzada declared victory on behalf of the entire Muslim and Mujahid nation. ⁴⁴

Also 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. The U.S. Special Representative for Afghanistan Reconciliation and lead negotiator, Zalmay Khalilzad, touted the exchange as a trust-building exercise ahead of intra-Afghan talks. The Afghan government protested the prisoner release because it was one of its last sources of leverage; it ultimately agreed only under intense pressure from Washington, which included a threat to withhold aid. The release of 5,000 Taliban fighters by September 2020 regenerated the Taliban's combat

power and further demoralized the ANDSF.⁴⁶ 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.⁴⁷ General Sadat, the commander in charge of Helmand's defense in 2021, told us that most of the released prisoners were group leaders, commanders, and chiefs. That meant if sent into a province or a village, they could recruit and mobilize their groups quickly.⁴⁸ Several ex-prisoners confirmed suspicions that the Taliban's pledge not to redeploy prisoners was a deliberate deception.⁴⁹

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 criticized 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"—but Ghani urged the United States to negotiate with the Afghan government, to give it a fighting chance. Otherwise, President Ghani said, negotiating with the Taliban delegitimized everything and the Taliban gained a victory narrative. ⁵⁰

A telling example is the heavily criticized U.S. withdrawal from Bagram Airfield in July 2021. According to Afghan military officials, U.S. forces departed the base late at night without notifying the new Afghan base commander, who only realized it 2 hours later. The U.S. military also shut off the electricity, enabling looters to ransack the base before security forces regained control. Although U.S. and Afghan officials disputed the circumstances of the U.S. departure, which a U.S. military spokesperson said was the result of a miscommunication, the demoralizing effect of the silent late-night departure on Afghan soldiers was clear. An Afghan soldier told the Associated Press that in one night, the United States lost all the goodwill it generated over 20 years by leaving the way it did—in the night, without telling the Afghan soldiers who were outside patrolling the area. ⁵¹ An ANDSF official told us 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. ⁵² Many Afghans felt that the secretive withdrawal from Bagram was one of several U.S. decisions that reinforced the perception that the United States was abandoning the Afghan government in favor of the Taliban. ⁵³

These U.S. decisions had the additional impact of providing fuel for the Taliban propaganda machine. For ANDSF forces already physically isolated, facing supply shortages, and weathering aggressive Taliban propaganda efforts aimed at demoralizing them, paranoia around the U.S.-Taliban agreement exacerbated an already challenging environment. That the agreement was between the U.S. and its longstanding enemy fed into conspiracy theories. The secrecy surrounding agreement specifics also aided Taliban psychological operations, as it played on ANDSF anxieties.⁵⁴

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 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.⁵⁵ A 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."⁵⁶ 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. 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.⁵⁷

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," a senior Afghan official told us.⁵⁸ "Ghani felt lied to," Hamdullah Mohib, Ghani's

national security advisor, said after the Trump administration ignored the Taliban's violations of its commitments. "He was undermined." ⁵⁹

Ignoring signals from three consecutive U.S. administrations, Afghan elites convinced themselves that Afghanistan was too strategically important for the United States to leave. One analyst wrote that, beguiled by their own narratives of Afghanistan as the fulcrum of a presumed new Great Game between the United States, China, and Russia, Afghan leaders believed they could entangle the United States in Afghanistan in an openended commitment. ⁶⁰ Beginning with the Obama administration's negotiations with the Taliban in 2010, there was a history of stalled attempts to withdraw from Afghanistan, which may have emboldened the Ghani government to call its partner's bluff. ⁶¹ Another analyst wrote that the Afghan government and security forces were taken by surprise when President Biden confirmed the withdrawal. Instead of fighting back, Afghan government officials and members of the ANDSF rushed to make individual agreements with the Taliban. ⁶²

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. 63 Indeed, then-Secretary of State Michael Pompeo reportedly accused President Ghani of "mobilizing Washington against" the Trump administration. 64 The State official told us that the apparent disconnect between unofficial channels of support and public pronouncements gave President Ghani the impression that the U.S. government was not altogether on the same page on full withdrawal, and that the withdrawal announcement was intended to shape his behavior, as opposed to being official U.S. policy. 65 Hekmat Karzai, a former Afghan deputy foreign minister, reaffirmed this disconnect to us: "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." 66

Although Afghan officials received repeated signals that the United States would withdraw, the Afghan government's selective reading 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.⁶⁷ Ultimately, the Afghan government, by clinging to the agreement's conditions for withdrawal, misread U.S. intentions to leave and failed to properly prepare for that outcome.

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. 68 Conversely, the prospect that the powerbroker keeping the Afghan state afloat was ready to exit the game incentivized the country's competing factions to defect and seek short-term personal gains. 69 As Afghan elites sought to negotiate their future with the Taliban, many ANDSF units saw the writing on the wall and found themselves with 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 General David 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 occurred for years, often in the form of 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 affected the ANDSF's determination to keep fighting: 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.⁷⁴ But the root cause of the morale crisis may have been the lack of ANDSF buy-in with the Afghan central government.⁷⁵

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.⁷⁸ 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.⁷⁹ 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." ⁸⁰

For many war-weary Afghans, peace was a greater prize than any particular government in Kabul. The February 2020 U.S.-Taliban agreement, and the defensive posture that it imposed on the ANDSF, impacted security differently for Afghans living in Taliban-controlled and government-controlled territories. For civilians living in Taliban-controlled areas, 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 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.⁸¹

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 the Afghanistan Analysts Network. "Wardakis are no longer living like prisoners in their homes," said another. According to a member of an international health NGO, the decreased military pressure on the Taliban led the group to relax social restrictions and take on greater governance functions. In 2018 and 2019, for instance, the Taliban controlled mobile phone towers across most of Wardak Province and restricted phone use to a few hours early each morning out of fear that informants were aiding U.S. and government forces. After the U.S.-Taliban agreement, the Afghanistan Analysts Network reported in October 2020, the phone towers were mostly on day and night.⁸²

But even as security improved in Taliban-controlled territory, civilians living in government-controlled or contested areas faced the same, or greater, risks to their safety as before the U.S.-Taliban agreement. 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 Andrew Quilty of the Afghanistan Analysts Network. The U.S.-Taliban agreement, which was expected to reduce violence across Afghanistan, led to increased risks for civilians in government-controlled and contested areas. In areas under Taliban control, however, the prospect of security looked greater than ever.⁸³

As fighting intensified across the country, real-time media reports broadcast ANDSF units surrendering or being defeated, often because supplies or reinforcements never arrived. 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.⁸⁴ 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. Some Afghans even claimed the Ghani government had ordered the army in their district to retreat, leaving those who still wanted to defend their areas physically isolated and demoralized. 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.

According to Afghanistan scholar Kate Clark, morale was a decisive factor, even the linchpin, in the collapse of the Afghan security forces. BY 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, the Taliban was resisting foreign occupation, an ideology deeply rooted in Afghan history and tied to Afghan identity. The Taliban's fight was a holy *jihad* and 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.

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.⁸⁹ The Afghan government failed to counter Taliban messaging, and never disseminated a compelling counter-narrative of its own.⁹⁰

U.S. officials did not adequately assess the time necessary to develop unit cohesion in the wide range of factions assigned to 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, this was because intangible factors such as morale and leadership are difficult to measure. ⁹¹ 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. ⁹²

The U.S. Military Changed Its Level of Support to the ANDSF Overnight, Leaving the ANDSF without an Important Force Multiplier: U.S. Airstrikes

After the signing of the U.S.-Taliban agreement, the U.S. military changed its level of military support to the ANDSF overnight, leaving the ANDSF without a critically important force multiplier: U.S. airstrikes. 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 2009.93 Senior Afghan security officials told us that in 2019, the ANDSF was making progress and recapturing territory previously lost to the Taliban.94 According to a senior U.S. official, the Doha agreement did not negotiate military tactics with the Taliban, and General A. Scott Miller, then-commander of NATO forces in Afghanistan, remained "judge and jury."95 Nonetheless, U.S. support markedly changed in the agreement's aftermath. In October 2020, General Miller said that the U.S. military had "shown a great deal of restraint because we're trying to make the peace process work."96 This restraint meant that in 2020, the U.S. conducted only 1,631 airstrikes, with almost half occurring in the 2 months prior to the U.S.-Taliban agreement.97 General Sadat, a former commander of Afghanistan's Joint Special Operations Command, told us that "overnight...98 percent of U.S. airstrikes had ceased."98 Due to the reduced number of airstrikes, the ANDSF was left without a capability that was helping them keep the Taliban at bay.

Seeking to facilitate intra-Afghan talks, U.S. officials also pressured the Afghan government into tempering its own offensive operations. 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. ⁹⁹ 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, increased operational tempo of the Afghan Air Force, consolidation of hundreds of ANDSF checkpoints into a smaller number of patrol bases, and levels of Taliban-initiated attacks that were 45 percent higher than in 2019." ¹⁰⁰ 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 mostly stop conducting offensive operations, helped the Taliban maintain the initiative and freedom of movement, and enabled its fighters to infiltrate and surround major cities across Afghanistan. ¹⁰¹ At the same time, a former senior Afghan official called the active defense posture a recipe for confusion for the ANDSF, which in turn accelerated the loss of checkpoints. ¹⁰²

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 are not public, but are believed to be contained in secret written and verbal agreements between U.S. and Taliban envoys. 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. We were not able to obtain copies of these annexes, despite official requests made to DOD and State. According to two American journalists, "both sides accepted that the U.S. would no longer engage in 'offensive' operations against the Taliban... [but] the Taliban argued that [U.S. 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." 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. 104

Afghan officials, largely removed from the negotiations, struggled most of all to understand what the United States had agreed to with the Taliban. In addition to the disputed provisions in the secret annex, the Taliban had also made verbal agreements, which U.S. officials documented, including a commitment not to attack major Afghan cities or diplomatic facilities. 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. One senior Afghan official told us 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, however, suggested that they may have had a better understanding of the new U.S. levels of support the United States was willing to provide to the ANDSF following the signing of the U.S.-Taliban agreement.

Whether through military or diplomatic channels, or through battlefield observations, senior Afghan officials gained their own understanding of the U.S. military's policy for supporting the ANDSF. Some shared their interpretations with us: 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. According to General Sadat, Taliban fighters had to be actively shooting within 150 meters of a checkpoint in order 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. General Sadat told us this permitted the Taliban to start moving around, connecting its small pockets of fighting groups across the country while the United States watched and did nothing. 110

A senior Afghan official told us that after the U.S.-Taliban agreement, the Taliban began splitting their units to fight in waves, a strategy devised to exploit the reduced U.S. military support to the ANDSF. The official said that if Taliban fighters were staging an attack, were on the way to the attack, were retreating from the attack, or were in the attack, then those were the scenarios that allowed U.S. aircraft to engage. The official also told

us the Taliban used that as part of their planning process, which disabled the unwitting ANDSF from understanding the Taliban's tactics. Under these rules, U.S. aircraft could not target the Taliban groups that were waiting more than 500 meters away—the groups "beyond the contact" that would engage in the second, third, or fourth wave to defeat the last ANDSF units. The Afghan official said this was a loophole that the Taliban used in their targeting to their advantage. According to General Sadat, in a broad sense, the U.S. military took on the role of a referee and watched the Afghan government and Taliban fight, something General Sadat referred to as "a sick game." 112

Afghan troops had not only lost U.S. support for offensive operations, they no longer knew if or when U.S. forces would come to their defense. U.S. inaction fueled mistrust among the ANDSF toward the United States and their own government. The Taliban also exploited the secrecy surrounding the Doha agreement and the diminished U.S. support to the ANDSF in their psychological operations by spreading disinformation about a purported secret arrangement with the United States. The Jonathan Schroden told us that the misinformation appeared more damaging than what was actually in the agreement. 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. 16

At this time, we are 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 informational requests about the changes in U.S. policy and nature of U.S. military support following signing of the U.S.-Taliban agreement. In addition, we have not received 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 interim report, we relied on Afghan officials and publicly available reporting of how the battle unfolded between the Taliban and the ANDSF over the last 18 months. Appendix I has a more detailed discussion of our scope and methodology.

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

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. 117 Yet, according to DOD, the ANDSF were not close to this level of sophistication when the United States signed its agreement with the Taliban to withdraw all U.S. military and contractors from Afghanistan. In fact, DOD concluded that the ANDSF were unlikely to gain self-sufficiency by 2024, even if levels of violence and, with it, the ANDSF force structure, reduced significantly. However, the development of an ANDSF system that could operate independently of U.S. leadership and material assistance never materialized. Afghan security expert Jon Schroden told us 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. 119

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

By early 2021, U.S. troops numbers had reached their lowest level in Afghanistan since 2001. 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. Yet the ANDSF was not able to overcome its dependency on the United States—one that had become a feature, not a glitch, of the U.S.-Afghan military relationship. At the national level, at least three categories of dependent relationships 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 and where they were, and how to move these materials to wherever needed. Multiple individuals told us 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, including former deputy interior minister Hosna Jalil, said that Afghans had minimal access to the U.S.-designed inventory management system (CoreIMS). 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 summer 2021, Afghan personnel had almost no way to access the inventory data. SIGAR is still waiting for definitive data from DOD about when all contractors left and the level of access contractors provided to Afghan personnel.

Further, 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. For example, official CorelMS records would show supplies that did not exist on the ground. Another former senior Ministry of Interior official also told us that the Ministry of Interior had everything; the problem was resource management, in that the ministry did not know where it was or what purpose it served. Also This lack of visibility into its own inventory did not improve, in part because it was not a priority. According to a former senior Afghan official, the ANDSF prioritized human capital in combat rather than support elements. Those who performed poorly on the battlefield moved into the ANDSF's logistics, human resources, and religious support elements. The Afghans considered these positions easy jobs with opportunities for corruption.

The second cross-cutting dependency involved managing contracts, including contracted maintenance of vehicles and aircraft. Although expected to create an efficient system, Afghanistan's national procurement commission turned into a bureaucratic system that delayed resupply, increased costs, and undercut efficiency. Due to limited air assets, whether or not a commander received supplies when needed often depended on patronage or personal connections to the palace. ¹²⁵ General Sadat called the government's centralization of the procurement system "devastating." ¹²⁶ According to General Sadat, the Afghan government assigned military contracts in the palace, "which meant that you had to fight for your contracts and they were delayed for months and months. Food contracts, fuel contracts, maintenance contracts and everything else went through a bureaucratic process that killed our mobility." ¹²⁷ According to retired General David 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." ¹²⁸

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, Resolute Support. ¹²⁹ 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. For example, the AAF commander attended weekly security meetings with the Commander, Resolute Support and the commander of TAAC-Air, the air component command of NATO's training effort in Afghanistan. This improved synchronization of NATO Resolute Support and Afghan Ministry of Defense activities and objectives. ¹³⁰

Because of this close collaboration, DOD knew of the ANDSF's shortcomings when the U.S. made the decision to withdraw military forces. For example, in February 2021, the Commander, U.S. Central Command warned that an early U.S. pullout could result in the Afghan government's collapse. 131 Yet a senior Afghan government official 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. 132

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 Special Mission Wing air force). 133

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

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 because the United States did not allow it to own the procurement process, and therefore learn from mistakes made. With limited ownership and understanding of the equipping process, the Afghans lacked an understanding of the supply and logistics systems necessary to keep the AAF operational. 135

DOD was aware that the AAF and SMW did not have the capability to maintain their aircraft without contracted logistics support. In December 2020, DOD proclaimed that the SMW and AAF 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.¹³⁶ At that time, DOD was reporting that Afghan maintainers conducted, at most, 40 percent of the maintenance for all AAF airframes, except for the Mi-17 utility helicopters, where they did 95 percent.¹³⁷

DOD also continued adjusting the AAF's force structure until late in the Afghan conflict, creating additional managerial challenges for the Afghan government. For example, Afghans were familiar with the Soviet-era 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 proceeding to transition the AAF away from Mi-17s to the more complex U.S.-made UH-60 Black Hawk helicopter. TAAC-Air told us 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. Purther, DOD also planned to replace the SMW's Mi-17s with CH-47 Chinook helicopters by 2023.

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. In March 2021, General Miller, Commander, Resolute Support, warned that the U.S. withdrawal could leave the ANDSF without vital air support and maintenance. It is exactly what happened: Former Afghan generals Sami Sadat and Haibatullah Alizai told us that the majority of the AAF's UH-60s were grounded shortly after U.S. contractors withdrew. General 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. As a result, Afghan soldiers in isolated bases were running out of ammunition or dying for lack of medical evacuation capabilities.

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 complementary systems in time meant that the conventional ANDSF elements, primarily the ANA and the ANP, were greatly exposed as the ground war with the Taliban intensified. In addition, the grounding of aircraft following the U.S. withdrawal hindered the ability of other ANDSF elements to maintain the fight against the Taliban.

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

Taliban pressure on the ANDSF's ground supply lines forced the ANDSF to move material and personnel by air as the ANDSF struggled to maintain the ground vehicles it needed to keep these ground supply lines open. The

portion of the maintenance workshare between the ANDSF and contractors for ground vehicle maintenance crashed in the final years. 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 sufficient maintenance supplies were on hand, but that the ANDSF was struggling to distribute the supplies. Andarabi, the former Minister of Interior, told us that resupply was difficult because of checkpoints that were identified as inaccessible after U.S. air support was withdrawn, remained in place. Without open ground lines, ANDSF checkpoints needed to be resupplied by air, despite the limited AAF assets available.

This was insufficient. According to Haibatullah Alizai, a former special operations commander appointed as Army chief by Ghani in the last weeks of the Afghan government, the ANDSF did not have access to medical evacuation, air support, and logistics due to helicopter maintenance shortfalls. This was especially the case after June 2021, when all U.S. contractors were withdrawn from Afghanistan and communications with their Afghan counterparts was reduced to virtual engagements. ¹⁴⁷ Without air mobility, ANDSF bases remained isolated and vulnerable to being cut off and overrun. ¹⁴⁸ As air mobility and contract management dwindled, vital ANDSF provisions such as food, fuel, and maintenance were often distributed to ANDSF commanders based on favoritism. ¹⁴⁹

Although the ANDSF had stockpiled many U.S.-provided weapons and supplies, it struggled to move these items to meet field demands. ANDSF units complained they lacked ammunition, food, water, or other military equipment. Soon, the Taliban was overrunning increasing numbers of ANDSF checkpoints. As a result, in December 2020, the ANDSF abandoned 200 Kandahar checkpoints. The checkpoints that remained increasingly depended on the most highly trained units within the ANDSF, the Afghan Special Security Forces commandos, for protection in the face of Taliban attacks.

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 had the ANA or ANP. These factors created unique dependencies for ANASOC. 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 combat enablers such as intelligence, surveillance, and reconnaissance capabilities and air-ground coordination.¹⁵²

In recent years, the U.S. emphasized developing the Afghan Special Security Forces commandos, and these were the most capable forces in the ANDSF. 153 Before the Doha agreement, the commandos had a close and consistent TAA relationship with senior U.S. military officers. 154 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 of 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 were 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 very 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. 155 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 the ANASOC capabilities were dependent on the preservation of the operational readiness cycle, which specifically provided time for required maintenance, refit, and rest.¹⁵⁶

Yet, as AAF and SMW capabilities dwindled with U.S. troop and contractor withdrawal, and ANDSF checkpoints became more isolated, the ANASOC commandos were increasingly called upon to conduct missions to support ANDSF checkpoints from being overrun. This meant that rather than returning to base to rest and refit after a mission of short duration, the commandos were often left on the battlefield for extended periods. This was problematic because the commandos were designed with limited self-sustaining supply and logistics capabilities for missions no greater than 72 hours. Once the commandos remained on site beyond 72 hours, they became subject to the same supply and logistics problems that affected the ANDSF as a whole.¹⁵⁷

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, including reinforcing or manning checkpoints. DOD reported that this "increased [operational tempo], coupled with instances of misuse, directly affected the [operational readiness cycle] and integrity of ANASOC units." ¹⁵⁸

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. ¹⁵⁹ The enhanced training and special mission set of commandos was ideal for seizing the initiative and countering these Taliban threats to the ANDSF checkpoints. Once the U.S. no longer provided direct air support and enablers, however, the commandos were stretched to the limit of their abilities. The increasing pressure on them to reinforce other ANDSF components meant that the commandos' special capabilities went unused. ¹⁶⁰

President Ghani Frequently Changed ANDSF Leaders and Appointed Loyalists, Marginalizing Well-Trained ANDSF Officers Aligned with the United States

In 2021, in the midst of rapidly deteriorating security, the Afghanistan Analysts Network wrote, "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)." The Ministers of Defense and Interior were replaced as late as June 19, 2021, by which time the Taliban already controlled 134 of Afghanistan's 407 districts, and contested another 178. At this late stage, Ghani also transferred security responsibility for provinces from governors to ANA corps commanders.

Former Minister of Finance Khalid Payenda described widespread political interference by the National Security Council into military appointments. The minister said that the Minister of Defense and the army leadership did not have the authority to hire or fire anyone. According to a former acting defense minister, President Ghani reacted to most setbacks by firing someone; his inner circle would then fill the personnel gaps based on connections and loyalties. The repeated hiring and firing of leaders not only placed the wrong people in critical positions, it incentivized those in power to prioritize their own positions rather than work in the country's best interests. A former Afghan parliamentarian told us that in late July 2021, the Ministers of Defense and Interior appeared to care less about provincial security than trying to please the people who appointed them. 165

By 2021, President Ghani was appointing growing numbers of loyalists, while sidelining the young generation of ANDSF officers with close ties to the U.S. military. ¹⁶⁶ A former interior minister told us that following the U.S.-Taliban agreement, President Ghani began to suspect that the United States wanted to remove him from power. He responded by tightening the circle around him and replacing dozens of district police commanders who he thought were more loyal to other factions. ¹⁶⁷

General Sadat, former commander of the Joint Special Operations Command, and former Minister of the Interior, Masoud Andarabi, both members of this U.S.-aligned generation, believed that Ghani feared a military coup. ¹⁶⁸ According to General Sadat, President Ghani was a "paranoid president...afraid of his own countrymen," and "changing commanders constantly [to] bring back some of the old-school Communist generals who [he] saw as loyal to him, instead of these American-trained young officers who he [mostly] feared." ¹⁶⁹

General Sadat told us that, in the week before Kabul fell, President Ghani replaced the new generation of young officers with the old guard of Communists in almost all of the army corps. General Khyal Nabi Ahmadzai was chosen to command the 207th corps in Herat because of his close family connections to President Ghani, and was the first corps commander to surrender with all his equipment, according General Sadat. ¹⁷⁰ On August 11, 2021, according to a member of the provincial council, the 217th Corps surrendered in Kunduz, handing over Humvees, weapons, and other supplies to the Taliban, while more than 2,000 ANDSF troops were present at the base. ¹⁷¹ By contrast, General Sadat's own 215th Corps was still fighting 2 days after the fall of Kabul. ¹⁷²

The U.S. military's close mentorship of Afghan special forces likely created a class of military officers which President Ghani grew to view as more loyal to the United States than to his own government—in essence, a separate chain of command within the ANDSF.¹⁷³ President Ghani seemed to imply this when he blamed U.S. promises of evacuation to elite military soldiers and intelligence officials as a main reason for the ANDSF's collapse.¹⁷⁴ However, others have argued that President Ghani was trying to push out all non-Pashtuns, especially those connected to the Northern Alliance, once it became clear that U.S. negotiations with the Taliban would likely depose him from the presidency.¹⁷⁵

Whatever President Ghani's motives, many ANDSF and U.S. military officials believed that Kabul's multiple leadership changes were fundamental to the ANDSF's collapse. Former acting defense minister Shah Mahmud Miakhel told the Afghanistan Analysts Network that changes of leadership created a vacuum of leadership. The absence of consistent and quality leadership undercut the chain of command and coordination between the security institutions. It also weakened morale and trust, especially between Kabul and security forces in the field. Following the collapse, Secretary of Defense Lloyd Austin testified before 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." 177

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

The Afghan government failed to develop a workable national security strategy that could assume responsibility for nationwide security following the withdrawal of U.S. forces. ¹⁷⁸ One of the main problems was the lack of nationally oriented leaders that were competent in managing and coordinating national security affairs. ¹⁷⁹

President Ghani's multiple, late-stage leadership changes in 2021 weakened the ANDSF chain of command, trust, and morale. Non-Pashtuns and those connected to the Northern Alliance (often Tajiks with extensive military experience) were singled out and blocked from power. According to the former Afghan Chief of Army, General Haibatullah Alizai, President Ghani prevented General Alizai from pursuing a military strategy that President Ghani did not approve until the final days, including visiting field troops to bolster morale. While the Chief of Army reported that he was not permitted to leave Kabul, General Sami Sadat told SIGAR that "characters like me were feared," and were barred from entering Kabul. 183

President Ghani's leadership changes were part of an ongoing strategy of political survival. During his 6-year administration, which started in 2014, President Ghani consolidated political power. By 2021, the Afghan government was commonly referred to as the "three-man republic," consisting of President Ghani, his national security advisor, Hamidullah Mohib, and the head of the administrative office of the president, Fazal Fazli, none of whom had any security related experience. President Ghani was a cultural anthropologist and former World Bank economist; Fazli was a medical doctor and diplomat; and Mohib had completed his PhD dissertation in virtual reality entertainment and communications before joining the Afghan government.

Some Afghan officials have criticized President Ghani's academic approach to running a government—and his micromanagement of the war. According to former Finance Minister Khalid Payenda, "The president was a Johns Hopkins professor; unfortunately, he would 'grade papers.' [...] It was more important to portray a picture that did not exist than actually doing the job." ¹⁸⁶ Another Afghan official told us, "The president [was] an academic. [He] would look into [resumes] and judge the commanders and [their] capability based on the schools they went to, or the previous jobs they had...This affected the quality of our commanders extremely negatively, and some people who got the command positions didn't have the quality for leading men into battle." ¹⁸⁷

The lack of military interest within the inner circle posed significant problems for a country facing an existential security crisis. Instead of coming to terms with the crisis, and despite the role of the national security advisor, members of the inner circle appeared conditioned in their approach to security affairs by the virtual reality of a Kabul protected by U.S. security, and hampered by their lack of military experience. A senior Afghan official told us 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. The senior advisor claimed he was unaware that the Ministry of Defense did not possess even the capability to deliver ammunition to Kandahar, a task that the U.S. military previously accomplished. It was not until President Biden's April 14, 2021, announcement of the final troop and contractor withdrawal date that this senior advisor and President Ghani's inner circle said they realized that the ANDSF had no supply and logistics capability. Although the Afghan government had operated in this way for nearly 20 years, their realization came only 4 months before its collapse. 188

Despite a dearth of security experience within the "three-man republic," President Ghani increasingly centralized security planning until the final days of the collapse. According to a former Minister of Interior, intelligence had become politicized under President Ghani, with the National Directorate of Security director sidelined in favor of the National Security Advisor and the Chief of Administration. Former Minister of Interior Masoud Andarabi told us that the National Directorate of Security had briefed President Ghani about the impending U.S. withdrawal 5 days before the April 14 announcement, but Afghanistan's then-vice president told President Ghani that this was a U.S. plot, and the briefing was ignored. As one journalist put it, "Hamdullah Mohib, [the] National Security Advisor, with no military experience of his own, set up a command center in Afghanistan's National Security Council, appointed district commanders and police chiefs over the objection of local leaders—even going so far as to dictate troop deployments and call in specific targets." By June 2021, coalition military officials were reportedly worried that the National Security Advisor's interference was weakening the ANDSF's resolve. 190

Several Afghan government officials also criticized Kabul for marginalizing and undermining commanders and local security officials in the provinces. 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. The former commander said that these ill-advised solutions usually did not get implemented, further discrediting the Afghan government. 191

U.S. Urges President Ghani to Consolidate ANDSF Checkpoints

DOD recognized that President Ghani and his advisors were not taking national security seriously. For years, the United States tried to impress upon President Ghani that ownership of a national security strategy was critical. U.S. officials believed that this plan 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. ¹⁹² Although the Afghan government made some moves as early as 2015 to redeploy ANA and ANP units, no one led a national checkpoint consolidation strategy, leaving the strategy unevenly implemented. Some leaders, such as Afghanistan's Chief Executive Abdullah, felt the strategy simply handed territory to the Taliban. Others worried that abandoning difficult checkpoints to protect Kabul meant that they would abandon checkpoints in minority Uzbek and Hazara areas, and thereby exacerbate ethnic tensions. 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 to the Taliban. According to this perspective, if Helmand fell, Kandahar, Ghazni, and Kabul would follow in rapid succession. ¹⁹³

ANDSF checkpoints were symbolic of the government's presence in rural Afghanistan.¹⁹⁴ A former interior minister told us 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.¹⁹⁵ Additionally, the Afghan government did not want to look weak. One analyst told us there was a real fear that if the government appeared weak, "then the dominos would rapidly fall against them." ¹⁹⁶

At the same time, some Afghan leaders were aware that checkpoint reduction provided the Taliban greater freedom of movement. DOD, although it emphasized checkpoint reduction, admitted that increasing freedom of movement allowed the Taliban to set the operational tempo and cut supply lines that the ANDSF depended on. 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. ¹⁹⁷ According to 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." ¹⁹⁸

For years, President Ghani had successfully resisted U.S. calls to reduce isolated checkpoints because the U.S. Air Force continued to reinforce them. The president's resistance faltered once the U.S. stopped providing logistical support, and the Afghans lacked the capability to provide it themselves. ¹⁹⁹ At any rate, the Afghan government did not consider a national security strategy until it was too late. After a 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. ²⁰⁰

President Ghani Insists on 6 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 6 months is to stabilize the situation."²⁰¹ Some Ghani administration officials balked at the idea of a 6-month plan to reconfigure the Afghan security forces—or at least they claimed as much in their interviews and op-eds months after the collapse. A former governor of the Central Bank of Afghanistan wrote that "the comment [about needing 6 months] seemed out of touch with the rapidly advancing Taliban. I wanted instead to hear the 1-week plan."

As provincial capitals began to fall in the first days of August, 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, on the day before Kabul's collapse, former Army chief Haibatullah Alizai briefed a plan created with Rear 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 2 weeks to revive the commands and another 4 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.) General Sadat was tapped to lead Kabul's defense.²⁰²

Even then, there was insufficient planning from the palace. General Sadat said that by the time he was called to Kabul to command Afghanistan's special forces, it was too late because the Taliban was already entering the city.²⁰³ On that day, August 15, President Ghani boarded a helicopter and fled the country. Some Afghan and U.S. officials believe that Kabul would not have fallen had Ghani remained in the capital.²⁰⁴ 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. For example, the squadron commander said that as soon as the president left the country, anyone who could fly an aircraft fled to neighboring Tajikistan or Uzbekistan.²⁰⁵

The Taliban's Military Campaign Effectively Exploited ANDSF Weaknesses

The Taliban executed an effective campaign that isolated—both physically and psychologically—ANDSF forces and undermined their willingness to fight.²⁰⁶ 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.²⁰⁷

Already exposed due to its dispersed posture, the ANDSF became even more pregnable as a result of unequal adherence to peace agreement concessions. A former senior advisor to President Ghani explained that the reduction in violence effort preceding and following the signing of the U.S.-Taliban agreement, which entailed Afghan forces taking a defense posture, affected the 2020 ANDSF's summer fighting season.²⁰⁸ Although the ANDSF continued to curtail offensive operations during the fighting season based to its understanding of the agreement, the Taliban announced a resumption of military operations just days after it was signed.²⁰⁹ On March 19, 2020, Afghanistan's acting minister of defense ordered the Afghan army to assume an active defensive posture (wherein forces at least had the right to attack the enemy when it was preparing to attack) in response to the lack of reduction in Taliban attacks—despite Taliban commitments to do just that. On April 14, 2020, 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.²¹⁰

When the United States scaled back air support following the signing of the agreement, the AAF was not able to compensate for the drop in U.S. missions. As General Sadat described it, the AAF was "very effective but very small." 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, and towards amassing forces and posing an overwhelming combat power against isolated ANDSF bases. 212

While ANDSF forces were limited to a defensive posture, the Taliban took advantage of its freedom of movement to launch an undeclared offensive targeting vulnerable ANDSF supply lines. ²¹³ General Sadat told us 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." General Sadat also said that the curtailment of U.S. air strikes gave the Taliban increased movement, and as a result, the Taliban moved to cut off transportation lines and ground communications. Over time, Sadat said, fighting the Taliban "became more and more difficult." ²¹⁴

Reporting 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. As of 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." ²¹⁵ 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, 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. ²¹⁶ According to the district's mayor, Taliban commanders told tribal officials that they deliberately stopped short of taking Panjwai because leaders told them to wait and see how the next phase of peace negotiations played out. ²¹⁷

The situation in Kandahar was a reflection of security around the country: the Taliban swept through districts across Afghanistan, removing buffers protecting provincial capitals.²¹⁸ 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.²¹⁹ 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.²²⁰

The Taliban's campaign to take the north early on surprised ANDSF forces and took advantage of weaknesses in their positioning.²²¹ Former Afghan army chief Haibatullah Alizai told us, "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."²²²

In July 2021, the Taliban had also started seizing border crossings with Tajikistan, Iran, and Pakistan, depriving the Afghan government of critical customs revenues.²²³ Watkins told *Vox*, "As important as the Taliban capturing provincial capitals is that the Taliban has begun to capture large, commercial cross-border customs points, and they've done so for several central Asian countries that border Afghanistan, as well as at crossing points into Iran and Pakistan."²²⁴ 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.²²⁵

These conditions made resupply, evacuations, 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 us 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.²²⁶ 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.²²⁷ 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 security expert 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. To deliver even the same number of flight hours, the smaller fleet had to fly "well beyond their recommended flight-hour limits," Schroden noted. 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." 228

When asked how limited AAF air assets were balanced to achieve all of these responsibilities, former Afghan army chief 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." 230

As resupply became more difficult and the AAF increasingly overtaxed, 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. ²³¹ As one woman from Jaghatu in Ghazni told researchers from the Afghan 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." ²³² The Afghan forces' sense of abandonment grew as food, water, and ammunition dwindled. ²³³ One resident of Badghis Province told Afghan Analysts Network researchers

The army soldiers didn't have water to drink or bullets to fight with, so they had to surrender. The Taleban [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.²³⁴

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.²³⁵

The Taliban Employed Psychological Operations to Pressure ANDSF Forces into Surrendering

Having physically isolated ANDSF outposts, limited freedom of movement, and hampered 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.

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.²⁴⁰ "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*.²⁴¹ "The Taliban commander and the Invitation and Guidance Committee called me more than 10 times and asked me to surrender," said a district police chief in Wardak Province, who surrendered his command center and weapons on May 11 after negotiations mediated by local elders.²⁴² "A Taliban commander calls me all the time, trying to destroy my morale, so that I'll surrender," said one police commander in Laghman Province.²⁴³

In a recording, one police officer explained that the Taliban sent tribal elders who said, "Surrender, you are sold out, no one will help you."²⁴⁴ 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.²⁴⁵ A village elder involved shared that different elders negotiated with commanders of each outpost, guaranteeing the Afghan forces would not be killed if they surrendered.²⁴⁶ According to one elder who negotiated the surrenders, "We told them, 'Look, your situation is bad — reinforcements aren't coming.'"²⁴⁷ 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.²⁴⁸ 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."²⁴⁹

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 claiming the Taliban had a secret deal with the United States for certain districts or provinces to be surrendered to it.²⁵⁰ One former senior Afghan official told us 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." ²⁵¹

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 Taleban; they weren't aware of the deal. The Taleban called to them through loudspeakers, shouting: 'Don't fight, Your commanders have already surrendered.'" 252 In others, ANDSF forces were ordered not to fight encroaching Taliban forces by the central government. One resident of Faizabad told Afghanistan Analysts Network researchers, "The Taleban 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 demoralised the army-that's why they left and escaped to different places." 253 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." 254 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.²⁵⁵ 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 2021.²⁵⁶ On Twitter alone, the most-followed Taliban spokesperson bombarded the social media site with triumphant propaganda the week before Kabul fell, and a majority of Zabiullah Mujahid's tweets benefited from likes and

retweets in addition to a tactic called "copypasta"—slang for copy-and-pasted identical text tweeted out by other user accounts.²⁵⁷ Many of these copypasta tweets appear to have been artificially generated, but the effect was to extend the Taliban spokesman's original tweets even further.²⁵⁸ 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.²⁵⁹ 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.²⁶⁰ The Taliban's manipulation of the information space worked to create a sense of inevitability that bolstered their military victories.²⁶¹

The ubiquity of Taliban propaganda online dealt an additional blow to ANDSF morale and heightened anxieties of isolated forces. 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. 263

A NUMBER OF FACTORS CONTRIBUTED TO THE UNDERDEVELOPMENT OF THE ANDSF

We had found nine factors that contributed to U.S. and Afghan governments' ineffectiveness and inefficiencies in reconstructing Afghanistan's entire security sector over the 20-year mission. In total, for the United States alone, the mission spanned 4 U.S. presidents, 10 ambassadors, 7 Secretaries of State, 8 Secretaries of Defense, 12 CSTC-A commanders, 8 CENTCOM commanders, and 18 U.S. and coalition ISAF/Resolute Support commanders.²⁶⁴ These factors included the facts that

- no single country or agency had complete ownership of the ANDSF development;
- the length of U.S. commitment did not reflect the actual time required to build an entire security sector;
- advisors were often ill-trained and inexperienced for their mission, and personnel rotations impeded institutional memory;
- the United States created long-term dependencies by taking over equipment procurement for the ANDSF and providing the ANDSF with advanced equipment it could not independently sustain;
- during the 2009 to 2014 military surge years, the U.S. military struggled to balance the competing goals of improving security to allow for a U.S. drawdown with developing self-sustaining ANDSF capabilities;
- U.S. metrics created to measure the development of the ANDSF were insufficient;
- the U.S. and Afghan governments failed to develop a police force effective at providing justice and responding to criminal activities that plagued the daily lives of Afghan citizens;
- Afghan government corruption harmed ANDSF capabilities and morale;
- Afghan officials lacked ownership of military strategies and access to critically important tracking and accountability systems.

These nine factors were intertwined and worked together to create inefficiencies in the U.S. government's approach, resulting in an ANDSF dependent upon long-term international support.

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

The security sector assistance mission in Afghanistan lacked an enduring and comprehensive plan led by a single person, agency, military service, or country responsible for all U.S. and international activities aimed at developing the ANDSF or the ministries of defense and interior. The United States divided responsibility for developing the ANDSF's capabilities among multiple agencies and services, each of which assigned these tasks to advisors normally deployed for a year or less. He found command and control authority issues between the international partner nations, synchronization problems between regional commands and ministerial development efforts led by CSTC-A, as well as a disjointed U.S. interagency coordination among civilian and military leadership.

Unlike traditional U.S. security sector assistance activities conducted bilaterally through the U.S. embassy, the U.S. effort in Afghanistan was conducted multilaterally under a NATO mission. ²⁶⁷ This had benefits and drawbacks. While it distributed the burden of building Afghan security forces among several nations, it complicated program oversight, coordination, and assessment of the program's direction and progress, both internationally and among U.S. agencies. ²⁶⁸ Moreover, even within the military command, the dual-hatted U.S.-NATO commander did not have absolute authority over how the ANDSF was trained and advised in different parts of the country. ²⁶⁹ Security sector assistance activities largely rested with the U.S. military; however, no specific DOD organization or military service was assigned ownership of the mission's key aspects, which hindered the standardization of security assistance programs. ²⁷⁰ These findings are not new: SIGAR made these conclusions in 2019 in a lessons learned report, *Divided Responsibility: Lessons from U.S. Security Sector Assistance Efforts in Afghanistan*, which outlined in depth the United States' command and control challenges with its security sector assistance mission.

The divided and uncoordinated approach to developing the ANDSF started in 2002. Although the United States was ill-prepared to initiate the wholesale development of Afghanistan's national army, and lacked the established organizational, agency, and inter-agency doctrine, policies, and dedicated resources, the United States took the lead for building the ANA.²⁷¹ Coalition partners accepted responsibility for other efforts with police reform (Germany), counternarcotics (United Kingdom), judicial reform (Italy), and disarmament, demobilization, and reintegration (Japan).²⁷² Within the ANA development mission, the French and British agreed to help the United States develop the ANA. The French committed to assuming responsibility for training the Afghan officers and establishing a Command and General Staff College, while the British established a non-commissioned officer program and officer candidate school.²⁷³ The United States focused on training enlisted soldiers and constructing the National Military Academy, in partnership with Turkey.²⁷⁴ This division of labor created challenges for the new ANA, stemming from international partners' varying visions of the roles and responsibilities of soldiers and officers.²⁷⁵ Lead responsibility for constructing the Afghan National Police was initially given to Germany in 2002, but was quickly transferred to State, and then to DOD.²⁷⁶ However, SIGAR found in 2017 that none of the entities involved in police construction were equipped to provide the proper training or development programs needed.²⁷⁷

Starting in 2009, ownership for developing the ANDSF existed within the newly established NATO Training Mission–Afghanistan (NTM-A), which would oversee NATO's development, training, and advising of the ANA and ANP, parallel to the U.S.-led CSTC-A organization.²⁷⁸ Both CSTC-A and NTM-A were staffed with a constant rotation of military officers.²⁷⁹ Lack of continuity, control, and limited visibility from these organizations over activities conducted by advisors in the field increased the likelihood that advisors provided guidance to ANA and ANP units that may not have aligned with policies at the ministerial level, and vice versa. Reestablishing clearly defined command authority between the ministerial, operational, and tactical missions would have improved U.S. efforts to coordinate ANDSF combat capabilities, ministerial institutions, and interoperability among various Afghan security elements.²⁸⁰

In 2009, ISAF implemented a further split in ownership between tactical advising in the field and ministerial advising in Kabul. NATO created the ISAF Joint Command, through which its regional commands began training and advising Afghan army and police units in the field, while NTM-A/CSTC-A developed institutional capabilities at the Ministries of Defense and Interior.²⁸¹ This divide created challenges in the command structure and synchronization of security sector assistance efforts.²⁸²

There was also a disjointed command-and-control relationship between the U.S. military and civilian leadership. Traditional security sector assistance missions in other countries are led by the U.S. ambassador. However, in Afghanistan, ISAF and Resolute Support operated independently from the U.S. ambassador and other international organizations involved in developing Afghanistan's security capabilities, which hindered interagency coordination.²⁸³ The senior U.S. military commander in Afghanistan reported back to the Secretary of Defense through the regional combatant commander, with no specified responsibility for coordinating with the U.S. ambassador or U.S. embassy.²⁸⁴ Coordination between the senior U.S. military commander and the U.S. ambassador was based on the personality and the initiative of two individuals.²⁸⁵

Length of the U.S. Commitment Did Not Reflect the Actual Time Required to Build a Security Sector

U.S. officials in Afghanistan faced a dilemma: they could satisfy overwhelming pressure from both Congress and agency leadership to show progress by focusing on short-term achievements, or they could take the necessary time to work through the Afghan government to ensure it had the long-term capacity to manage improvements to Afghan institutions and infrastructure. Too often, the answer was the former. ²⁸⁶ We concluded in our August 2021 report, *What We Need to Learn: Lessons from Twenty Years of Afghanistan Reconstruction*, that the U.S. government consistently underestimated the time required to rebuild Afghanistan, including its security forces, and created unrealistic timelines and expectations. ²⁸⁷ The report found that many U.S. government decisions created a counterproductive cycle: Short-term goals generated short timelines, which created new problems addressed by more short-term goals. ²⁸⁸ When that approach failed, the U.S. government developed yet another short-term goal of withdrawing all troops almost immediately; SIGAR warned this risked depriving the reconstruction mission of the personnel needed to oversee security assistance. ²⁸⁹

We have outlined a number of shifts in U.S. policy over the course of reconstruction efforts that underscore this emphasis on short-term goals and short timelines to the detriment of realities on the ground. Initial efforts under the Bush administration were characterized by an aversion to nation building, a focus on counterterrorism, and a "light footprint" approach to war.²⁹⁰ President Bush eventually moved away from his aversion to extended foreign interventions, more than quadrupling reconstruction funds from 2002 to 2005, but 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.²⁹¹ In December 2009, President Obama shifted U.S. policy towards an ambitious counterinsurgency strategy and troop surge, giving U.S. and Afghan security forces 18 months to build the capacity and expand the reach of the Afghan government.²⁹² 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.²⁹³

Similarly, U.S. predictions on how quickly the ANDSF would be able to achieve specific milestones were often optimistic, resulting in a constant re-setting of the goal posts. As an example, our 2017 report highlighted that 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. ²⁹⁴ According to the plan, the third and final phase would occur when the Afghan government assumed responsibility for its security needs. ²⁹⁵ The initial forecasts had this phase scheduled to begin in mid-2009, just 3 years after the plan was conceived. ²⁹⁶ In our 2017 report, *Reconstructing the Afghan National Defense and Security Forces: Lessons Learned from the U.S. Experience in Afghanistan*, we noted that a directive drafted by then-Ambassador

Ronald Neumann and then-Lt. Gen. Karl Eikenberry said that troop withdrawals could begin as early as FY 2006, with a completion date between FY 2011 and FY 2012.²⁹⁷ In reality, the U.S. drawdown did not occur until much later. U.S. training of ANDSF units existed until shortly after President Biden's withdrawal announcement in April 2021, and the final withdrawal did not occur until August 2021.²⁹⁸

In 2009, the change in the U.S. president ushered in a shift in U.S. policy in Afghanistan, yet the emphasis on condensed timelines continued. In 2009, President Obama announced his counterinsurgency strategy, which would involve a surge of U.S. troops and civilians to build the capacity of the Afghan government to protect Afghans and expand its reach within 18 months.²⁹⁹ In 2010, President Obama announced a 2014 withdrawal date for U.S. combat forces, with transitional efforts beginning in 2011.³⁰⁰ This policy, shaped around an arbitrary exit timeline, created an urgency to defeat the Taliban, expand the Afghan government's reach, and transition on schedule.³⁰¹

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 2016.³⁰² By January 2015, advising the ANA was restricted to the corps level and above, leaving tactical level ANDSF units without the dedicated advisors they had grown accustomed to.³⁰³ Contrary to DOD estimates about the speed in which the ANDSF could grow in size and capabilities, the ANDSF was unable to secure the country and prevent the re-emergence of terrorist sanctuaries with the planned levels of U.S. and international military assistance.³⁰⁴ To address a security situation that was deteriorating more rapidly than forecast, President Obama extended timelines and resource commitments.³⁰⁵

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!" Despite his personal opposition, Trump agreed with his national security team to implement the South Asia strategy in August 2017, increasing troop deployments to Afghanistan and expanding the U.S. military's ability to conduct operations and support the ANDSF. This included the deployment of the U.S. Army's 1st Security Force Assistance Brigade to Afghanistan, which provided advisors to the ANA down to the battalion level. This commitment was not long term, however. The Trump administration's agreement with the Taliban, promising to remove all U.S. military forces and contractors from Afghanistan within 14 months, was signed in February 2020.

A number of military officers commented on the nature of U.S. decision making in Afghanistan and compared it to the longer vision the United States had for reconstructing the South Korean military. For example, General John Nicholson argued that the United States lacked "strategic patience" in Afghanistan, whereas in South Korea it had afforded a long-term outlook. ³¹⁰ Similarly, Maj. Gen. Roger Turner felt that the U.S. political leadership was "always trying to push us to get out of there and transition"—despite a decades-long U.S. presence and partnership in places like South Korea. ³¹¹ (For more information on the comparison between the long-term U.S. approach in Koreas as compared to the shorter-tem approaches taking in Vietnam, Iraq, and Afghanistan, see Appendix II).

Advisors Were Often III-Trained and Inexperienced for Their Mission, and Personnel Rotations Impeded Institutional Memory

Creating professional military advisors requires long-term assignments, proper incentives, and the ability to refine advisor skills through multiple deployments and training cycles. 312 DOD efforts to institutionalize security sector assistance programs suffered from a lack of institutional memory and high levels of personnel turnover, short-term rotations, and a failure to develop a cadre of advisors with regional and functional expertise. 313

In 2019, we reported that throughout the conflict, military advisors did not receive specific training on advisor fundamentals or defense institutional capacity building.³¹⁴ Many uniformed personnel selected to advise the Afghan Ministries of Defense and Interior were selected as an individual augmentee—individuals deployed on a single assignment and not part of a team—and received no ministerial advisor-specific training prior to

deployment.³¹⁵ Advisors reported that the pre-deployment training they received focused largely on "combat survival skills, without sufficient emphasis on Afghan-centric mentoring and training skills specific to their assignments."³¹⁶ In-theater training for NTM-A and CSTC-A advisors was limited to a single half-day advisor course.³¹⁷ For example, during one iteration of the course, only 5 of the 26 newly arrived advisors had received previous training at an advisor training center.³¹⁸ SIGAR found that DOD did not ensure that all of its advisors completed their required pre-deployment training. Instead, some advisors studied on their own to prepare for their mission, an approach most described as inadequate.³¹⁹

In addition to poorly trained advisors, the U.S. military and NATO consistently had difficulty meeting personnel requirements for advising units. In 2008 and 2009, the U.S. military was able to meet only about a third of its personnel requirements for embedded training teams.³²⁰ By 2013, the Government Accountability Office determined that while the Army and Marine Corps were able to fill Security Force Assistance advisor teams appropriately, they continued to run into issues when it came to meeting specific rank and skill requirements.³²¹ Similarly, NATO, plagued by the inability or unwillingness of contributing member countries to deploy trainers, almost always experienced staffing levels below 50 percent. For example, in May 2011, we found that only 1,370 of the required 2,800 NTM-A trainers were in place.³²² As a result, officer experience and skill were often overlooked or mismatched in favor of availability.³²³

We also found that the U.S. and coalition effort in Afghanistan was dominated by the rotational deployments of civilian and military units on short tours of duty, usually from 4 to 12 months—a consistent, critical challenge to the U.S. advisory effort in Afghanistan.³²⁴ A U.S. general described these short deployments as "easiest to sustain, rather than the most effective...continuity was one of the great failures." ³²⁵ In the long term, expedited tours of duty hindered institutional knowledge and a continuity of effort, and lack of embedded advisors contributed to a breakdown or gaps in critical U.S.-Afghan relationships and a mutual lack of trust.³²⁶

The U.S. Created Long-Term Dependencies by Taking Over Equipment Procurement for the ANDSF and Providing Advanced Equipment the ANDSF Could Not Independently Sustain

Beginning in 2002, initial efforts to arm the new ANDSF focused on sustainable light infantry capabilities, which depended primarily on the donations of Soviet-era weaponry and equipment from former Soviet-bloc countries.³²⁷ These weapons required little maintenance, functioned in rough terrain, and were relatively familiar to Afghan soldiers and recruits.³²⁸

Starting in 2005, DOD began to acquire equipment for Afghanistan using the pseudo Foreign Military Sales process, which is used for countries that lack financial resources and the capability to define their own requirements.³²⁹ As security started to deteriorate and the Taliban regained a foothold, DOD began considering ways to upgrade the ANA's armored, mobility, and firepower capabilities—including the formation of an air force.³³⁰ These decisions provided the ANDSF with equipment and systems the Afghan government could not afford to maintain, making it reliant on U.S. maintainers. It also led to a lack of Afghan ownership and understanding of the equipping process.³³¹

The transition 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. In 2019, we reported that this "hindered the development of an institutional capacity that is foundational for a long-term defense relationship." The example, our 2019 report highlighted the 2014 decision to 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, which U.S. contractors handled. However, the A-29 training program, also initiated in 2014, demonstrated that success was possible. Unlike C-130 training, the A-29 program used a comprehensive and consistent advisor model, which connected U.S.-based training programs with continued professional development and training in Afghanistan. The program is a contractor of the contractor of the

From its inception, the ANDSF was built to rely on the United States and coalition partners for capabilities, especially close air support, which refers to "air action...against hostile targets that are in close proximity to friendly forces." Therefore, it is unsurprising that years of U.S.-provided close air support contributed to an environment of Afghan dependence on, and expectation of, foreign assistance and military support. The implementation of operational capabilities and organizational doctrine, preferred by the U.S.-led coalition, was ill-suited to ANA competencies and largely stemmed from a tendency to develop the ANDSF in the likeness of U.S. force structure and doctrine.³³⁷

Beginning in 2009, ISAF mandated Afghan-ISAF partnered operations before transitioning to Afghan-Ied and U.S. and ISAF supported operations in 2014.³³⁸ While partnered operations resulted in tactical ANDSF successes on the ground, it significantly contributed to the ANA "addiction" to airstrikes, air-based medical evacuation, technical intelligence collection methods, and air-based logistics.³³⁹ During the same period, the AAF was in its early development stages, while the U.S. was seeking to withdraw from Afghanistan.³⁴⁰ As part of the transition from ISAF to Resolute Support, the U.S. reduced combat enablers, such as close air support, in early 2015.³⁴¹ Over the next 6 months, the Taliban launched a series of well-coordinated attacks in key territory, not only threatening regional stability and Afghan government control, but underscoring the deleterious impacts of diminished U.S. support.³⁴² It was only with assistance from U.S. Special Forces and a change in policy that maintained U.S. support, that the Afghans were able to re-take control of captured territory.³⁴³

U.S. Military Struggled to Balance Competing Tactical Goals

The U.S. military pursued a dual-track strategy of rapidly improving local security, while also supporting the development of a struggling ANDSF.³⁴⁴ This created powerful incentives for U.S. trainers and advisors to accomplish their goals by augmenting critical gaps in Afghan capability, such as providing enablers like close air support, airlift, medical evacuation, logistics, and leadership.³⁴⁵ As mentioned earlier, the mandate to conduct partnered operations with the ANDSF taught the Afghans to rely on these capabilities as they modeled their fighting on that of the U.S. Army.³⁴⁶

One reason trainers and advisors filled gaps in ANDSF capability with enablers was to meet unrealistic conditions for withdrawal at the end of 2014. To increase security in preparation for ISAF withdrawal, 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.³⁴⁷ This made the ANA appear more capable against the Taliban, when in reality the U.S. military was doing most of the work.³⁴⁸

U.S. Metrics Failed to Adequately Assess Critical Performance Outcomes Such as Leadership, Morale, and the Impact of Corruption

Assessing the development of Afghan warfighting and security governance capabilities was extraordinarily difficult, a fact which we discussed in our 2017 *Reconstructing the Afghan National Defense and Security Forces* lessons learned report.³⁴⁹ As shown in Figure 2, since 2005, the military's system of tracking ANDSF performance metrics changed at least four times.³⁵⁰ For the first decade, metrics focused solely on inputs and outputs, masking performance-degrading factors such as poor leadership and corruption.³⁵¹ In our 2021 report on monitoring and evaluation, we concluded that each iteration emphasized different inputs, analyzed different levels of command, varied in their thresholds for achieving a given score, and, in many cases, used different words to describe individual rating levels.³⁵² Additionally, in our 2017 report, we determined that the Capability Milestone rating system, a tool used to assess ANDSF capabilities, was both inconsistent and created disincentives for the ANDSF to improve because it meant foregoing greater levels of coalition support.³⁵³

Figure 2 - Inconsistent Monitoring and Evaluation Systems

Highest 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
Lowest Rating(s)	CM4: May be capable of conduct- ing 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, SIGAR-17-62-LL, p. 51.

From 2010 through 2013, during the peak of the U.S. and NATO's military surge, the Commander's Unit Assessment Tool, a different tool to assess ANDSF capabilities, alone changed its performance measurements four times, making long-term tracking of ANDSF progress impossible.³⁵⁴ Although the United States, NATO, and the Afghan government all agreed that the goal for ANDSF development was to create an independent security force, the highest recorded measurement of performance in April 2010 and August 2011 was "independent with advisors," a designation which lowered the threshold for success and created a complete disconnect from the agreed-upon desired outcome.³⁵⁵ By October 2010, the lowest level of performance was changed from "ineffective" to "established," removing any evaluation metric that would assess the performance of as negative.³⁵⁶ As shown in Figure 3, monitoring and evaluation systems in Afghanistan became a tool that the military used to show progress over time, despite the fact that some units in Afghanistan were actually contributing to insecurity in their area.³⁵⁷

Figure 3 - 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, *What We Need to Learn: Lessons from Twenty Years of Afghanistan Reconstruction*, noted that in an environment where reliable data were hard to get, 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 programmatic impact within the community or the Afghan government's ability to sustain initiatives.³⁵⁸ For example, U.S. assessment methodologies failed to capture intangible

impacts on force readiness and battlefield performance such as leadership, corruption, malign influence, unit cohesion, and dependency.³⁵⁹ In the anniversary report, we concluded that instead of judging progresses based on comprehensive and steady statistical data and metrics, impact was often "just assumed, supported by tautological arguments, anecdotes, and thin connections between program activities and purported outcomes."³⁶⁰

In 2020, we also reported that a senior U.S. official in Washington stated, "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]."³⁶¹ Methodologies employed by DOD to assess their own programs were also vulnerable to confirmation bias. Unlike past training validation methods, which required an outside unit to validate, in Afghanistan, the U.S. military used "self-assessment," in which trainers validated their own training of ANA units.³⁶²

U.S. and Afghan Governments Were Unable to Provide Justice and Respond to Criminal Activities Plaguing Afghan Citizens

The ANP had a reputation for corruption, abuse, and incompetence, but even before the Taliban fell in 2001, Afghan police were widely unpopular and mistrusted. 363 Historically, Afghanistan has never experienced an effective nationwide police force dedicated to the protection of its citizens. Instead, police were used as a means to protect government power through corrupt or abusive means. 364 After the fall of the Taliban, the ANP continued to operate with near-total impunity as the United States, the Afghan government, and the international community did not hold Afghan police officers, especially those with political connections, accountable for numerous acts of corruption—conduct described as "arrest, bribe, and release," and human rights abuses such as extortion, arbitrary detention, torture and extrajudicial killings. 365 Afghanistan illustrated a key dilemma for U.S. advisors in stabilization and reconstruction missions: Is U.S. cooperation with brutal, but militarily capable, security forces worthwhile if it restores security to contested territory? Or does such cooperation create more conflict in the long run by undermining good governance and rule of law?

Nonetheless, the ANP proved generally incapable. With the exception of some specialized police forces, community policing and law enforcement capabilities in Afghanistan were weak or nonexistent, despite more than \$21 billion in U.S. and international financial support. The development of the Afghan police was handed off from State to DOD, with neither agency having the appropriate experience or staffing to undertake foreign police development. The DOD training created a highly militarized ANP focused on force protection and offensive operations, rather than community policing and criminal justice. This also contributed to low levels of confidence in the criminal justice system or rule of law among Afghan civilians, and rapidly diminished the population's hope that the new Afghan government would serve their interests. Over time, the Taliban exploited that lack of trust to reestablish inroads in Afghanistan. The same properties of some specialized police forces, and support the same properties of the Afghan exploited that lack of trust to reestablish inroads in Afghanistan.

Afghan Corruption Harmed ANDSF Capabilities and Morale

Corrupt ANDSF officials at all institutional levels degraded security, force readiness, and overall capabilities.³⁷⁰ The high-level corruption that some ANDSF leaders exhibited likely promoted lower-level corruption.³⁷¹ In Afghanistan the culture of impunity generally started at the top and then normalized extortion, embezzlement, fraud, and other abusive behaviors within the entire system.³⁷² For example, ANP misconduct created the "arrest, bribe, and release" system that permeated both police and criminal justice institutions.³⁷³ We previously reported that the lack of DOD oversight and accountability of the ANP created a culture of corruption that contributed to low confidence among Afghan civilians in their criminal justice system.³⁷⁴

In June 2020, DOD determined that corruption remained a "key vulnerability" in ANDSF combat power and combat readiness.³⁷⁵ The theft of resources like fuel, funded through the Afghan Security Forces Fund (ASFF), underscored this vulnerability.³⁷⁶ Over the years, SIGAR and DOD reported how the lack of oversight, both from the CSTC-A and Afghan ministries, contributed to corrupt use and flagrant waste of Afghan Special Security Forces money.³⁷⁷

Previous SIGAR reports found that although some measures to counteract corruption were implemented in earlier years, more significant steps—including additional pay and rank reform initiatives, as well as aid conditionality—were taken to counteract corruption within the ANDSF from 2009 onward. These had limited results.³⁷⁸ While there were renewed efforts in 2017 to counter corruption within the ANDSF, including mass firings and parliamentary hearings, such efforts were followed by a continuation of business as usual.³⁷⁹ Since 2014, the U.S. military increasingly used conditionality as a way to mitigate corruption by withholding funds and resources, but the Afghan government's response was usually token and perfunctory, and as a result had minimal impact in changing the culture of impunity within the Afghan security forces.³⁸⁰

At the same time, CSTC-A poorly monitored ministry compliance. According to a 2017 DOD report, CSTC-A officials believed that enforcing penalties would hurt ANDSF operational readiness, and therefore severely limited enforcement.³⁸¹ Rampant corruption within the ANDSF directly contributed to low morale and, in turn, high rates of attrition. In 2017, we reported that on average the ANA lost one-third of its members to attrition every year, and the ANP lost one-fifth.³⁸² In addition to corruption, factors contributing to attrition varied from poor leadership to lack of equipment and support to poor quality of life.³⁸³ While more recent reporting does not provide specific metrics, attrition continued to be a problem for the ANA and ANP and poor leadership was cited as the leading factor for high attrition rates across the ANDSF.³⁸⁴

Poor leadership in the ANDSF manifested itself in the form of pay and rank abuse, the creation of ghost soldiers and purchase of promotions, to theft and the illegal sale of supplies.³⁸⁵ This behavior 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.³⁸⁶ The 2015 collapse of the ANA's 215th Corps in Helmand Province serves as a primary example of leadership failure: That collapse can be partly explained by the series of corrupt Afghan generals sent to lead the corps.³⁸⁷

Afghan Officials Lacked Ownership of Military Strategies and Access to Important Tracking and Accountability Systems

Defense institution capacity building targets institutions responsible for the oversight, management, and governance of a partner nation's defense sector.³⁸⁸ Unlike field advisors, who develop a partner's warfighting capabilities, ministerial advisors focus on core functions required to govern the security forces: management of ideas (strategy, policy, and planning), money (resource management), people (human resource management), and things (logistics).³⁸⁹ Despite the paramount importance of defense institution capacity building in sustaining any military and security force, U.S. efforts to develop security sector governance functions did not start in earnest until 2015 when ISAF transitioned to Resolute Support.³⁹⁰ DOD created these programs under expedited timelines, and simultaneously expected them to grow and improve at unrealistic rates.³⁹¹

Some situations represented a trade-off between short-term and long-term goals. For example, CSTC-A was able to force the ANA to adopt the Afghan Personnel and Pay System (APPS) system of accountability only by refusing to disburse funds until the U.S.-designed system was adopted.³⁹² This was sufficient leverage with the right stakeholders to compel change for the short term. CSTC-A also took away control of fuel supplies from the ANDSF because they considered Afghan management of fuel supplies as inefficient and prone to corruption.³⁹³ The Afghan government therefore 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.³⁹⁴ Senior ANDSF officials told us that if they wanted to access information about the ANDSF, they did not go to ANDSF subordinates but had to get the information from U.S. advisors and contractors.³⁹⁵

The lack of Afghan mission ownership and reliance on the U.S. military to conduct combat and patrol missions were also systemic, especially during the military surge years (2009 through 2014). ³⁹⁶ Generally, field advising involves a team of U.S. soldiers working directly with an Afghan unit to advise on decision-making and to provide access to U.S. resources and combat enablers. ³⁹⁷ While the basic theory behind advising partner nation security forces has remained relatively unchanged, the U.S. approach to advising ANDSF units has not. Specifically, the U.S. military's approach to field advising in Afghanistan went through four iterations: Embedded Training Teams (ETT), Security Force Assistance Teams (SFAT), Security Force Assistance Advisor Teams (SFAAT), and Security Force Assistance Brigades (SFAB), each with varying combat abilities and relationships to combat elements. ³⁹⁸

These changing approaches reflected attempts within DOD to address challenges associated with each advisor model outlined above, especially as it related to command and control issues, staffing, and training concerns, but the changes could be confusing for an advisor on the ground. Without clear guidance, advisors defaulted to training, a task military leaders were more familiar with than advising. One Sometimes, neither took place, instead military advisors focused on fighting the insurgency themselves. Military officers told us that Afghan units were often not brought into initial operational planning discussions for joint U.S. and Afghan missions out of fear that the plan would be leaked to the Taliban. Units advisors units were informed at the last minute about an operation and had limited understanding of the operational scope or objectives until the mission was underway. ANP training was an even lower priority. In describing police training, General David Petraeus told us, "It was just daycare, is what it was. Just eating up time."

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

Since 2002, the United States spent approximately \$18.6 billion arming and equipping the ANDSF. 404 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 material such as night vision goggles and biometric systems. 405 The provision of equipment continued until the very end. Information that DOD provided to us 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. 406 As of July 31, 2021, according to DOD, the AAF had 131 available, usable aircraft among the 162 aircraft in its total inventory. 407

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.⁴⁰⁸

In addition to training and equipment, the U.S also provided \$750 million annually through the ASFF to pay for the salaries of the often over reported 300,000 ANDSF personnel.⁴⁰⁹ The ANDSF's actual force strength has been highly debated.⁴¹⁰ A definitive figure has been challenging to provide because DOD relied on inadequate systems and often manual methods for tracking ANDSF personnel.⁴¹¹

The status of U.S- provided equipment and U.S.-trained ANDSF personnel remains mostly unknown. However, open source reports indicate that ANDSF personnel have either left the country, are still in hiding, have been killed, or have joined other militant factions. Similarly, public statements by U.S. and Taliban officials provide an idea 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. A U.S. national security advisor acknowledged, "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."⁴¹³ According to a DOD spokesperson, "Large numbers of these weapons are probably now in Taliban hands."⁴¹⁴ A Taliban official claimed that the group took possession of more than 300,000 light arms, 26,000 heavy weapons, and about 61,000 military vehicles.⁴¹⁵ 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."⁴¹⁶

In accordance with a congressional mandate, DOD reported to Congress in March 2022 what they assessed to be the final disposition of DOD property, equipment and supplies and DOD-funding ANDSF material that was in Afghanistan at the time of the withdrawal. DOD assessed that 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 that was provided to the ANDSF were left behind. U.S.-procured aircraft that remained in Afghanistan included those at Hamid Karzai International Airport that were demilitarized and rendered inoperable, according to the DOD report. 417

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

Establishing an accurate and up-to-date accounting of U.S. provided equipment are constrained by longstanding systematic issues that have plagued efforts to manage and account for U.S.-supplied weapons and equipment.

Equipment Systems Tracked Items Moving from the United States to Afghanistan, But Struggled to Account for Their Status Once Transferred to ANDSF Units

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 U.S. Government Accountability Office 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 2008.⁴¹⁸
- In 2012, the DOD Office of Inspector General (DOD OIG) found that the department did not maintain complete accountability of night-vision devices procured for the ANDSF.⁴¹⁹
- 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.⁴²⁰
- A 2015 DOD OIG 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.⁴²¹
- 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.⁴²²

DOD inventory systems that were incompatible and had incomplete data have affected accountability for U.S.-provided equipment. DOD maintained information on weapons purchased for the ANDSF in two primary 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, while OVERLORD tracked their receipt.⁴²³

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. 424 In 2014, we reported that the SCIP database was missing weapons information due to poor record keeping that occurred while weapons were being procured in the United States. Further, the OVERLORD system

was missing weapons information due to poor record keeping when CSTC-A received the weapons in Afghanistan. 425

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 later enhanced, but was never intended to be used in its final capacity as the main system for the ANDSF to track weapons and vehicles. 426

A 2020 DOD OIG report concluded that CSTC-A expanded the system "beyond its intended purpose without full consideration of longstanding network challenges." The same 2020 report determined that the ANDSF did not use CoreIMS at 41 percent of the local arms depots. Alack of training on how to use the system, illiteracy among ANDSF personnel, and limited internet connectivity meant that the ANDSF struggled to use CoreIMS. Ultimately, DOD officials acknowledged that the data contained in CoreIMS was generally incomplete and could not be relied upon for accurate information.

In November 2021, we requested that DOD provide us access to the CoreIMS system to conduct our own examination of the status of U.S.-provided ANDSF equipment. To date, we have not received system access.

Personnel Systems Were Developed Late in the Mission and Failed to Provide Accurate Accounting of Personnel Present for Duty

The United States, through the ASFF, provided more than \$3 billion annually for training, equipping, and sustaining the ANDSF, including over \$700 million annually to pay ANDSF salaries. 431 Although DOD provided ASFF oversight, it relied on disparate systems that did not interface with each other, often resulting in manual methods for tracking ANDSF support and personnel strength. 432

Before the ANDSF's collapse, its personnel numbers appeared highly questionable.⁴³³ In the months and weeks leading up to and days after the Afghan government's August 15, 2021, collapse, the Biden administration repeatedly stated that the ANDSF's strength was around 300,000 personnel trained and ready to fight.⁴³⁴ On July 8, 2021, President Biden, in remarks on the drawdown of U.S. forces in Afghanistan, 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." ⁴³⁵

According to DOD-provided data, on June 24,2021, there were a reported 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), 112,431 ANP were in APPS, with 94.2 percent reported as present for duty; and on August 14, the day before the Afghan government collapsed, with most provinces lost, there were 112,924 ANP personnel in APPS, with 93.5 percent listed present for duty. 436 However, former Afghan Finance Minister Khalid Payenda stated that the actual number of available ANDSF troops was between 40,000 to 50,000, not 300,000, due to government and ANDSF officials using "ghost soldiers" to defraud the government and enrich themselves. 437

In 2016, following numerous reports of salaries being paid to "ghost soldiers," DOD established requirements for a new electronic personnel and pay system and awarded a contract for an integrated software system, the APPS, that would improve transparency, accountability, and auditability of the ANDSF payroll processes. APPS was intended to record, store, manage, and generate reports on all aspects of human resources at the ministries of defense and interior. However, SIGAR and DOD OIG found that APPS did not electronically interface with the Afghanistan Automated Biometric Information System, nor did its internal controls reasonably prevent fictitious records from being entered into the system. APPS we are currently performing a follow-up audit of APPS, which seeks to determine the extent to which DOD, from FY 2019 to May 2021,

provided accountability and oversight of the funds that DOD provided to the Afghan government to pay the ANDSF salaries of Ministry of Defense personnel.

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

Following the Afghan government's collapse, a proliferation of images and videos showed Taliban soldiers wearing U.S.-provided clothing and brandishing U.S.-provided rifles.⁴⁴⁰ Taliban units now patrol in pickup trucks and armored vehicles likely procured by the U.S. and provided to the ANDSF.⁴⁴¹ 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.⁴⁴² Khalil Haqqani, a senior Taliban leader, carried a U.S.-provided rifle as he attended prayers at a mosque in Kabul following the collapse.⁴⁴³ These examples illustrate the extent to which the group has put their newly acquired arsenal to use, and shows that the Taliban are now equipped with material that was provided to defeat them.

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. According to one report, in February 2021, the Taliban conducted its first airstrikes against resistance fighters in Panjshir. Mile the Taliban may be capable of operating some aircraft and vehicles, we assess the group will likely face challenges maintaining and repairing this equipment. Former ANDSF personnel with relevant expertise could be coerced or convinced to provide maintenance, but securing the parts and fuel needed to sustain the material will likely be difficult.

Some U.S.-provided equipment was destroyed, moved to neighboring countries, or has been recovered. DOD removed some valuable and sensitive U.S.-provided equipment during July and August 2021. 446 U.S. military personnel demilitarized equipment at Hamid Karzai International Airport during the withdrawal, including 80 aircraft, 70 Mine Resistant Ambush Protected vehicles, and 27 Humvees. 447 One senior Taliban leader claimed that the group has repaired half of the demilitarized aircraft, while another official suggested that only six Black Hawks have been restored. The Taliban is reportedly working to recruit former AAF personnel to reconstitute the air force. 448 According to the Taliban air force commander and former AAF personnel, about 4,300 members, half of the former AAF, have joined the Taliban's air force, including 33 pilots. 449

AAF pilots reportedly flew about 25 percent of the total available aircraft to Uzbekistan and Tajikistan to avoid Taliban capture. Satellite images analyzed by the Center for Strategic and International Studies identified several different aircraft that landed in Uzbekistan, including C-208s, A-29s, Mi-17s, Mi-25s, and UH-60 Black Hawks. A former AAF pilot told us that at least four A-29s crashed after they were shot down or experienced maintenance issues while being flown out of the country. Another pilot informed us that he had to abandon his MD 530 helicopter in Daikundi Province because it could not traverse the high altitude mountainous terrain required to safely get to Kabul. Following the collapse, 24 helicopters that belonged to the ANDSF but were accessible to the U.S. military, including Mi-17s and MD 530s, were moved to Davis-Monthan Air Force Base in Arizona. Five Mi-17s were subsequently approved for transfer to the Ukrainian armed forces. In mid-April 2022, President Biden announced a military assistance package to Ukraine that included an additional 11 Mi-17 helicopters that had been scheduled for Afghanistan. We have made several requests to DOD to visit Davis-Monthan Air Force base to account for the status of AAF helicopters. To date, DOD has not provided us access or authorization to visit the base.

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

Although the U.S. has evacuated or facilitated the evacuations of around 124,000 individuals. ⁴⁵⁶ To date, DOD officials have not stated to SIGAR whether they plan to track ANDSF personnel. Nor has either agency provided

to SIGAR the number of ANDSF the United States evacuated since August 2021, or whether DOD tracked the number of ANDSF that U.S. allies or other partners evacuated. However, available information indicates that former ANDSF personnel have left Afghanistan, are still in country, been killed, or may have joined other militant groups.

Reported Locations of ANDSF Personnel

The United Nations projected that a half million Afghans could flee the country by the end of 2021.⁴⁵⁷ 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 a number of former ANDSF personnel fled or were flown to other countries including the following:

Uzbekistan and Tajikistan

As the Taliban took control of northern Afghanistan, thousands of Afghan troops reportedly escaped to Uzbekistan and Tajikistan, although some have been reportedly sent back. Af Reports and videos that surfaced on social media also show Afghan security forces fleeing with their military equipment and vehicles to Uzbekistan via Hairatan crossing. In the days leading up to the fall of Kabul, 585 members of the AAF fled to Uzbekistan and another 143 people fled to Tajikistan. Some of the pilots who fled to Tajikistan have reportedly requested asylum in Canada.

United Arab Emirates

The U.S. government reportedly 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. He United Arab Emirates also hosts in a refugee compound around 600 Central Intelligence Agency-backed Afghan Special Security Forces and their families that helped provide security at the Kabul airport during evacuations. According to the New York Times, although the majority of the Central Intelligence Agency-trained forces and their families have been relocated to the United States, the roughly 9,000 refugees at Emirates Humanitarian City are reported to be other former Central Intelligence Agency-trained special forces and their families who are still awaiting resettlement in the U.S.463

United States

State and DOD said they evacuated or facilitated the evacuations of around 124,000 individuals and that thousands of eligible Afghans remain in Afghanistan, many of whom seek to leave. However, to date, DOD and State have not provided us with information on whether former ANDSF personnel are among the eligible or how many have been evacuated. A number of former ANDSF are believed to have been transferred to the United States under P1 and P2 visa categories and given parolee status.

Iran

As the western districts of Afghanistan started falling to the Taliban, around 3,000 Afghan security forces consisting of 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.⁴⁶⁵

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 defense ministry also decided to recruit Afghans studying at United Kingdom's Royal Military Academy Sandhurst into the British army.⁴⁶⁶

India

Prior to fall of the Afghan government, India provided military training scholarships on an annual basis to ANDSF personnel. After the events of August 2021, over 700 ANDSF personnel receiving training in India reportedly remain in India.⁴⁶⁷

Afghanistan

During the military takeover of Afghanistan, the Taliban inflicted heavy casualties on Afghan security forces. A former deputy minister of defense claims that from July 1 to August 15, 2021, 4,000 Afghan security forces were killed and another 1,000 were missing .⁴⁶⁸ Despite fear of retribution by the Taliban, tens of thousands of former ANDSF are still in Afghanistan.⁴⁶⁹

Pakistan

Many Afghan soldiers reportedly escaped to Pakistan as the Taliban attacks on districts and provincial capitals intensified weeks before the Afghan government's collapse. 470

Retribution against Former ANDSF

Despite the Taliban's promise that it would not seek retribution against former ANDSF personnel, evidence of revenge killings has appeared on social media. Trom August 15 to October 31, 2021, 47 former ANDSF members who surrendered or who were captured by the Taliban were killed or have gone missing. The United Nations reported that it continues to receive credible allegations of "killings, enforced disappearances, and other violations" against former Afghan security forces and those associated with the former government.

Former ANDSF Fighters Aligned with Other Militant Factions

Reportedly, immediately following the fall of Kabul, a small number of ANDSF who refused to surrender to the Taliban joined the National Resistance Front of Afghanistan, a grassroots resistance movement that emerged from the rugged terrain of the Panjshir Valley and which has vowed to continue resisting the Taliban. There are also credible claims that a few former ANDSF who were left behind may have defected and joined Islamic State–Khorasan. However, the U.S. Defense Intelligence Agency reports that no ANDSF personnel have joined extremist organizations within Afghanistan.

The Iranian paramilitary, Liwa Fatamiyoon (Fatamiyoon Brigade), has historically recruited Afghans to support Iranian overseas operations and fight against Daesh (ISIS) in Syria. 476 Iran may seek to recruit from the pool of military-trained former Afghan security forces hiding in Iran. 477 Additionally, Taliban leadership has several times called on ANDSF personnel, AAF personnel in particular, to join their ranks, and there are reports that some ANDSF joined the Taliban after the collapse. The Taliban claim that over 100 former pilots and technical staff have returned to join the Taliban AAF. 478

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 U.S. created an ANDSF that could not operate independently, milestones for ANDSF capability development were unrealistic, and the eventual collapse of the ANDSF's was predictable. After 20 years of training and development, the ANDSF never became a cohesive, substantive force capable of operating on its own. 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 multi-generational process. In essence, U.S. and Afghan efforts to cultivate an

effective and sustainable security sector were likely to fail from the beginning. The February 2020 decision to commit to a rapid U.S. military withdrawal sealed the ANDSF's fate.

Most significantly, the United States was ill-equipped to undertake the security sector assistance mission. It lacked the organizational, agency-level, and inter-agency doctrine, policies, and dedicated resources to initiate the wholesale development of another nation's national army. U.S. trainers and advisors performed short tours of duty, limiting institutional knowledge and continuity of effort. In addition, U.S. trainers and advisors were inexperienced and did not receive adequate training prior to deployment. The U.S. military also used flawed performance metrics to evaluate the ANDSF. Those metrics focused on whether individuals were paid or structures built instead of assessing how sustainable ANDSF military skills and abilities were. The quest to withdraw from Afghanistan dominated the United States' military strategy, but the U.S. wanted to ensure the ANDSF had the appearance of success. The U.S. military reinforced that appearance of success by performing supply, logistics, evacuation, intelligence, maintenance, and procurement activities in support of the ANDSF, knowing that the Afghans lacked the capacity required to do these missions on their own. In essence, the U.S. created a false reality with the ANDSF.

On the Afghan side, corruption dominated government officials who often focused on personal gain at the country's expense. Due to a lack of accountability and oversight by United States, NATO, and Afghan government, a culture of impunity swept its way through the security sector. In addition, the government awarded military leadership positions based on political considerations rather than military experience, and leadership changes were frequent.

Further, the Afghan government's failure to take ownership of nationwide security through the implementation of an effective national security strategy left a huge void when the U.S. announced its withdrawal plans. The Afghan government was counting on indefinite U.S. military and financial support. The ANDSF presented other challenges, too, including low literacy rates, high attrition rates, unsustainable casualties, 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 realizing that U.S. military forces were leaving. The ANDSF, along with Afghans throughout the country, felt abandoned.

Unless the U.S. government understands and accounts for what went wrong, why it went wrong, and how it went wrong in Afghanistan, it will likely repeat the same mistakes in the next conflict.

AGENCY COMMENTS

We offered the Departments of Defense and State and the U.S. Agency for International Development (USAID) the opportunity to review and comment on this interim report. The Department of State declined to comment on the report and the U.S. Agency for International Development did not provide comments. SIGAR briefed the Department of Defense on February 24, 2022 on the interim report findings and DOD provided verbal comments, which we incorporated as appropriate. SIGAR also met with the Deputy Assistant Secretary of Defense for Afghanistan, Pakistan and Central Asia and other Department of Defense officials on May 11, 2021 at which time verbal comments and documents were provided and have been incorporated as appropriate.

SIGAR will continue to work with the Department of Defense to gain access to documents, obtain additional information, and collect personal insights from DOD officials to support this evaluation. Any new information will be documented as appropriate in the final report scheduled to be issued in fall 2022.

APPENDIX I - SCOPE AND METHODOLOGY

This report provides the results of our interim evaluation of the factors that contributed to the Afghan National Defense and Security Forces (ANDSF) collapse on August 2021. On September 10, 2021, the Chairwoman and Ranking Member of the House Committee on Oversight and Reform and the Chairman 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 interim evaluation were to (1) determine the factors that contributed to the ANDSF's collapse in August 2021, through an examination of the ANDSF's performance from February 2020 to August 2021; (2) assess the 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.

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, ambassadors, and advisors responsible for development of the Afghan army, air force special forces, and police. We also used SIGAR's repository of interviews and reviewed more than 100 relevant to our inquiry. Throughout the years, DOD has provided information through SIGAR's quarterly data call process; we reviewed hundreds of those responses. We also used prior SIGAR audits, inspections, evaluations, and lessons learned reports related to U.S. efforts to build the ANDSF. Collectively, these prior reports have referenced thousands of U.S. government documents and academic reports.

This is an interim report. We plan to issue a final report in the fall 2022, which will include an assessment of the relative success and failure of the U.S. mission to reconstruct the ANDSF. We conducted our work for this interim report in Arlington, Virginia, and via virtual telecommunication methods from October 2021 through May 2022, in accordance with the *Quality Standards for Inspection and Evaluation*, published by the Council of the Inspectors General on Integrity and Efficiency.

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

The U.S. military has mounted four large-scale security sector assistance (SSA) efforts in the last 72 years, and three of the four 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.

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 our 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.)⁴⁸⁰

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, however, 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.⁴⁸¹

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. 482 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. 483 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. 484

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. 485 Although it was not a formal monitoring and

evaluation effort, advisors regularly reported up the chain of command about their units' behavior and abilities. 486

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.⁴⁸⁷

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. 489

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.⁴⁹⁰

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.⁴⁹¹

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. 492 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. 493

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." ⁴⁹⁴ 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." ⁴⁹⁵

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. 496 South Vietnamese army units did not regularly go on patrol outside their bases until U.S. forces began to leave. 497

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*. 498

Indeed, during the U.S. military surge, "the Americans were doing all the fighting, and the [Afghan National Army] were sitting by the side of road, doing very little," General David Barno told SIGAR in a recent interview.

"The Afghans and Americans both liked it that way." ⁴⁹⁹ Barno's assessment was echoed by 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." ⁵⁰⁰

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. However, in a November 2020 hearing, General Kimberly Field told the Senate Armed Services Committee, "I think we have asked them [ANDSF] to fight in a way that isn't necessarily organic to them. We have made them reliant on our capabilities—the ones we use, not necessarily what they would use." ⁵⁰¹

The United States' "mirror image" 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. However, the U.S. troop withdrawal left Afghan ground forces unprepared for the Taliban surge in spring and summer 2021. Meanwhile, the AAF was crippled by a lack of qualified pilots and the withdrawal of U.S. maintenance contractors.⁵⁰²

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. ⁵⁰³ 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. ⁵⁰⁴ A Center for Naval Analyses analyst wrote in 2021, "The collapse of the foreign military when [U.S.] support is withdrawn—especially if it is withdrawn quickly—should be seen not as a bug in the U.S. model of security assistance, but rather as a feature of it." ⁵⁰⁵

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." ⁵⁰⁶ 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. ⁵⁰⁷

APPENDIX III - ACKNOWLEDGMENTS

James Cunningham, Analyst-In-Charge

Anna Andriychuk, Senior Research Analyst

Tracy Content, Contributor

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

- 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/usmarines-afghanistan-taliban-helmand-brigadier-general-roger-turner/.
- 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, April 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, July 30, 2021, p. 57.
- ¹⁸ SIGAR, Quarterly Report to the United States Congress, October 30, 2020, p. 73; SIGAR, Quarterly Report to the United States Congress, April 30, 2021, p. 56.
- ¹⁹ SIGAR, Quarterly Report to the United States Congress, April 30, 2021, p. 57.
- ²⁰ SIGAR, Quarterly Report to the United States Congress, April 30, 2021, 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, July 30, 2021, 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."
- ²⁴ DOD Office of Inspector General (DOD OIG), *Operation Freedom's Sentinel: Lead Inspector General Report to the United States Congress, July 1, 2021–September 30, 2021*, November 16, 2021, p. 6.

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.

- 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/Talibanafghanistan-mazar-i-sharif.html.
- ²⁷ Schroden, "Lessons from the Collapse of Afghanistan's Security Forces." Goldbaum, Rahim, and Hassan, "Afghanistan's commercial hub, Mazar-i-Sharif...."
- ²⁸ Schroden, "Lessons from the Collapse of Afghanistan's Security Forces."
- ²⁹ Schroden, "Lessons from the Collapse of Afghanistan's Security Forces."
- ³⁰ Goldbaum, Rahim, and Hassan, "Afghanistan's commercial hub, Mazar-i-Sharif...." 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."
- ³² SIGAR, *Quarterly Report to the United States Congress*, April 30, 2021, p. 70.
- ³³ DOD OIG, *Operation Freedom's Sentinel*, pp. 13, 18. Schroden, "Lessons from the Collapse of Afghanistan's Security Forces."
- 34 Schroden, "Lessons from the Collapse of Afghanistan's Security Forces."
- ³⁵ SIGAR interview with former General Sami Sadat, October 14, 2021.
- ³⁶ DOD OIG, Operation Freedom's Sentinel, p. 13.
- ³⁷ DOD OIG, Operation Freedom's Sentinel, p. 13.
- ³⁸ 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 General Dan Bolger, September 08, 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*, October 30, 2019, pp. 83, 116–117.
- ³⁹ 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.
- ⁴⁰ SIGAR interview with former General Sami Sadat, October 14, 2021.
- ⁴¹ SIGAR interview with former senior ANDSF official, November 30, 2021.
- ⁴² "Agreement for Bringing Peace to Afghanistan...," February 29, 2020.
- ⁴³ 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).
- ⁴⁴ 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.
- ⁴⁵ Clark, "Afghanistan's conflict in 2021..." DOD OIG, *Operation Freedom's Sentinel*, p. 13. SIGAR interview with former senior Afghan official, December 2, 2021. 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/.
- 46 Schroden, "Lessons from the Collapse of Afghanistan's Security Forces." 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.
- ⁴⁷ O'Donnell, "Defying Peace Deal, Freed Taliban Return to Battlefield." 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.
- ⁴⁸ SIGAR interview with former General Sami Sadat, October 14, 2021. Cullison and Shah, "Taliban Commander Who Led Attack on Afghan City..."
- ⁴⁹ O'Donnell, "Defying Peace Deal, Freed Taliban Return to Battlefield."
- ⁵⁰ SIGAR interview with former senior Afghan official, December 2, 2021.
- ⁵¹ 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 and Tom Bowman, "Afghan and American Officials Dispute the Details of the U.S. Pullout from Bagram," NPR, updated July 6, 2021, https://www.npr.org/2021/07/06/1013319188/the-u-s-left-an-afghan-airfield-at-night-without-telling-the-new-commander.
- ⁵² SIGAR interview with former senior ANDSF official, November 30, 2021.
- ⁵³ 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 MOD official, March 22, 2022.
- ⁵⁴ SIGAR interview with former senior Afghan official, December 2, 2021. SIGAR interview with former General Sami Sadat, October 14, 2021.
- ⁵⁵ SIGAR interview with a senior State official. 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.
- ⁵⁶ SIGAR interview with a senior State official.
- ⁵⁷ Clark, "Afghanistan's conflict in 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-khaled-payenda-interview-2-reforms-regrets-and-the-final-bid-to-save-a-collapsing-republic/. SIGAR interviews with Kate Clark, January 7, 2022 and February 11, 2022.
- ⁵⁸ SIGAR interview with former senior Afghan official, December 2, 2021.
- ⁵⁹ Steve Coll and Adam Entous, "The Secret History of the U.S. Diplomatic Failure in Afghanistan," *New Yorker*, December 10, 2021, https://www.newyorker.com/magazine/2021/12/20/the-secret-history-of-the-us-diplomatic-failure-in-afghanistan.
- 60 Felbab-Brown, "Why the Taliban Won."
- ⁶¹ Coll and Entous, "The Secret History of the U.S. Diplomatic Failure in Afghanistan." Mukhopadhyay, "The Afghan Stag Hunt."
- 62 Interview with Olivier Roy, European University Institute, August 30, 2021.
- ⁶³ SIGAR interview with a senior State official, December 23, 2021. Coll and Entous, "The Secret History of the U.S. Diplomatic Failure in Afghanistan."
- 64 Coll and Entous, "The Secret History of the U.S. Diplomatic Failure in Afghanistan."
- 65 SIGAR interview with a senior State official, December 23, 2021.
- 66 SIGAR interview with Hekmat Karzai, January 10, 2022.
- ⁶⁷ Johnny Walsh, "The State of Play in U.S.-Taliban Talks and the Afghan Peace Process," U.S. Institute of Peace website, April 11, 2019, https://www.usip.org/publications/2019/04/state-play-us-taliban-talks-and-afghanpeace-process.
- ⁶⁸ SIGAR interview with a governance subject matter expert, August 31, 2021. Mukhopadhyay, "The Afghan Stag Hunt."
- 69 Mukhopadhyay, "The Afghan Stag Hunt."
- ⁷⁰ 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/.
- ⁷¹ Anand Gopal, *No Good Men Among the Living* (New York: Metropolitan Books, 2014), p. 105. Ruttig, "A Deal in the Mist..."
- ⁷² SIGAR interview with retired General David Barno, September 30, 2021.
- ⁷³ George, "Afghanistan's military collapse..." SIGAR interview with Carter Malkasian, December 14, 2021. SIGAR interview with Jonathan Schroden, November 5, 2021.
- ⁷⁴ Clark and Shapour, "The Khalid Payenda Interview..." SIGAR interview with former General Sami Sadat, November 26, 2021. SIGAR interview with former ANDSF official, January 19, 2022.

- NIGAR interview with a governance subject matter expert, August 31, 2021. SIGAR interview with former General 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.
- ⁷⁶ SIGAR interview with Antonio Giustozzi, January 28, 2022.
- ⁷⁷ George, "Afghanistan's military collapse..."
- ⁷⁸ SIGAR interview with Carter Malkasian, December 14, 2021.
- ⁷⁹ "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/.
- 80 SIGAR interview with former General Masoud Andarabi, December 1, 2021.
- ⁸¹ 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.
- 82 Quilty, "Taliban Opportunism and ANSF Frustration..."
- 83 Quilty, "Taliban Opportunism and ANSF Frustration..."
- 84 George, "Afghanistan's military collapse..." van Bijlert, "Afghanistan's Conflict in 2021..."
- 85 van Bijlert, "Afghanistan's Conflict in 2021..."
- 86 van Bijlert, "Afghanistan's Conflict in 2021..."
- 87 SIGAR interview with Kate Clark, February 11, 2022.
- ⁸⁸ 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 Lt. Gen. Dan Bolger, September 8, 2021. Theo Farrell, "Unbeatable: Social Resources, Military Adaptation, and the Afghan Taliban," Texas National Security Review, vol. 1, Is. 3, (May 2018). SIGAR interview with Carter Malkasian, December 14, 2021.
- 89 Mashal, "How the Taliban Outlasted a Superpower..."
- 90 SIGAR interview with Carter Malkasian, December 14, 2021. SIGAR interview with Kate Clark, February 11, 2022.
- ⁹¹ Schroden, "Lessons from the Collapse of Afghanistan's Security Forces." Milley, "Ending the U.S. Military Mission in Afghanistan," September 29, 2021.
- ⁹² 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.
- ⁹³ 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.
- ⁹⁴ SIGAR interviews with former General Sami Sadat, October 14, 2021 and November 26, 2021. SIGAR interview with former General Hibatullah Alizai, February 3, 2022.
- 95 SIGAR interview with a senior State official, December 23, 2021.
- ⁹⁶ Lyse Doucet, "Taliban conflict: Afghan fears rise as US ends its longest war," BBC, October 20, 2020, https://www.bbc.com/news/world-asia-54600781.
- ⁹⁷ U.S. Air Forces Central Combined Air and Space Operations Center, "Combined Forces Air Component Commander, 2014–2021 Airpower Statistics," November 30, 2021.
- 98 SIGAR interview with former General Sami Sadat, October 14, 2021.
- 99 SIGAR, Quarterly Report to the United States Congress, April 30, 2020, pp. 102, 106.
- 100 Schroden, "Lessons from the Collapse of Afghanistan's Security Forces."

- 101 Clark, "Afghanistan's conflict in 2021..." Schroden, "Lessons from the Collapse of Afghanistan's Security Forces." SIGAR interview with former senior ANDSF official, November 30, 2021; SIGAR interview with former General Sami Sadat, October 14, 2021.
- ¹⁰² SIGAR interview with former senior Afghan official, December 2, 2021.
- 103 Coll and Entous, "The Secret History of the U.S. Diplomatic Failure in Afghanistan."
- 104 Coll and Entous, "The Secret History of the U.S. Diplomatic Failure in Afghanistan."
- ¹⁰⁵ Coll and Entous, "The Secret History of the U.S. Diplomatic Failure in Afghanistan."
- ¹⁰⁶ SIGAR interview with former General Sami Sadat, October 14, 2021. SIGAR interview with former senior Afghan official, December 2, 2021.
- ¹⁰⁷ SIGAR interview with former senior Afghan official, December 2, 2021.
- ¹⁰⁸ SIGAR interview with former senior Afghan official, December 2, 2021. SIGAR interview with former General Sami Sadat, October 14, 2021. SIGAR interview with former General Masoud Andarabi, December 1, 2021.
- ¹⁰⁹ SIGAR interview with former General Sami Sadat, October 14, 2021.
- ¹¹⁰ SIGAR interview with former General Sami Sadat, October 14, 2021.
- ¹¹¹ SIGAR interview with former senior Afghan official, December 2, 2021.
- 112 SIGAR interview with former General Sami Sadat, October 14, 2021.
- ¹¹³ SIGAR interview with former General Sami Sadat, October 14, 2021.
- ¹¹⁴ SIGAR interview with former senior Afghan official, December 2, 2021. SIGAR interview with former General Sami Sadat, October 14, 2021.
- ¹¹⁵ SIGAR interview with Jonathan Schroden, November 5, 2021.
- ¹¹⁶ SIGAR interview with former senior Afghan official, December 2, 2021.
- ¹¹⁷ 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/.
- ¹¹⁸ SIGAR, Quarterly Report to the United States Congress, October 30, 2020, p. 71.
- ¹¹⁹ SIGAR interview with Jonathan Schroden, November 5, 2021.
- ¹²⁰ SIGAR, Quarterly Report to the United States Congress, January 30, 2021, p. 54.
- ¹²¹ SIGAR interview with former General 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.
- ¹²² SIGAR interview with former General Masoud Andarabi, December 1, 2021.
- ¹²³ SIGAR interview with former senior Ministry of Interior official, November 30, 2021.
- ¹²⁴ SIGAR interview with former senior Afghan official, December 2, 2021.
- 125 SIGAR interviews with former General Sami Sadat, October 14, 2021 and November 26, 2021.
- ¹²⁶ SIGAR interview with former General Sami Sadat, November 26, 2021.
- ¹²⁷ SIGAR interview with former General Sami Sadat, October 14, 2021.
- 128 SIGAR interview with General David Barno, September 30, 2021.
- 129 DOD, "Enhancing Security and Stability in Afghanistan," June 2020, pp. 43, 45, and December 2020, p. 76.
- 130 DOD, "Enhancing Security and Stability in Afghanistan," December 2020, p. 45.
- ¹³¹ SIGAR, Quarterly Report to the United States Congress, April 30, 2021, p. 56.
- ¹³² SIGAR interview with former senior Afghan official, December 2, 2021.
- ¹³³ SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR-17-62-LL, p. xii.
- ¹³⁴ James Cunningham and Joseph Windrem, "What Happened to the Afghan Air Force?," *Journal of Indo-Pacific Affairs*, January–February 2022, p. 42.
- ¹³⁵ Cunningham and Windrem, "What Happened to the Afghan Air Force?," p. 42.
- ¹³⁶ DOD, "Enhancing Security and Stability in Afghanistan," December 2020, p. 32.
- ¹³⁷ DOD, "Enhancing Security and Stability in Afghanistan," June 2020, p. 70.
- ¹³⁸ SIGAR visit to Train Advise Assist Command–Air, April 30, 2017. SIGAR, *Quarterly Report to the United States Congress*, October 30, 2020, p. 71.
- ¹³⁹ SIGAR visit to Train Advise Assist Command-Air, April 30, 2017.
- ¹⁴⁰ DOD, "Enhancing Security and Stability in Afghanistan," June 2020, p. 77.
- ¹⁴¹ DOD, "Enhancing Security and Stability in Afghanistan," December 2020, p. 50.
- ¹⁴² SIGAR, Quarterly Report to the United States Congress, April 30, 2021, p. 56.

- ¹⁴³ SIGAR interview with former General Sami Sadat, October 14, 2021. SIGAR interview with former General Hibatullah Alizai, February 3, 2022.
- ¹⁴⁴ SIGAR interview with former General Sami Sadat, October 14, 2021.
- ¹⁴⁵ DOD, "Enhancing Security and Stability in Afghanistan," December 2020, pp. 37, 56-57; DOD, response to SIGAR data call, June 16, 2020 and September 16, 2020.
- ¹⁴⁶ SIGAR interview with former General Masoud Andarabi, December 1, 2021.
- 147 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.
- ¹⁴⁸ SIGAR interview with former General Sami Sadat, October 14, 2021.
- ¹⁴⁹ SIGAR interview with former General Sami Sadat, October 14, 2021.
- SIGAR interview with former General Hibatullah Alizai, February 3, 2022. SIGAR interview with former General Sami Sadat, October 14, 2021. SIGAR interview with former General Masoud Andarabi, December 1, 2021. SIGAR interview with former senior Afghan official, December 2, 2021. SIGAR interview with former ANDSF official, January 19, 2022. SIGAR interview with MD530 pilot, February 4, 2022. Schroden, "Lessons from the Collapse of Afghanistan's Security Forces."
- ¹⁵¹ SIGAR, Quarterly Report to the United States Congress, January 30, 2021, p. 67.
- ¹⁵² 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.
- ¹⁵³ DOD, "Enhancing Security and Stability in Afghanistan," June 2020, p. 18.
- ¹⁵⁴ DOD, "Enhancing Security and Stability in Afghanistan," June 2020, p. 76, and December 2020, pp. 43, 45.
- ¹⁵⁵ DOD, response to SIGAR data call, June 16, 2020. SIGAR, *Quarterly Report to the United States Congress*, July 30, 2021, p. 80.
- ¹⁵⁶ DOD, "Enhancing Security and Stability in Afghanistan," December 2020, p. 43.
- ¹⁵⁷ DOD, "Enhancing Security and Stability in Afghanistan," December 2020, p. 44-45.
- ¹⁵⁸ DOD, "Enhancing Security and Stability in Afghanistan," December 2020, p. 43.
- ¹⁵⁹ DOD, "Enhancing Security and Stability in Afghanistan," December 2020, p. 33.
- 160 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."
- 161 Clark, "Afghanistan's conflict in 2021..."
- ¹⁶² SIGAR, Quarterly Report to the United States Congress, July 30, 2021, pp. 52–53. Bill Roggio, "Kunduz province in danger of falling to the Taliban," Long War Journal, June 22, 2021, https://www.longwarjournal.org/archives/2021/06/kunduz-province-in-danger-of-falling-to-the-taliban.php.
- 163 Clark, "Afghanistan's conflict in 2021..."
- 164 Clark, "Afghanistan's conflict in 2021..." Clark and Shapour, "The Khalid Payenda Interview..."
- ¹⁶⁵ SIGAR interview with a former Afghan member of parliament, December 27, 2021.
- ¹⁶⁶ SIGAR interview with former General Hebatullah Alizai, February 03, 2022. SIGAR interview with former General Sami Sadat, October 14, 2021.
- ¹⁶⁷ SIGAR interview with former General Masoud Andarabi, December 1, 2021.
- ¹⁶⁸ SIGAR interview with former General Masoud Andarabi, December 1, 2021. SIGAR interview with Gen. Sami Sadat, October 14, 2021.
- ¹⁶⁹ SIGAR interview with former General Sami Sadat, October 14, 2021.
- ¹⁷⁰ SIGAR interview with former General Sami Sadat, October 14, 2021.
- ¹⁷¹ Susannah George and Ezzatullah Mehrdad, "Hundreds of Afghan forces surrender in Kunduz as Taliban consolidates hold on country's north," Washington Post, August 11, 2021, https://www.washingtonpost.com/world/2021/08/11/ hundreds-afghan-forces-surrender-kunduz-taliban-consolidates-hold-countrys-north/.
- ¹⁷² SIGAR interview with former General Sami Sadat, October 14, 2021.
- ¹⁷³ SIGAR interviews with former General Sami Sadat, October 14, 2021, and November 26, 2021. SIGAR interview with former ANDSF official, January 19, 2022.
- ¹⁷⁴ Giti Rahimi, "Ghani: Promises of Evacuation to Elite Soldiers Caused Collapse," *ToloNews*, January 1, 2022, https://tolonews.com/afghanistan-176129.
- ¹⁷⁵ SIGAR interview with Jonathan Schroden, November 5, 2021.

- ¹⁷⁶ Clark, "Afghanistan's conflict in 2021..."
- ¹⁷⁷ Austin, "Ending the U.S. Military Mission in Afghanistan," September 29, 2021.
- ¹⁷⁸ Schroden, "Lessons from the Collapse of Afghanistan's Security Forces." 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.
- ¹⁷⁹ 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."
- ¹⁸⁰ Clark, "Afghanistan's conflict in 2021..." SIGAR interview with former General Sami Sadat, October 14, 2021. SIGAR interview with former General Masoud Andarabi, December 1, 2021.
- ¹⁸¹ SIGAR interview with Jonathan Schroden, November 5, 2021. Murtazashvili, "The Collapse of Afghanistan." SIGAR interview with former U.S. Ambassador to Afghanistan P. Michael McKinley, March 4, 2022.
- ¹⁸² SIGAR interview with former General Haibatullah Alizai, February 3, 2022.
- ¹⁸³ SIGAR interview with former General Haibatullah Alizai, February 3, 2022. SIGAR interview with former General Sami Sadat, October 14, 2021.
- ¹⁸⁴ SIGAR interview with Jonathan Schroden, November 5, 2021. "Afghanistan: Meet President Ghani's two advisors who will negotiate transfer of power with Taliban," NewsNine, 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.
- ¹⁸⁵ "Afghanistan: Meet President Ghani's...," NewsNine. Hamdullah Mohib, "End-to-End 3D Video Communication over Heterogenous Networks," PhD diss., (Brunel University London, 2014). Murtazashvili, "The Collapse of Afghanistan."
- ¹⁸⁶ Clark and Shapour, "The Khalid Payenda Interview..."
- ¹⁸⁷ SIGAR interview with former General Sami Sadat, November 26, 2021.
- ¹⁸⁸ SIGAR interview with former senior Afghan official, December 2, 2021.
- ¹⁸⁹ SIGAR interview with former General Masoud Andarabi, December 1, 2021.
- ¹⁹⁰ Elise Labott, "Can Biden Save Ashraf Ghani?" Foreign Policy, June 25, 2021, https://foreignpolicy.com/2021/06/25/biden-ashraf-ghani-afghan-government/.
- ¹⁹¹ SIGAR interview with former General Sami Sadat, November 26, 2021.
- ¹⁹² SIGAR interview with Jonathan Schroden, November 5, 2021.
- ¹⁹³ SIGAR interview with former senior Afghan official, December 2, 2021.
- ¹⁹⁴ SIGAR interview with former deputy minister Hosna Jalil, December 17, 2021.
- ¹⁹⁵ SIGAR interview with former General Masoud Andarabi, December 1, 2021.
- ¹⁹⁶ SIGAR interview with Jonathan Schroden, November 5, 2021.
- 197 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.
- ¹⁹⁸ SIGAR interview with Jonathan Schroden, November 5, 2021.
- ¹⁹⁹ SIGAR interview with Jonathan Schroden, November 5, 2021.
- ²⁰⁰ Kate Clark and Obaid Ali, "A Quarter of Afghanistan's Districts Fall to the Taliban amid Calls for a 'Second Resistance,'" Afghan Analysts Network, July 2, 2021, https://www.afghanistan-analysts.org/en/reports/war-and-peace/a-quarter-of-afghanistans-districts-fall-to-the-Taliban-amid-calls-for-a-second-resistance/. SIGAR interview with Jonathan Schroden, November 5, 2021. SIGAR, *Quarterly Report to the United States Congress*, October 30, 2021, p. 70.
- ²⁰¹ Coll and Entous, "The Secret History of the U.S. Diplomatic Failure in Afghanistan."
- ²⁰² SIGAR interview with former senior Afghan official, December 2, 2021. Coll and Entous, "The Secret History of the U.S. Diplomatic Failure in Afghanistan."
- ²⁰³ Sami Sadat, "I Commanded Afghan Troops This Year. We Were Betrayed," *New York Times*, August 25, 2021, https://www.nytimes.com/2021/08/25/opinion/afghanistan-taliban-army.html.
- ²⁰⁴ SIGAR, *Quarterly Report to the United States Congress*, October 30, 2021, p. 81. SIGAR interview with former General Masoud Andarabi, December 1, 2021.
- ²⁰⁵ SIGAR interview with an MD-530 squadron commander, February 4, 2022.
- ²⁰⁶ 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/.

- ²⁰⁷ Jensen, "How the Taliban did it..."
- ²⁰⁸ SIGAR reported in April 2020 that Ghani had ordered Afghan security forces to assume a defense posture against the Taliban to facilitate the "reduction in violence" period surrounding the signing of the U.S.-Taliban agreement. SIGAR, *Quarterly Report to the United States Congress*, April 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…," S/2021/486.
- ²⁰⁹ SIGAR, *Quarterly Report to the United States Congress*, April 2020, pp. 102, 106. SIGAR interview with former senior advisor to Ghani. December 2, 2021.
- ²¹⁰ SIGAR, *Quarterly Report to the United States Congress*, April 2020, pp. 102, 106. UN Security Council, "Twelfth report of the Analytical Support and Sanctions Monitoring Team...," S/2021/486.
- ²¹¹ SIGAR interview with former General Sami Sadat, October 14, 2021.
- ²¹² 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.
- ²¹³ SIGAR interview with former senior advisor to Ghani, December 2, 2021. Jensen, "How the Taliban did it..." UN Security Council, "Twelfth report of the Analytical Support and Sanctions Monitoring Team...," S/2021/486.
- ²¹⁴ SIGAR interview with former General Sami Sadat, October 14, 2021. van Bijlert, "Afghanistan's Conflict in 2021..."
- ²¹⁵ Gibbons-Neff and Shara, "The Taliban Close in on Afghan Cities..."
- ²¹⁶ Gibbons-Neff and Shara, "The Taliban Close in on Afghan Cities..."
- ²¹⁷ Gibbons-Neff and Shara, "The Taliban Close in on Afghan Cities..."
- ²¹⁸ Gibbons-Neff and Shara, "The Taliban Close in on Afghan Cities..." SIGAR interview with former senior advisor to Ghani, December 2, 2021.
- ²¹⁹ Jen Kirby, "How are the Taliban gaining so fast in Afghanistan?"
- ²²⁰ Jen Kirby, "How are the Taliban gaining so fast in Afghanistan?"
- ²²¹ 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.
- ²²² SIGAR interview with former General Haibatullah Alizai, February 3, 2022.
- ²²³ Congressional Research Service, U.S. Military Withdrawal and Taliban Takeover in Afghanistan: Frequently Asked Questions, R46879, September 17, 2021, https://crsreports.congress.gov/product/pdf/R/R46879.
- ²²⁴ Jen Kirby, "How are the Taliban gaining so fast in Afghanistan?"
- ²²⁵ 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.
- ²²⁶ SIGAR interview with Maj. Gen. Roger B. Turner, February 28, 2022.
- ²²⁷ Schroden, "Lessons from the Collapse of Afghanistan's Security Forces."
- ²²⁸ Schroden, "Lessons from the Collapse of Afghanistan's Security Forces."
- ²²⁹ SIGAR interview with former General Haibatullah Alizai, February 3, 2022.
- ²³⁰ SIGAR interview with former General Haibatullah Alizai, February 3, 2022.
- ²³¹ SIGAR interview with former General Sami Sadat, October 14, 2021.
- ²³² van Bijlert, "Afghanistan's Conflict in 2021..."
- ²³³ Jensen, "How the Taliban did it..." SIGAR interview with former senior advisor to Ghani, December 2, 2021.
- ²³⁴ van Bijlert, "Afghanistan's Conflict in 2021..."
- ²³⁵ Jonathan Schroden, "Afghanistan's Security Forces Versus the Taliban: A Net Assessment," *CTC Sentinel*, vol. 14, ls. 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.
- ²³⁶ Zucchino and Rahim, "A Wave of Afghan Surrenders to the Taliban Picks Up Speed." Schroden, "Lessons from the Collapse of Afghanistan's Security Forces." van Bijlert, "Afghanistan's Conflict in 2021..."
- ²³⁷ Zucchino and Rahim, "A Wave of Afghan Surrenders to the Taliban Picks Up Speed."
- ²³⁸ van Bijlert, "Afghanistan's Conflict in 2021..."
- ²³⁹ van Bijlert, "Afghanistan's Conflict in 2021..."
- ²⁴⁰ Zucchino and Rahim, "A Wave of Afghan Surrenders to the Taliban Picks Up Speed."
- ²⁴¹ Zucchino and Rahim, "A Wave of Afghan Surrenders to the Taliban Picks Up Speed."
- ²⁴² Zucchino and Rahim, "A Wave of Afghan Surrenders to the Taliban Picks Up Speed."
- ²⁴³ Zucchino and Rahim, "A Wave of Afghan Surrenders to the Taliban Picks Up Speed."

- ²⁴⁴ Zucchino and Rahim, "A Wave of Afghan Surrenders to the Taliban Picks Up Speed."
- ²⁴⁵ Zucchino and Rahim, "A Wave of Afghan Surrenders to the Taliban Picks Up Speed,"
- ²⁴⁶ Zucchino and Rahim, "A Wave of Afghan Surrenders to the Taliban Picks Up Speed."
- ²⁴⁷ Zucchino and Rahim, "A Wave of Afghan Surrenders to the Taliban Picks Up Speed."
- ²⁴⁸ Zucchino and Rahim, "A Wave of Afghan Surrenders to the Taliban Picks Up Speed."
- ²⁴⁹ van Bijlert, "Afghanistan's Conflict in 2021..."
- ²⁵⁰ SIGAR interview with former senior advisor to President Ghani, December 2, 2021.
- ²⁵¹ SIGAR interview with former senior advisor to President Ghani, December 2, 2021.
- ²⁵² van Bijlert, "Afghanistan's Conflict in 2021..."
- ²⁵³ van Bijlert, "Afghanistan's Conflict in 2021..."
- ²⁵⁴ van Bijlert, "Afghanistan's Conflict in 2021..."
- ²⁵⁵ Schroden, "Lessons from the Collapse of Afghanistan's Security Forces,"
- ²⁵⁶ 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."
- ²⁵⁷ Kann, "As the Taliban offensive gained momentum..."
- ²⁵⁸ Kann, "As the Taliban offensive gained momentum..."
- ²⁵⁹ Kann, "As the Taliban offensive gained momentum..."
- ²⁶⁰ SIGAR, *Quarterly Report to the United States Congress*, July 2021, p. 51. Roggio, "Taliban doubles number of controlled Afghan districts since May 1." Kann, "As the Taliban offensive gained momentum..."
- ²⁶¹ Brooking, "Before the Taliban took Afghanistan..."
- ²⁶² Brooking, "Before the Taliban took Afghanistan..." Jensen, "How the Taliban did it..." Schroden, "Lessons from the Collapse of Afghanistan's Security Forces."
- ²⁶³ Zucchino and Rahim, "A Wave of Afghan Surrenders to the Taliban Picks Up Speed." "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…"
- ²⁶⁴ Phillip Walter Wellman, "Highest-ranking female officer in Afghanistan to leave key coalition command," Stars and Stripes, October 4, 2018, https://www.stripes.com/news/highest-ranking-female-officer-in-afghanistan-to-leavekey-coalition-command-1.550303. Sean Weir, "Lt. Gen. Tovo assumes command of NATO Training Mission-Afghanistan, Combined Security Transition Command-Afghanistan," DVIDSHub April 3, 2013, https://www.dvidshub.net/news/104474/lt-gen-tovo-assumes-command-nato-training-mission-afghanistancombined-security-transition-command-afghanistan. James Kitfield, "The Last Commander," Politico, July 16, 2021, https://www.politico.com/news/magazine/2021/07/16/scott-miller-general-afghanistan-profile-499490. Jim Garamone, "Centcom Commander Leaves Legacy of Leading from the Front," DOD News, April 5, 2016. Lt. J.G. Charity Edgar, "Combined Security Transition Command-Afghanistan welcomes new commander," CENTCOM news, October, 1, 2015. CENTCOM press release, "Major General Cone relinquishes command of CSTC-A to Major General Formica." December 22, 2008; "Mattis assumes command of CENTCOM," August 11, 2010; "Gen. David Petraeus assumes command of CENTCOM," October 31, 2008. U.S. Department of State Online, "Former Secretaries of State," accessed March 29, 2022; "Biographies: Antony J. Blinken," accessed March 29, 2022. "Previous U.S. Ambassadors to Afghanistan," U.S. Embassy in Afghanistan, accessed March 29, 2022, U.S. Central Command Online, "Biography: Tommy Franks," accessed March 29, 2022; "Biography: William Joseph Fallon," accessed March 29, 2022; "Biography: General Kenneth F McKenzie Jr," accessed March 29, 2022. "Biographies: General John Abizaid," U.S. Department of Defense, accessed March 29, 2022. "Presidents," The White House, accessed March 29, 2022. "Historical Office: Secretaries of Defense," Office of the Secretary of Defense, accessed March 29, 2022. "Who's Who: Lieutenant General E. John Deedrick," NATO, accessed March 29, 2022. SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR-17-62-LL, pp. 41, 73, 140, 259. SIGAR, Divided Responsibility. Lessons Learned from U.S. Security Sector Assistance Efforts in Afghanistan, SIGAR-19-39-LL, June 13, 2019, p. 71.
- ²⁶⁵ SIGAR, Divided Responsibility, SIGAR-19-39-LL, pp. xi, xii.
- ²⁶⁶ SIGAR, Divided Responsibility, SIGAR-19-39-LL, pp. viii, xii.

- ²⁶⁷ SIGAR, Divided Responsibility, SIGAR-19-39-LL, p. i.
- ²⁶⁸ SIGAR, Divided Responsibility, SIGAR-19-39-LL, pp. i, xii.
- ²⁶⁹ SIGAR, Divided Responsibility, SIGAR-19-39-LL, p. i.
- ²⁷⁰ SIGAR, Divided Responsibility, SIGAR-19-39-LL, pp. xii, 141.
- ²⁷¹ SIGAR, Divided Responsibility, SIGAR-19-39-LL, p. ix. SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR-17-62-LL, p. x.
- ²⁷² SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR-17-62-LL, p. x.
- ²⁷³ SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR-17-62-LL, p. 17.
- ²⁷⁴ SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR-17-62-LL, p. 17.
- ²⁷⁵ SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR-17-62-LL, pp. 17-18.
- ²⁷⁶ Government Accountability Office, *Afghanistan Security,* June 2008, p. 6. SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR-17-62-LL, pp. x, 177.
- 277 SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR-17-62-LL, pp. xi, 1, 177. SIGAR, What We Need to Learn, SIGAR-21-46-LL, p. 29. Government Accountability Office, Afghanistan Security, June 2008, p. 9.
- ²⁷⁸ SIGAR, Divided Responsibility, SIGAR-19-39-LL, p. 121.
- ²⁷⁹ SIGAR, Divided Responsibility, SIGAR-19-39-LL, p. xii.
- ²⁸⁰ SIGAR, Divided Responsibility, SIGAR-19-39-LL, pp. 64-65.
- ²⁸¹ SIGAR, Divided Responsibility, SIGAR-19-39-LL, p. 64.
- ²⁸² SIGAR, Divided Responsibility, SIGAR-19-39-LL, p. 64.
- ²⁸³ SIGAR, Divided Responsibility, SIGAR-19-39-LL, p. 144.
- ²⁸⁴ SIGAR, Divided Responsibility, SIGAR-19-39-LL, p. 144.
- ²⁸⁵ SIGAR, Divided Responsibility, SIGAR-19-39-LL, p. 144.
- ²⁸⁶ SIGAR, What We Need to Learn, SIGAR-21-46-LL, p. 44.
- ²⁸⁷ SIGAR, What We Need to Learn, SIGAR-21-46-LL, pp. viii, 24, 29.
- ²⁸⁸ SIGAR, What We Need to Learn, SIGAR-21-46-LL, p. 36.
- ²⁸⁹ SIGAR, What We Need to Learn, SIGAR-21-46-LL, pp. 36-37.
- ²⁹⁰ SIGAR, What We Need to Learn, SIGAR-21-46-LL, pp. 24, 26.
- ²⁹¹ SIGAR, What We Need to Learn, SIGAR-21-46-LL, pp. 26-28.
- ²⁹² SIGAR, What We Need to Learn, SIGAR-21-46-LL, p. 30.
- ²⁹³ SIGAR, What We Need to Learn, SIGAR-21-46-LL, p. 19.
- ²⁹⁴ SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR-17-62-LL, p. 37.
- ²⁹⁵ SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR-17-62-LL, p. 38.
- ²⁹⁶ SIGAR. Reconstructing the Afghan National Defense and Security Forces, SIGAR-17-62-LL, p. 38.
- ²⁹⁷ SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR-17-62-LL, p. 37-38.
- ²⁹⁸ SIGAR, Conditions on Afghanistan Security Forces Funding: The Combined Security Transition Command Afghanistan Rarely Assessed Compliance with or Enforced Funding Conditions, Then Used an Undocumented Approach, SIGAR 22-03-AR, October 6, 2021.
- ²⁹⁹ SIGAR, What We Need to Learn, SIGAR-21-46-LL, p. 30.
- 300 SIGAR, What We Need to Learn, SIGAR-21-46-LL, p. 33.
- 301 SIGAR, What We Need to Learn, SIGAR-21-46-LL, p. 33.
- 302 SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR-17-62-LL, p. 108.
- 303 SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR-17-62-LL, p. 109.
- 304 SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR-17-62-LL, p. 108.
- ³⁰⁵ SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR-17-62-LL, p. 108.
- ³⁰⁶ 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.
- 307 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/.
- ³⁰⁸ SIGAR, Divided Responsibility, SIGAR-19-39-LL, p. 146. DOD, "Enhancing Security and Stability in Afghanistan," December 2018, p. 4.

- ³⁰⁹ Congressional Research Service, U.S. Military Drawdown in Afghanistan: Frequently Asked Questions, R46670, February 4, 2021, p. 4.
- 310 SIGAR interview with General John Nicholson, March 3, 2022, p. 2.
- 311 SIGAR interview with Maj. Gen. Roger Turner, February 28, 2022, p. 3.
- 312 SIGAR, Divided Responsibility, SIGAR-19-39-LL, p. 145.
- 313 SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR-17-62-LL, p. ix.
- 314 SIGAR, Divided Responsibility, SIGAR-19-39-LL, p. 47.
- ³¹⁵ SIGAR, Divided Responsibility, SIGAR-19-39-LL, p. 47. Reconstructing the Afghan National Defense and Security Forces, SIGAR-17-62-LL, p. 44.
- 316 SIGAR, Divided Responsibility, SIGAR-19-39-LL, p. 47.
- 317 SIGAR, Divided Responsibility, SIGAR-19-39-LL, p. 47.
- 318 SIGAR, Divided Responsibility, SIGAR-19-39-LL, p. 47.
- ³¹⁹ SIGAR, *Quarterly Report to the United States Congress*, October 30, 2018, p. 23. Divided Responsibility, SIGAR-19-39-LL, p. 47.
- ³²⁰ SIGAR, Divided Responsibility, SIGAR-19-39-LL, pp. 9-10.
- ³²¹ Government Accountability Office, Security Force Assistance, April 2013, p. 10.
- 322 SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR-17-62-LL, p. 73.
- 323 SIGAR, Divided Responsibility, SIGAR-19-39-LL, p. 11.
- 324 SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR-17-62-LL, p. 160.
- 325 SIGAR interview with General David Barno, September 30, 2020.
- ³²⁶ SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR-17-62-LL, p. 160; SIGAR and the U.S. Institute of Peace, Lessons from the Coalition: International Experiences from the Afghanistan Reconstruction, conference report, SIGAR-16-59-LL, September 28, 2016, p. 11.
- 327 SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR-17-62-LL, p. 22.
- 328 SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR-17-62-LL, p. 22.
- 329 SIGAR, Divided Responsibility, SIGAR-19-39-LL, p. 94.
- 330 SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR-17-62-LL, p. 171.
- 331 SIGAR, Divided Responsibility, SIGAR-19-39-LL, pp. 94, 143.
- ³³² SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR-17-62-LL, p. 49. DOD, "Enhancing Security and Stability in Afghanistan," June 2017, p. 72.
- 333 SIGAR, Divided Responsibility, SIGAR-19-39-LL, p. 77.
- 334 SIGAR, Divided Responsibility, SIGAR-19-39-LL, p. 106.
- 335 SIGAR, Divided Responsibility, SIGAR-19-39-LL, p. 112.
- ³³⁶ SIGAR, Divided Responsibility, SIGAR-19-39-LL, p. 69. Josh Matsumura, John Gordon IV, Randall Steeb, Defining an Approach for Future Close Air Support Capability, RAND Corporation, 2017, p. 1, https://www.rand.org/pubs/research_reports/RR1233.html.
- 337 SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR-17-62-LL, p. 82.
- 338 SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR-17-62-LL, p. 82.
- 339 SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR-17-62-LL, p. xii, 83.
- ³⁴⁰ SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR-17-62-LL, p. 82, 84, 167.
- 341 DOD, "Enhancing Security and Stability in Afghanistan," June 2015, p. 32.
- ³⁴² Vanda Felbab-Brown, "Blood and Faith in Afghanistan," Brookings, 2016, p. 14. SIGAR, *Quarterly Report to the United States Congress*, SIGAR-15-QR, October, 2015, p. 86.
- ³⁴³ Vanda Felbab-Brown, "Blood and Faith in Afghanistan," Brookings, 2016, p. 13. Carter Malkasian, *The American war in Afghanistan*, Oxford University Press, 2021, p. 388.
- 344 SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR-17-62-LL, p. xii.
- 345 SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR-17-62-LL, p. xii.
- 346 SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR-17-62-LL, p. xii.
- 347 SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR-17-62-LL, p. 84.
- ³⁴⁸ SIGAR interview with General David Barno, September 30, 2020. SIGAR, *Quarterly Report to Congress*, April 30, 2017, p. 5.
- ³⁴⁹ SIGAR, The Risk of Doing the Wrong Thing Perfectly: Monitoring and Evaluation of Reconstruction Contracting in Afghanistan, SIGAR 21-41-LL, July 2021. p. 112.

- ³⁵⁰ SIGAR, The Risk of Doing the Wrong Thing Perfectly, SIGAR 21-41-LL, p. 117.
- 351 SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR-17-62-LL, pp. 52, 170.
- ³⁵² SIGAR, The Risk of Doing the Wrong Thing Perfectly, SIGAR 21-41-LL, p. 117.
- 353 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 29, 2010, p. 6.
- 354 SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR-17-62-LL, p. 53.
- ³⁵⁵ 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.
- 356 SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR-17-62-LL, p. 53.
- 357 SIGAR, Stabilization: Lessons from the U.S. Experience in Afghanistan, SIGAR 18-48-LL, May 24, 2018, p. 49, 63.
- 358 SIGAR, What We Need to Learn, SIGAR-21-46-LL, p. 43.
- 359 SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR-17-62-LL, p. 177.
- 360 SIGAR, What We Need to Learn, SIGAR-21-46-LL, p. 88.
- 361 SIGAR, What We Need to Learn, SIGAR-21-46-LL, p. 88.
- 362 SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR-17-62-LL, p. 84.
- 363 Pashtoon Atif, "The Impact of Culture on Policing in Afghanistan," in Our Latest Longest War: Losing Hearts and Minds in Afghanistan, ed. Aaron B. O'Connell (Chicago, IL; University of Chicago Press, 2017) p.139. This issue will also be discussed in a forthcoming SIGAR lessons learned report, Police in Conflict: Lessons from U.S. and International Police Assistance Efforts in Afghanistan, forthcoming June 2022, p. xii.
- ³⁶⁴ Atif, "The Impact of Culture on Policing in Afghanistan," pp. 133-135. SIGAR, Police in Conflict, forthcoming June 2022, p. xi.
- ³⁶⁵ SIGAR, Police in Conflict, forthcoming June 2022, p. xii. Andrew Wilder, *Cops or Robbers? The Struggle to Reform the Afghan National Police*, Afghan Research and Evaluation Unit online, July 2007, p. 7, http://www.areu.org.af/index.php?option=com_docman&task=doc_download&gid=523.
- ³⁶⁶ SIGAR, Police in Conflict, forthcoming June 2022, p. xi-xiv.
- ³⁶⁷ SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR-17-62-LL, p. 177.
- 368 SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR-17-62-LL, p. 177.
- ³⁶⁹ Antonio Giustozzi, "Hearts, Minds, and the Barrel of a Gun: The Taliban's Shadow Government," Prism, vol. 3, no.2 (2012), pp.71-72. SIGAR, Police in Conflict, forthcoming June 2022, p. xii.
- ³⁷⁰ SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR-17-62-LL, p. 131.
- ³⁷¹ SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR-17-62-LL, p. 131.
- ³⁷² SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR-17-62-LL, p. 131. SIGAR, *Quarterly Report to Congress*, April 30, 2017, p. 98.
- 373 Wilder, Cops or Robbers?, p. 7.
- ³⁷⁴ SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR-17-62-LL, p. 122. SIGAR, Afghan National Security Forces, SIGAR 14-33-AR, p. 20.
- ³⁷⁵ DOD, "Enhancing Security and Stability in Afghanistan," June 2020, p. 44.
- ³⁷⁶ SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR-17-62-LL, p. 66. DOD, "Enhancing Security and Stability in Afghanistan," June 2020, p. 32.
- ³⁷⁷ SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR-17-62-LL, p. 66.
- ³⁷⁸ SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR-17-62-LL, p. 132.
- ³⁷⁹ SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR-17-62-LL, p. 132.
- ³⁸⁰ SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR-17-62-LL, pp. 138–139. SIGAR, *Quarterly Report to the United States Congress*, October 30, 2019, p. 116.
- 381 DOD OIG, CSTC-A Oversight of Ammunition Provided to Afghanistan National Defense and Security Forces, DODIG-2017-122, September 22, 2017, p. i.
- ³⁸² SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR-17-62-LL, p. 156. SIGAR, *Quarterly Report to the United States Congress*, January, 30, 2017, p. 98.
- 383 SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR-17-62-LL, p. 159.
- ³⁸⁴ DOD, "Enhancing Security and Stability in Afghanistan," June 2020, pp. 36–37. DOD, "Enhancing Security and Stability in Afghanistan," June 2015, p. 39.
- ³⁸⁵ SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR-17-62-LL, p. 158. SIGAR, Afghan National Security Forces, SIGAR 14-33-AR, p. 19.

- 386 SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR-17-62-LL, p. 158.
- ³⁸⁷ SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR-17-62-LL, p. 111–112. SIGAR, *Quarterly Report to the United States Congress*, p. 96
- ³⁸⁸ SIGAR, Divided Responsibility, SIGAR-19-39-LL, p. 42.
- 389 SIGAR, Divided Responsibility, SIGAR-19-39-LL, p. 42.
- ³⁹⁰ SIGAR, Divided Responsibility, SIGAR-19-39-LL, p. 45. DOD, "Enhancing Security and Stability in Afghanistan," June 2015, p. 6.
- ³⁹¹ SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR-17-62-LL, p. 76. SIGAR, What We Need to Learn, SIGAR-21-46-LL, p. viii.
- ³⁹² SIGAR, Divided Responsibility, SIGAR-19-39-LL, p. 59.
- 393 SIGAR, Divided Responsibility, SIGAR-19-39-LL, p. 59.
- ³⁹⁴ DOD OIG, Audit of the Planning for and Implementation of the Afghan Personnel and Pay System, DODIG-2019-115, August 15, 2019, p. 5.
- 395 SIGAR interview with former Minister of Interior Masoud Andarabi, December 1, 2021.
- 396 SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR-17-62-LL, pp. 71-72, 76.
- ³⁹⁷ SIGAR, Divided Responsibility, SIGAR-19-39-LL, p. 7.
- ³⁹⁸ SIGAR, Divided Responsibility, SIGAR-19-39-LL, pp. 7-8.
- ³⁹⁹ SIGAR, Divided Responsibility, SIGAR-19-39-LL, p. 7.
- 400 SIGAR, Divided Responsibility, SIGAR-19-39-LL, p. 8.
- ⁴⁰¹ SIGAR interview with General John Nicholson, March 3, 2022.
- ⁴⁰² SIGAR, Reconstructing the Afghan National Defense and Security Forces, SIGAR-17-62-LL, p. 176. SIGAR, Divided Responsibility, SIGAR-19-39-LL, p. 73.
- ⁴⁰³ SIGAR interview with General David Petraeus, January 14, 2022, p. 6.
- ⁴⁰⁴ SIGAR, Quarterly Report to the United States Congress, October 30, 2021, p. 75.
- ⁴⁰⁵ SIGAR, Quarterly Report to the United States Congress, October 30, 2021, p. 75.
- ⁴⁰⁶ SIGAR, Quarterly Report to the United States Congress, October 30, 2021, p. 75.
- ⁴⁰⁷ SIGAR, Quarterly Report to the United States Congress, October 30, 2021, p. 76.
- ⁴⁰⁸ SIGAR, Quarterly Report to the United States Congress, October 30, 2021, p. 75.
- 409 U.S. Embassy Kabul, "Afghanistan: Donors Talk Security Assistance with Resolute Support," cable, April 5, 2021. White House, Office of the Press Secretary, "Remarks by President Biden on the Drawdown of U.S. Forces in Afghanistan," transcript, July 8, 2021, https://www.whitehouse.gov/briefing-room/speeches-remarks/2021/07/08/remarks-by-president-biden-on-the-drawdown-of-u-s-forces-in-afghanistan/.
- 410 Clark and Shapour, "The Khalid Payenda Interview..."
- ⁴¹¹ DOD OIG, Audit of the Planning for and Implementation..., DODIG-2019-115.
- ⁴¹² SIGAR, Quarterly Report to the United States Congress, October 30, 2021, p. 70.
- ⁴¹³ Congressional Research Service, U.S. Military Withdrawal and Taliban Takeover in Afghanistan, R46879, p. 67.
- ⁴¹⁴ 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.
- ⁴¹⁵ "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.
- ⁴¹⁶ SIGAR, *Quarterly Report to the United States Congress*, October 30, 2021, p. 70.
- 417 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.
- ⁴¹⁸ Government Accountability Office, *Lack of Systematic Tracking Raises Significant Accountability Concerns about Weapons Provided to Afghan National Security Forces*, GAO-09-267, January 2009, p. 14.
- ⁴¹⁹ SIGAR, Military Equipment Transferred to the Afghan Government: DOD Did Not Conduct Required Monitoring to Account for Sensitive Articles, SIGAR 21-11-AR, December 2020, p. 1.
- ⁴²⁰ SIGAR, Afghan National Security Forces: Actions Needed to Improve Weapons Accountability, SIGAR 14-84-AR, July 2014, p. 12.
- ⁴²¹ DOD OIG, 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.
- ⁴²² SIGAR, Military Equipment Transferred to the Afghan Government, SIGAR 21-11-AR, p. 16.

- 423 SIGAR, Afghan National Security Forces, SIGAR 14-84-AR.
- 424 SIGAR, Afghan National Security Forces, SIGAR 14-84-AR.
- ⁴²⁵ SIGAR, Afghan National Security Forces, SIGAR 14-84-AR.
- ⁴²⁶ DOD OIG, Audit of CSTC-A's Implementation of the Core Inventory Management System..., DODIG-2020-104, p. 10.
- ⁴²⁷ DOD OIG, Audit of CSTC-A's Implementation of the Core Inventory Management System..., DODIG-2020-104, p. 10.
- ⁴²⁸ DOD OIG, Audit of CSTC-A's Implementation of the Core Inventory Management System..., DODIG-2020-104, p. 7.
- ⁴²⁹ DOD OIG, Audit of CSTC-A's Implementation of the Core Inventory Management System..., DODIG-2020-104, p. 10.
- ⁴³⁰ SIGAR, Afghan National Security Forces, SIGAR 14-84-AR, p. 6.
- 431 U.S. Embassy Kabul "Afghanistan: Donors Talk Security Assistance with Resolute Support," cable, April 5, 2021.
- 432 DOD OIG, Audit of the Planning for and Implementation..., DODIG-2019-115.
- 433 Congressional Research Service, U.S. Military Withdrawal and Taliban Takeover in Afghanistan, R46879.
- 434 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.
- ⁴³⁵ White House, "Remarks by President Biden on the Drawdown...," July 8, 2021.
- ⁴³⁶ DSCMO-A response to SIGAR data call, October 05, 2021.
- ⁴³⁷ "Ghost soldiers" are ANDSF personnel who exist only on paper to draw a salary. Clark and Shapour, "The Khalid Payenda Interview..."
- ⁴³⁸ The total amount spent on APPS was \$64.8 million as of June 1, 2021. SIGAR, *Quarterly Report to the United States Congress*, April 30, 2021. DOD OIG, *Audit of the Planning for and Implementation...*, DODIG-2019-115.
- ⁴³⁹ AABIS is a standalone database funded by ASFF and used to store and manage biometric data for the ANDSF. DOD OIG, *Audit of the Planning for and Implementation...*, DODIG-2019-115. SIGAR, *Quarterly Report to the United States Congress*, July 30, 2020.
- ⁴⁴⁰ 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, January 30, 2022, p. 72.
- 441 "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.
- ⁴⁴² "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.
- 443 Khapalwak and Zucchino, "For Sale Now..."
- ⁴⁴⁴ 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/.
- ⁴⁴⁵ "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/.
- 446 DOD OIG, Operation Freedom's Sentinel, p. 5.
- 447 SIGAR, Quarterly Report to the United States Congress, October 30, 2021, p. 77. Nabih Bulos, "Tanks, attack helicopters, drones, bullets: What the arms left behind by U.S. mean for the Taliban," Los Angeles Times, September 3, 2021, https://www.latimes.com/world-nation/0000017b-ad11-d29d-adfb-ad1987ad0000-123.
- 448 David Zucchino and Yaqoob Akbary, "Afghan Aviators Hide as Taliban Urge Them to Return to Duty," New York Times, March 13, 2022, https://www.nytimes.com/2022/03/13/world/asia/afghan-air-force-taliban.html. "Taliban to create Afghanistan 'grand army'...." Al Jazeera.
- ⁴⁴⁹ SIGAR, Quarterly Report to the United States Congress, April 30, 2022, p. 71.
- ⁴⁵⁰ SIGAR, Quarterly Report to the United States Congress, April 30, 2022, p. 77.
- ⁴⁵¹ Matthew P. Funaiole and Joseph S. Bermudez Jr., "Afghan Military Aircraft Land in Uzbekistan, Move to Tajikistan," Center for Strategic and International Studies, September 2, 2021, https://www.csis.org/analysis/afghan-military-aircraft-land-uzbekistan-move-tajikistan-updated.
- ⁴⁵² SIGAR interview with former Afghan Air Force pilot, January 10, 2022.
- ⁴⁵³ SIGAR interview with former Afghan Air Force pilot, January 10, 2022.

- ⁴⁵⁴ Joseph Trevithick, "U.S. Clears The Way for Transferring Ex-Afghan Mi-17 Helicopters to Ukraine," *The Drive*, December 10, 2021, https://www.thedrive.com/the-war-zone/43950/u-s-clears-the-way-for-transferring-ex-afghan-mi-17-helicopters-to-ukraine-report.
- ⁴⁵⁵ SIGAR, Quarterly Report to the United States Congress, April 30, 2022, p. 71.
- ⁴⁵⁶ Congressional Research Service, U.S. Military Withdrawal and Taliban Takeover in Afghanistan, R46879.
- ⁴⁵⁷ BBC News Visual Journalism Team, "Afghanistan: How many refugees are there and where will they go?," BBC, August 31, 2021, https://www.bbc.com/news/world-asia-58283177.
- ⁴⁵⁸ "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 Force 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/.
- 459 Putz, "The Final Flights of the Afghan Air Force."
- ⁴⁶⁰ 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."
- ⁴⁶¹ Congressional Research Service, U.S. Military Withdrawal and Taliban Takeover in Afghanistan, R46879.
- ⁴⁶² 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.
- ⁴⁶³ 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.
- ⁴⁶⁴ Congressional Research Service, U.S. Military Withdrawal and Taliban Takeover in Afghanistan, R46879.
- ⁴⁶⁵ 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, January 30, 2022.
- ⁴⁶⁶ "Afghan Commandos Could Fight for British Army Like Gurkhas," CDeNews *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?"
- ⁴⁶⁷ 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.
- ⁴⁶⁸ 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/.
- ⁴⁶⁹ 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.
- 470 "Afghan forces flee attack, cross border: Pakistan Army," AlJazeera.com, July 27, 2021, https://www.aljazeera.com/news/2021/7/27/afghan-soldiers-flee-attack-cross-border-pakistan-army.
- ⁴⁷¹ Amnesty International, No Escape: War Crimes and Civilian Harm During the Fall of Afghanistan to the Taliban, December 15, 2021, https://www.amnesty.org/en/documents/asa11/5025/2021/en/. "Dozens of former Afghan forces killed or disappeared by Taliban, rights group says," BBC, November 30, 2021, https://www.bbc.com/news/world-asia-59474965.
- ⁴⁷² 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.

- 473 Laskar, "India allows 80 Afghan defence cadets to join..."
- ⁴⁷⁴ SIGAR, Ouarterly Report to the United States Congress, January 30, 2022.
- ⁴⁷⁵ Trofimov, "Left Behind After U.S. Withdrawal..." SIGAR, *Quarterly Report to the United States Congress*, January 30, 2022.
- ⁴⁷⁶ Ahmad Shuja Jamal, *The Fatemiyoun Army: Reintegration into Afghan Society*, Special Report no. 443, United States Institute of Peace, March 2019, https://www.usip.org/sites/default/files/2019-03/sr_443-the_fatemiyoun_army_reintegration_into_afghan_society-pdf_0.pdf.
- 477 "Zarif: Around 2,000 Afghans Still Fighting in Syria (ظریف: حدود دو هزار افغان هنوز هم در سوریه می جنگند)," Tolo News, December 20, 2020.
- 478 "Taliban Seeking to rehabilitate Afghanistan Air Force (بتلاش طالبان برای احیای قوای هوایی افغانستان,)" Deutsche Welle, January 29, 2022. Gul, "Taliban Demand Uzbekistan, Tajikistan Return Dozens…"
- ⁴⁷⁹ Government Accountability Office, *Burden Sharing: Benefits and Costs Associated with the U.S. Military Presence in Japan and South Korea*, GAO-21-270, March 2021.
- ⁴⁸⁰ 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.
- ⁴⁸¹ Robert K. Sawyer, *Military Advisors in Korea: KMAG in Peace and War* (Washington, DC: U.S. Army Center of Military History, 1988), p. 69.
- ⁴⁸² Sawyer, Military Advisors in Korea, p. 7.
- ⁴⁸³ Sawyer, Military Advisors in Korea, p. 75.
- ⁴⁸⁴ Sawyer, Military Advisors in Korea, pp. 45, 75, 152.
- ⁴⁸⁵ 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.
- ⁴⁸⁶ Biddle, MacDonald, and Baker, "Small Footprint, Small Payoff," p. 122.
- ⁴⁸⁷ Biddle, MacDonald, and Baker, "Small Footprint, Small Payoff," pp. 120-121.
- ⁴⁸⁸ Biddle, MacDonald, and Baker, "Small Footprint, Small Payoff," pp. 120-121.
- ⁴⁸⁹ 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 03, 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.
- ⁴⁹⁰ 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.
- ⁴⁹¹ 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.
- ⁴⁹² 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.
- ⁴⁹³ Andrew Gawthorpe, "Afghanistan and the Real Vietnam Analogy," *The Diplomat*, August 18, 2021, https://thediplomat.com/2021/08/afghanistan-and-the-real-vietnam-analogy/.
- ⁴⁹⁴ Gawthorpe, "Afghanistan and the Real Vietnam Analogy."
- ⁴⁹⁵ Unclassified U.S. Department of State memorandum, case no. F-2014-20439 doc no. C05765841, p. 2.
- ⁴⁹⁶ 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.
- ⁴⁹⁷ SIGAR interview with General 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-without-the-americans.html.

- ⁴⁹⁸ 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.
- ⁴⁹⁹ SIGAR interview with General David Barno, September 30, 2021.
- ⁵⁰⁰ SIGAR interview with Lt. Gen. Ken Tovo, October 8, 2021.
- ⁵⁰¹ General Kimberly Field, "Afghanistan Strategy," testimony before the Senate Armed Services Committee, February 11, 2020.
- ⁵⁰² SIGAR interview with former General Sami Sadat, October 13, 2021.
- ⁵⁰³ Stewart, ed., American Military History, Volume II, pp. 366, 367.
- ⁵⁰⁴ 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..."
- 505 Schroden, "Lessons from the Collapse of Afghanistan's Security Forces."
- ⁵⁰⁶ 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.
- For 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's Mission

The mission of the Special Inspector General for Afghanistan Reconstruction (SIGAR) is to enhance oversight of programs for the reconstruction of Afghanistan by conducting independent and objective audits, inspections, and investigations on the use of taxpayer dollars and related funds. SIGAR works to provide accurate and balanced information, evaluations, analysis, and recommendations to help the U.S. Congress, U.S. agencies, and other decision-makers to make informed oversight, policy, and funding decisions to:

- improve effectiveness of the overall reconstruction strategy and its component programs;
- improve management and accountability over funds administered by U.S. and Afghan agencies and their contractors;
- improve contracting and contract management processes;
- prevent fraud, waste, and abuse; and
- advance U.S. interests in reconstructing Afghanistan.

Obtaining Copies of SIGAR Reports and Testimonies

To obtain copies of SIGAR documents at no cost, go to SIGAR's Web site (www.sigar.mil). SIGAR posts all publicly released reports, testimonies, and correspondence on its Web site.

To Report Fraud, Waste, and Abuse in Afghanistan Reconstruction Programs

To help prevent fraud, waste, and abuse by reporting allegations of fraud, waste, abuse, mismanagement, and reprisal, contact SIGAR's hotline:

- Web: www.sigar.mil/fraud
- Email: sigar.pentagon.inv.mbx.hotline@mail.mil
- Phone International: +1-866-329-8893
- Phone DSN International: 312-664-0378
- U.S. fax: +1-703-601-4065

SIGAR's Mission

Public Affairs Officer

Phone: 703-545-5974

Email: sigar.pentagon.ccr.mbx.public-affairs@mail.mil

 Mail: SIGAR Public Affairs 2530 Crystal Drive Arlington, VA 22202