



Ausschussdrucksache 20(27)194

Stellungnahme

John Sopko
David Young

Öffentliche Anhörung

zum Thema

**„Das Ende des Afghanistan-Einsatzes – Perspektiven der Partner
im westlichen Bündnis“**

am 2. März 2023



THE FACTORS LEADING TO THE COLLAPSE OF THE AFGHAN GOVERNMENT AND ITS SECURITY FORCES

Remarks before the 1st Committee of Inquiry (Afghanistan)
in the 20th Electoral Term, German Bundestag

Statement by John F. Sopko,
U.S. Special Inspector General for
Afghanistan Reconstruction

and

David H. Young,
Team Lead, SIGAR Lessons Learned Program

March 2, 2023

Dear Mr. Chairman, Dear Members of the Committee,

Thank you for the invitation to speak before you today.

The Special Inspector General for Afghanistan Reconstruction (SIGAR) was created by the United States Congress in 2008 to provide independent and objective oversight of Afghanistan reconstruction projects and activities. Unlike regular offices of inspector general in the United States that are tied to the specific department or agency they oversee, special inspectors general like SIGAR are created to oversee a massive government effort, usually in response to a crisis where enormous sums of money are at stake. Special IGs are intended to be solely focused on the task they are given. They become the experts and often the keepers of institutional knowledge about their area of jurisdiction. They also have broad authority to look at the collective efforts of multiple government agencies to identify risks and promote economy, efficiency, and effectiveness. In other words, special IGs like SIGAR take a whole-of-government approach to oversee a whole-of-government effort.

Let us start off by saying that—as Americans—we have tremendous gratitude for the German government and German people for their unwavering partnership over more than 20 years of assistance to Afghanistan. We are also grateful for the support of many German officials over the years for SIGAR’s mission. Across many trips to Afghanistan, Germany’s ambassadors, military and diplomatic staff routinely offered us their time and insights on critical issues affecting our collective effort to do better.

Just as our countries tried to rebuild Afghanistan together, we feel it is equally important that we learn lessons together, which is why we are especially honored to be here today.

The collapse of the Afghan government and its security forces raises several questions: How did billions of dollars in funding and such a large international effort fail so completely? Why were Afghan institutions so weak despite such huge investments? Did we unintentionally exacerbate the very problems we hoped to solve? And lastly, was rebuilding Afghanistan into a stable democracy within our power to begin with?

SIGAR has been examining these questions for many years, long before the Taliban takeover in August 2021, and we are pleased to share our views based on our more than ten years of experience.

Since its creation, SIGAR has sought to protect the U.S. government’s massive investment in the reconstruction of Afghanistan’s institutions and infrastructure by combating waste, fraud, and abuse. Our investigations held criminals accountable for defrauding the U.S. government; our audits and special projects reports identified weaknesses in programs before it was too late to improve them; our quarterly reports provided near real-time analysis of reconstruction problems as they unfolded; and our lessons learned reports identified challenges that threatened the viability of the entire American enterprise of rebuilding Afghanistan, and helps the U.S. government avoid repeating the mistakes of the past.

Our Lessons Learned Program is the only dedicated lessons learned program among the U.S. government's 76 IG offices. It was created at the suggestion of a number of senior military and diplomatic officials to fill a void in analyzing complex national security operations in conflict and post-conflict environments. It has been especially successful in influencing U.S. policy across multiple administrations and congresses. Our reports are routinely cited by members of Congress as they question U.S. officials during hearings; our lessons learned staff regularly brief congressional committees, members, and their staffs; members often request customized memos drawing from more than a decade spent building institutional knowledge. Our recommendations are frequently adopted in key legislation, including multiple National Defense Authorization Acts and the Global Fragility Act.

Collaboration with the executive branch has been just as effective. Our recommended reforms and best practices are regularly adopted in U.S. interagency strategies and country-specific strategies. Our lessons learned analysts often brief U.S. embassy teams around the world, as well as senior officials at the National Security Council, State Department, Department of Defense, and U.S. Agency for International Development, advising on such matters as the Stabilization Assistance Review, the implementation of the Global Fragility Act, and a failure analysis of Afghan security forces convened by the Chairman of the Joint Chiefs of Staff.

Allied governments and international organizations have consulted us as well. Going back many years, our lessons learned team has frequently briefed the German Foreign Office, BMZ, GIZ, and the Stabilisation Platform. We have spoken at events hosted by the NATO Stability Policing Centre of Excellence, the EU's Political and Security Committee, the UK Foreign Commonwealth and Development Office, the OECD, and UNDP, among others.

SIGAR's work and its legacy will not end with the collapse of the Afghan government. The United States has undertaken three large-scale reconstruction efforts in conflict-affected environments in the past 50 years—Vietnam, Afghanistan, and Iraq—and we are confident the U.S. government will undertake more in the future. Indeed, it may happen sooner than any of us expected.

While the U.S. government and its allies are understandably preoccupied with the defense of Ukraine, we cannot help but think about the coming efforts to rebuild the country, its institutions, and its infrastructure. Our 20th anniversary report, *What We Need to Learn*, published two days after the Afghan government collapsed, identified seven key lessons relevant to the efforts of the United States and its allies. We believe it is especially important to remember these lessons before the reconstruction of Ukraine begins in earnest. After spending 20 years and \$146 billion trying and mostly failing to rebuild Afghanistan, it would be tragic to learn these lessons the hard way, again, in Ukraine. In brief, our 20th anniversary report concluded that:

1. The U.S. government continuously struggled to develop and implement a coherent strategy for what it hoped to achieve.
2. The U.S. government consistently underestimated the amount of time required to rebuild Afghanistan and created unrealistic timelines and expectations that prioritized spending quickly. These choices increased corruption and reduced the effectiveness of programs.
3. Many of the institutions and infrastructure projects the United States built were not sustainable.
4. Counterproductive civilian and military personnel policies and practices thwarted the effort.
5. Persistent insecurity severely undermined reconstruction efforts.
6. The U.S. government did not understand the Afghan context and failed to tailor its efforts accordingly.
7. U.S. government agencies rarely conducted sufficient monitoring and evaluation to understand the impact of their efforts.

While this committee of inquiry is tasked with analyzing the war's final 18 months, the decisions made during that time were often the natural consequence of two decades of poor planning, execution, and reflection, as our lessons above indicate.

There were, however, more immediate factors that pushed a failing effort over the precipice. SIGAR explored these factors in two recent reports requested by the U.S. Congress—one focused on Afghanistan's civilian government and the other on its security forces. Our remarks today draw heavily from these two reports.

- *Why the Afghan Government Collapsed (2022)*
- *Why the Afghan Security Forces Collapsed (2023)*

Factors Leading to the Collapse of the Afghan Government

The precipitous collapse of the Afghan government took less than 4 months, beginning in April 2021 and ending in August 2021 with the Taliban takeover of Kabul. SIGAR identified six immediate factors contributing to the Republic's dissolution.

First, the Afghan government failed to recognize that the United States was actually leaving, rendering it unprepared for the U.S. withdrawal. Second, the exclusion of the Afghan government from U.S.-Taliban talks weakened and undermined it, encouraging an emboldened Taliban to seek a military victory. Third, despite its weakened position, the Afghan government insisted during intra-Afghan negotiations that the Taliban be integrated into the Republic, hindering progress in the peace talks. Fourth, the Taliban were unwilling to compromise, which further obstructed the potential for a negotiated political settlement.

Fifth, President Ashraf Ghani governed through a highly selective, narrow circle of loyalists, destabilizing the government at a critical juncture. Finally, the Afghan government's high level of centralization, its struggle to attain legitimacy, and its endemic corruption were long-term contributors to its eventual collapse.

Background

The collapse of the Afghan government on August 15, 2021, marked the end of two decades of U.S. and international efforts to build governance institutions in that country. The endeavor began on December 5, 2001, in Bonn, Germany, when Afghan and international stakeholders agreed on a process to establish a new government in Afghanistan. It was a victors' conference that excluded the Taliban. The Bonn Agreement, as it came to be known, resulted in the appointment of Hamid Karzai as head of the country's interim administration and, eventually, in a constitution that established a highly centralized presidential system of government in a multiethnic country where there was a vast chasm between urban and rural populations, and no history of a centralized democratic system.

In 2004, Afghanistan held its first democratic presidential election, which Karzai won, notwithstanding allegations from his opponents that the election result was fraudulent. Statements of U.S. ambitions for Afghanistan—the establishment of a government that upheld the rule of law, protected human rights and civil liberties, supported democratic governance, and relied on the free market—were not matched by actual funding. Afghanistan received about \$67 in annual per capita assistance in the first 2 years of post-conflict U.S. aid (2002–2003). By comparison, Bosnia—another recent post-conflict setting—received \$249 in annual per capita assistance in a 2-year period following the hostilities there (1995–1997).

During Karzai's presidency, government corruption was a significant issue. In 2009, General Stanley McChrystal summarized the problem by saying that Afghans were “frustrated and weary,” and that “progress [was] hindered by the dual threat of a resilient insurgency and a crisis of confidence in the government and the international coalition.” Election fraud allegations undermined the legitimacy of the government as well. Karzai won a second term that same year, but the results were again disputed. Meanwhile, the Taliban had reconstituted and violence levels were rising. President Barack Obama authorized a surge of U.S. combat forces shortly after taking office in 2009, but deep-seated governance issues remained—especially corruption, which was exacerbated by a flood of money from U.S. and international donors.

The September 2014 election of Ashraf Ghani did not increase public confidence in the electoral process. Abdullah Abdullah, the runner-up, challenged the results and threw the government into crisis. A government collapse was averted only by last-minute negotiations led by then-Secretary of State John Kerry and personal intervention by President Barack

Obama. The result was the creation of a National Unity Government and a power-sharing arrangement in which Ghani served as President and Abdullah as chief executive.

Sixteen years into reconstruction, the Afghan government still struggled to accrue legitimacy. In 2018, the U.S. Department of Justice described the situation in Afghanistan as “consistent with a largely lawless, weak, and dysfunctional government.” Voter turnout had trended downward since Afghanistan’s first election in 2004, when an estimated 68 percent of eligible voters showed up to the polls. By the 2019 presidential election, eligible voter turnout was estimated at just under 10 percent. When Ghani was again declared the winner that year, Abdullah again disputed the results. A second power-sharing arrangement brokered by the United States again narrowly averted the prospect of a government collapse. The problems of structural state weaknesses and corruption remained.

In February 2020, the United States and the Taliban signed an agreement that provided for the withdrawal of all U.S. troops, contractors, and other personnel from Afghanistan within 14 months. In exchange, the Taliban were to prevent the use of Afghan soil “to threaten the security of the United States or its allies,” to enter into negotiations with the Afghan government to determine a ceasefire, and to agree on “the future political roadmap of Afghanistan.”

Peace talks between the Taliban and the Ghani government began in September 2020 amid unusually high levels of insurgent-initiated attacks. U.S. officials criticized the Taliban for not meeting the commitments they had made in the U.S.-Taliban agreement, particularly the group’s counterterrorism guarantees and violence reduction—the importance of which U.S. officials had repeatedly stressed. On April 14, 2021, after deliberations among his national security team, President Biden announced that the United States would withdraw all U.S. military and contractors by September 11, 2021, the 20th anniversary of the September 11th attacks. By July 2, 2021, the United States completed its withdrawal from Bagram Air Base. Two days later, the Taliban seized more than a dozen districts in northern Afghanistan. By August 1, they controlled more than half the country.

Meanwhile, intra-Afghan talks had failed to gain traction. On July 15, 2021, an Afghan government negotiator described the previous months’ talks as a limited number of “informal” meetings that failed to discuss serious issues such as ending the war or a peaceful settlement for a shared future. On July 30—approximately 2 weeks before its collapse—we reported that the Afghan government still had not shared a unified peace plan with the Taliban.

On August 6, 2021, the Taliban seized Zaranj, the capital of Nimroz Province, on the border with Iran—the first provincial capital to fall. Media reporting indicated that it was captured without a fight. Over the next 3 days, five more provincial capitals fell: Shibirghan, Kunduz City, Taluqan, Sar-e Pul, and Aibak. The final disintegration of the Afghan security forces began the night of August 12 to August 13, when the Taliban captured the major cities of Kandahar and Herat, as well as seven other provincial capitals. On August 15, Taliban forces

took control of Kabul and President Ghani fled to Uzbekistan, marking the dissolution of the Afghan government. The final stage of the collapse took just 10 days. U.S. involvement on the ground in Afghanistan officially ended on August 30, following the evacuation of U.S. and allied personnel and tens of thousands of Afghans by the U.S. military and international partners. The U.S. embassy suspended all operations in the country on August 31.

Factor 1: The Afghan Government Did Not Believe the United States Would Actually Leave, Rendering the Country Unprepared for the U.S. Withdrawal

A history of U.S. vacillation on the issue of withdrawal led Afghan government officials to believe that the United States was not serious about actually leaving. Despite many official pronouncements throughout the Bush, Obama, and Trump administrations about the U.S. desire to exit Afghanistan, contradictory messaging by U.S. officials failed to convey the seriousness of U.S. intentions. That led Afghan officials to believe that alternative scenarios were possible. Several analysts interviewed by SIGAR expressed a view that was best captured by Antonio Giustozzi, senior research fellow at the Royal United Services Institute, who said that middle-class Afghans and elites alike believed “America had sunk so much into Afghanistan, they would never leave.” Twenty years of U.S. support, coupled with Afghanistan’s economic dependence on external support for much of its modern history, made it all the harder for Afghan politicians and leaders to envision any alternative future.

Inconsistent U.S. policy statements amplified the confusion. In February 2020, the Trump administration signed an agreement with the Taliban, without the Afghan government’s participation. The “Doha Agreement,” as it became known, stipulated, “The United States is committed to withdraw from Afghanistan all military forces of the United States, its allies, and coalition partners, including all non-diplomatic civilian personnel, private security contractors, trainers, advisors, and supporting services personnel.” At the same time, the United States issued a joint declaration with the Afghan government that reaffirmed U.S. support for Afghan security forces and for continued military cooperation against international terrorist groups. Both the language of the U.S.-Taliban agreement and statements by senior U.S. officials left open the possibility that the United States would not leave Afghanistan until all the agreement’s conditions were met.

Then came President Biden’s announcement on April 14, 2021, that it was “time to end America’s longest war,” and that his administration would continue his predecessor’s withdrawal policy. Despite this seemingly straightforward statement of intention, it is unclear whether the Afghan government, and particularly President Ghani, fully grasped its meaning. Former Afghan National Security Advisor Hamdullah Mohib told SIGAR that the Afghan government was surprised by the announcement and contrasted it with his impression of prior U.S. messaging surrounding the U.S.-Taliban agreement:

We were caught off guard by President Biden’s decision to withdraw completely without conditions being met in the U.S.’s agreement with the Taliban. That April

announcement was a shock to us because prior to that, throughout our partnership with the [United States], U.S. officials had consistently—at every opportunity—assured the Afghan government that they were committed to a “independent and democratic Afghanistan at peace with itself and its neighbors,” and they refuted profusely any argument that their negotiations with the Taliban and their subsequent deal with the Taliban was essentially a guise to withdraw all of their troops.

The result was that the Afghan government was fundamentally unprepared to manage the fight against the Taliban as the United States military and its contractors withdrew. “The [Afghan] government seems to have been caught in a surreal bubble,” the Afghanistan Analysts Network reported on the day of the collapse. It added that “while the Taliban were advancing, senior government officials were still releasing statements about donor-driven ceremonies and meetings.”

Factor 2: The Exclusion of the Afghan Government from U.S.-Taliban Talks Weakened and Undermined It

Before the Afghan government’s collapse in August 2021, diplomatic efforts had failed to reach an intra-Afghan political settlement. Despite the surprising success of the Eid ceasefire in June 2018, talks between the Afghan government and the Taliban had stalled by the end of 2018, and the Taliban publicly demanded direct negotiations with the United States. In December 2018, Reuters reported that a member of the Taliban’s leadership council had rejected an Afghan government proposal for talks in Saudi Arabia in January 2019. The unnamed Taliban official said they would meet with U.S. officials, but not representatives of the Afghan government.

By engaging in talks with the Taliban, the United States hoped it could set the stage for an intra-Afghan peace process and possibly an Afghan political settlement. In fact, the opposite happened. As Hugo Llorens, former U.S. special chargé d’affaires for Afghanistan, summarized, “Just talking to the Taliban alone and excluding our allies proved the Taliban’s point: The Afghan government were our puppets, you didn’t need to talk to them. You only need to talk to the Americans.”

The Taliban emerged from the talks reinvigorated, while the Afghan government was weakened by its exclusion and the perception that the United States was withdrawing its support. According to Long War Journal, “Shortly after the Trump administration signed its accord with the Taliban on February 29, Taliban leader Haibatullah Akhundzada declared ‘victory’ on behalf ‘of the entire Muslim and Mujahid nation.’” The agreement likely led Taliban leaders to seek a resolution with the Afghan government on the battlefield rather than through peace talks. In March 2020, following the signing of the agreement, the Taliban began to steadily increase the pace of its attacks against the ANDSF—prompting U.S. officials to complain that the Taliban was not upholding its commitment to reduce violence. Nevertheless, the U.S.-Taliban agreement held.

The sense that the United States had sold out the Afghan government caused some Afghan leaders to also abandon their support for the ANDSF. Some even acted as mediators between Taliban and ANDSF commanders seeking an agreement to avoid more fighting. Former Afghan corps commander General Sami Sadat told SIGAR that the agreement's psychological impact was so great that the average Afghan soldier switched to survival mode and became susceptible to accepting other offers and deals. As Lisa Curtis, a senior director for South and Central Asia on the National Security Council from 2017 to 2021, told SIGAR, "The Doha agreement ... did not demand enough of the Taliban, undermined the confidence of the Afghan government," and "undermined the morale of the Afghan security forces."

Factor 3: Despite its Weakened Position, the Afghan Government Insisted that the Taliban be Integrated into the Republic, Making Progress on Peace Negotiations Difficult

When intra-Afghan talks started in September 2020, security conditions were poor, and the Afghan government's credibility was low. At the same time, political instability had increased after the September 2019 presidential election, which was marred by allegations of fraud. Despite its weak negotiating position and the high levels of Taliban violence that demonstrated the insurgency's strength, the Afghan government continued to imagine a political order in which the Taliban were to be integrated under the umbrella of the Republic. In May 2021, as the U.S. intelligence community assessed that Afghan government forces "remain tied down in defensive missions and have struggled to hold recaptured territory," President Ghani said that a "political settlement and the integration of the Taliban into society and government was the only way forward."

Hekmat Karzai, former deputy foreign minister, told SIGAR that "on both sides, there was this enormous amount of push to absorb each other." Former Afghan National Army Corps Commander Lt. Gen. Sami Sadat told SIGAR that from what he had heard, "the negotiations were meant not to replace the Afghan government, but actually include the Taliban within the current government." He added, "We were mentally preparing to accept some Taliban in [our] rank and file There were some good fighters amongst the Taliban, [and] I definitely wish[ed] to ... train them and use them in the Afghan army." Mohib stated that until the week leading up to the collapse, the government considered itself to be the dominant party.

Observers described President Ghani and his team as out of touch with reality and uninformed about the security situation around the country. "It was almost like they were running Kabulistan," Charlotte Bellis, a former Al-Jazeera correspondent, told SIGAR. According to some of the Afghan government negotiators that spoke to Bellis, President Ghani "hid in the clouds, clutching to power, poorly informed." Mohib blamed President Ghani's trusted advisors and security officials for "giving rosy assessments to the President," which were "hard to reject because [they] came with such confidence."

President Ghani's inflexibility frustrated the Afghan government's negotiating team. A senior member of the Afghan negotiating team, Fatima Gailani, told SIGAR that President Ghani

was waiting for another U.S. government to come and undo President Trump's withdrawal policy. Referring to months of stalled talks with the Taliban, she stated, "Three months we wasted because they [Ghani and his inner circle] were 100 percent sure that Mr. Biden will come and will say what Mr. Trump did was a disaster. 'Goodbye, no talks, no agreement—the Doha Agreement—let's start from the beginning.' And the big Republic family will start all over again." President Ghani refused to relinquish power even at the last hour. Some Afghan negotiators believed that if President Ghani had stayed in Kabul and had agreed to step down, some elements of the Republic would have endured. There was a possibility that with U.S. mediation, some form of a transition government in which both the Afghan government and the Taliban participated could have been formed and some elements of the constitution would have been preserved. However, President Ghani fled the country on August 15.

Factor 4: The Taliban Were Unwilling to Compromise

The U.S. promise to withdraw its military forces and the Taliban's subsequent successes on the battlefield made the Taliban unwilling to negotiate or compromise. They viewed the Afghan government as illegitimate, and joining it as a betrayal of the very reason they fought. As discussed in detail in our 2019 report on reintegration of ex-combatants, the Taliban viewed their insurgency as a "lawful jihadic struggle," and had repeatedly justified their fight against the U.S. forces and the Afghan government as a "legal, religious, and national obligation."

The U.S.-Taliban agreement and the subsequent April withdrawal announcement gave the Taliban its core demand: the complete withdrawal of U.S. and coalition troops, as well as contractors. From that point onward, the insurgency increasingly focused on defeating the Afghan government on the battlefield. U.S.-funded monitoring of the Taliban's public communications from April and May 2020 found the Taliban's tone to be resoundingly triumphant. They rejected a comprehensive ceasefire, which, they said, could happen only after an agreement over a political settlement. They also refused to participate in a high-level conference in Turkey, stating that they would "not participate in any conference that shall make decisions about Afghanistan" until "all foreign forces completely withdraw" from Afghanistan. By April 2021, a U.S. intelligence community assessment concluded that "the Taliban is confident it can achieve military victory." Over the next 2 months, the Taliban's offensive accelerated as the insurgency rapidly gained control of half of Afghanistan's 419 districts. On August 15, 2021, Kabul fell.

In a United States Institute of Peace report, former UN special advisor on peace and reconciliation Steve Brooking succinctly describes the Taliban's unchanging perspective on reconciliation since an earlier round of direct negotiations in the 2010–2013 period:

It is remarkable that over the next decade [2012–21], the Taliban never significantly deviated from these lines: their message in talks was that the problem lay with the United States. The standard Taliban propaganda lines were that the United States

had invaded and overthrown the legitimate Islamic Emirate government; the 2004 constitution was created under the shadow of B-52 bombers and so was unacceptable; and therefore the Taliban needed to resolve their problems only with the United States, not with what they viewed as the puppet government in Kabul.

Brooking's analysis mirrors what Mohammad Nateqi, one of the Afghan government's negotiators, told SIGAR. Nateqi recounted a conversation he had with Abbas Stanekzai, a senior member of the Taliban's negotiating team. "We don't accept that puppet government in Afghanistan," the Taliban negotiator told him. "You don't understand. We are the superpower of Afghanistan. We are the superpower in the world."

Factor 5: President Ghani Governed through a Highly Selective, Narrow Circle of Loyalists, Destabilizing the Government at a Critical Juncture

President Ghani was isolated from voices and opinions beyond his handpicked inner circle of confidants. Under President Ghani, only a handful of advisors wielded any real power, according to former officials. For example, Hekmat Karzai told SIGAR that "the entire government of Afghanistan was run by six people." The extent to which President Ghani's isolation and tendency toward micromanagement caused the collapse of his government is difficult to discern in a complex political environment. However, it appears to have destabilized the Republic by undermining support for the administration among slighted powerbrokers and constituencies and limiting the president's knowledge of critical information, hampering effective decision-making.

Even at the outset of his first term in 2014, President Ghani—a former World Bank official and a favorite of many in the international community—adopted an assertive and undiplomatic approach to dealing with perceived rivals. In the view of Laurel Miller, the former Acting Special Representative for Afghanistan and Pakistan (SRAP), the 2014 election was an inflection point in the deterioration of Afghanistan's political stability—an instability increased by President Ghani's recalcitrance about implementing the power-sharing agreement with Abdullah. President Ghani sought to sideline his political rivals within his National Unity Government as well as local and regional leaders, including northern power brokers, according to scholars Thomas Barfield and Jennifer Brick Murtazashvili. This may have been part of an overall centralization strategy, but President Ghani's sometimes abrasive personality tended to alienate even those whose cooperation he needed. As the president collected political enemies within and without the Afghan government, he also attempted to route an increasing number of decisions through a shrinking group of confidants.

The president's political and social isolation appears to have been a function of both his personality and his desire to centralize and micromanage. Consequently, President Ghani made decisions without a diversity of contrasting perspectives or contextual information, which undermined the effectiveness of the government institutions that he led. At the same

time, the gulf between the president's inner circle and reality outside the palace walls meant that Afghanistan's most senior powerbrokers were unable to effectively respond to security developments. According to Fawzia Koofi, a former Afghan lawmaker and member of the Republic's negotiating team, senior members of the Ghani administration appointed Afghan National Police commanders down to the district level, across 365 districts, even though they were unfamiliar with some of the areas in question. Likewise, President Ghani inserted himself into command decisions, personally appointing every commander with the rank of brigadier general and above, former Afghan Army Corps Commander Sami Sadat told SIGAR. According to former U.S. Ambassador to Afghanistan Ronald Neumann, the turnover in Afghan military leadership was particularly acute during the final year of the administration—the result being “that none of these commanders had time to even [prove] if they were good. Most of them had not had time to get ahold of their unit.”

The net effect was a leader who was largely ignorant of the reality confronting the country he led. Journalist Charlotte Bellis, who was in Kabul at the time of the collapse in August 2021 and who had contact with a range of Afghan officials, described a culture of obliviousness within the Ghani administration. Some officials were hosting parties in the weeks before the collapse, unaware of what was unfolding around them, Bellis told SIGAR. Meanwhile, President Ghani seemed to be conducting business as usual. Hekmat Karzai told SIGAR, “For God's sake, we had provinces falling, and [Ghani] would still bloody hold National Procurement Council meetings for 4 hours. He would hold urban planning meetings while we had districts falling. I mean, the guy had completely wrong priorities on so many different levels.” Vicki Aken, the International Rescue Committee's Afghanistan Country Director, told SIGAR that the atmosphere was “like Nero fiddling while Rome is burning.”

Factor 6: The Afghan Government's High Level of Centralization, Endemic Corruption, and Struggle to Attain Legitimacy Were Long-Term Contributors to its Eventual Collapse

The Bonn Conference, convened in late 2001, established a process for the construction of a new political order in Afghanistan that involved democratic elections and the adoption of a new constitution. Forged between various factions of the Afghan polity, the agreement that emerged from Bonn centralized power in the Afghan presidency. But investing so much power in the executive raised the stakes for political competition by limiting the channels through which diverse constituencies could be represented in government. As Colin Jackson, former deputy assistant secretary of Defense for Afghanistan, Pakistan, and Central Asia, wrote in 2017, “Whereas Western powers and Afghan modernizers assumed that political participation would release pressure and stabilize the system, such mobilization proved to be a catalyst for a broader and more violent competition for power.” The result exacerbated long-running tensions between an urban elite eager to modernize and conservative rural populations distrustful of central governance.

Extending the Afghan government's control into rural tribal areas required it to achieve a monopoly over the use of force to “provide enough basic security to allow the people to

stand with the government and against the Taliban,” in the words of Aaron MacLean, a senior fellow at the Foundation for Defense of Democracies who served as an infantry officer in Afghanistan. But the Republic could not exercise that degree of control on its own. Afghan security forces were generally successful in defending heavily populated urban areas, but only with significant assistance from the United States. As the DOD inspector general reported in 2018, even areas that were nominally under Afghan government control were not necessarily free from violence, raising questions about whether the government could secure the entire country.

Endemic corruption, including persistent electoral fraud, and predatory behavior by government officials fundamentally undermined the Afghan state. The state’s high degree of centralization meant that the executive went largely unchecked by the judicial or legislative branches. As Executive Director of Integrity Watch Afghanistan Ikram Afzali told SIGAR, instead of providing services to citizens, state institutions became “engines of facilitating corruption and ensuring elite interests.” The erosion of state legitimacy in the eyes of the Afghan public weakened the government’s ability to enlist popular support against the insurgency. Former SRAP Richard Holbrooke noted in 2009 that corruption was undermining the government and serving as a “huge recruiting opportunity for the Taliban.” Government officials not only exploited their positions to extract resources from the population and foreign presence, but repurposed state institutions to engage in organized crime. As successive Afghan governments proved unable or unwilling to hold state actors accountable for corruption, the state lost the support of the people, Afzali told SIGAR.

The electoral process was a poor antidote. The credibility of Afghanistan’s democratic elections had long been on a downward trend, culminating in a final election in which voter turnout was estimated at only 10 percent. Ali Jalali, former Afghanistan minister of interior, told SIGAR that the failure of the international community to hold the Afghan government accountable for electoral fraud gave the “wrong impression that legitimacy in Afghanistan is based on support from the international community.”

In contrast, the Taliban had a simple rallying message that the government could not claim: They were fighting the foreign occupiers, they were less corrupt than the government, and their legitimacy was grounded in religion. As we reported in our 2016 lessons-learned report *Corruption in Conflict*, the Taliban derived its legitimacy in part by opposing those corrupt strongmen with histories of human rights abuses who constituted much of the post-Bonn Conference political order. Early U.S. support for warlords helped to empower a class of strongmen at the local and national levels whose anti-Taliban sentiments by no means translated into support for democratic ideals, in general, or the U.S.-supported Afghan government, in particular. As we noted in our August 2021 report, *What We Need to Learn*, some of these strongmen had been deposed by the Taliban to widespread applause. Hamdullah Mohib told SIGAR that putting human rights violators in charge of governance at local and national levels turned people against the state and gave rise to the Taliban again. As former Combined Security Transition Command–Afghanistan commander Lt. Gen. Dan

Bolger put it, the Taliban were able to leverage the narrative that “Hamid Karzai and his clique in Kabul were damaged goods, forever stained by their reliance on the infidels.”

That reliance was substantial. Donor grants totaling at least \$8.6 billion per year, covering both security and civilian assistance, financed more than half of the Afghan government’s budget. When off-budget assistance was counted along with on-budget aid, foreign aid constituted nearly 80 percent of Afghanistan’s \$11 billion in total public expenditures. Murtazashvili has argued that the volume of foreign aid, combined with a central government that was unaccountable to its people and “ beholden only to international donors,” delegitimized the Republic in the eyes of the Afghan people and contributed to its collapse. “Money cannot win hearts and minds,” she wrote. In the words of scholar Antonio Giustozzi, the Republic was viewed as “a state that lacked legitimacy, not a state you would want to die for—unless you were [someone] who was directly benefitting from it.”

Factors Leading to the Collapse of the ANDSF

In many ways, the civilian government collapsed as a direct and immediate consequence of the collapse of the Afghan National Defense and Security Forces (ANDSF). As with the collapse of the civilian government, there were likewise critical factors driving the collapse of the ANDSF. Specifically, the decision by two U.S. presidents to withdraw U.S. military forces from Afghanistan fundamentally altered every subsequent decision by U.S. government agencies, the Ghani administration, and the Taliban. Actions taken by each ultimately accelerated the collapse of the ANDSF in August 2021.

SIGAR found that six short-term factors contributed to the ANDSF’s collapse in August 2021. The first factor was the U.S. decision to withdraw U.S. military and military contractors from Afghanistan, per the February 2020 signing of the U.S.-Taliban agreement under the Trump administration, and the chaotic character of the withdrawal following President Biden’s public address in April 2021. This decision fundamentally altered every subsequent decision by U.S. government agencies, the Ghani administration, and the Taliban. Many Afghans thought the U.S.-Taliban agreement was an act of bad faith and a signal that the U.S. was handing over Afghanistan to the enemy as it rushed to exit the country. Its immediate effect was to degrade 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 inability to achieve self-sustainment, the politicization of the ANDSF, including 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 set into motion a cascade of events that led to the ANDSF’s collapse.

Factor 1: The U.S.-Taliban Agreement and Subsequent Withdrawal of U.S. Troops and Contractors Degraded ANDSF Morale

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

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. Touted as a trust-building exercise ahead of intra-Afghan talks, the prisoner release regenerated the Taliban's combat power and further demoralized the ANDSF. According to press reports, most prisoners ignored their signed pledges not to rejoin the fight against government forces and returned to the battlefield as fighters, commanders, and leaders of the Taliban's shadow government.

The U.S.-Taliban agreement also introduced tremendous uncertainty into the U.S.-Afghan relationship. Many of its provisions were contained in secret written and verbal agreements between U.S. and Taliban envoys, which the Trump administration classified. Afghan officials, largely removed from the negotiations, struggled to understand what the United States had agreed to with the Taliban. In addition to the secret provisions in the classified portions of the agreement, the Taliban had also made verbal agreements, which U.S. officials documented, including a commitment not to attack major Afghan cities or diplomatic facilities. However, according to Afghan government officials, the U.S. military never clearly communicated the specifics of its policy changes to the Ghani administration or to ANDSF leadership. The Taliban's operations and tactics suggested that they had a better understanding of the new U.S. levels of support the United States was willing to provide to the ANDSF than did the ANDSF itself.

Confusion about the agreement among the ANDSF fostered mistrust against the U.S. and Afghan governments. The Taliban exploited the secrecy surrounding the Doha agreement and the diminished U.S. support to the ANDSF by spreading disinformation about a purported secret arrangement with the United States. Security analyst Jon Schrodin told SIGAR that the misinformation appeared more damaging than what was actually in the agreement. For ANDSF forces already physically isolated, facing supply shortages, and weathering aggressive Taliban propaganda efforts, paranoia around the U.S.-Taliban agreement fed distrust and conspiracy theories.

The character of the withdrawal left many Afghans with the impression that the United States was simply handing Afghanistan over to a Taliban government-in-waiting. A senior Afghan official told SIGAR that he faulted the United States for not negotiating with the Afghan government directly and keeping it, perhaps intentionally, in the dark. Accounts of the U.S. departure from Bagram Airfield in July 2021 was a particular sore point with Afghan military officials, who told media outlets that U.S. forces departed the base late at night, shutting off the electricity, without notifying the new Afghan base commander. U.S. officials disputed some details of that account, but stories of the late-night departure had a demoralizing effect on Afghan soldiers.

Several former Afghan and senior U.S. officials told SIGAR that the Biden administration's withdrawal process was abrupt and uncoordinated—in particular, the withdrawal of contractor support for the ANDSF. Lisa Curtis, the National Security Council's senior Director for south and central Asia during the Trump administration, likened the U.S. withdrawal to “yanking the rug out from under the Afghans.” According to Retired Lt. Gen. David Barno, even the U.S. military underestimated the significance of pulling contractor support in Afghanistan. Yet, Barno added, contractors could not sustain themselves in a high-threat environment like Afghanistan without military on the ground. A plan to keep contractors in place, or a more gradual drawdown, was a critical missing piece.

Altogether, the U.S.-Taliban agreement and its aftermath signaled to many ANDSF that there was little reason to fight to the end because the writing was on the wall. A sense of abandonment—by both the U.S. military and the Afghan government—led to a cascade of negotiated surrenders by local ANDSF commanders and government officials. Retired Lt. Gen. Barno recalled how, after 2001, “Everyone flipped their cards overnight. All the players changed sides—and that's exactly what happened this time. They looked at the likelihood of success and flipped...That is a distinctive cultural trait and we paid too little attention to it.”

Morale was a critical factor in the collapse of the ANDSF. Although the withdrawal of U.S. troops and contractors cemented the crisis of morale, other chronic problems eroded the ANDSF's determination to fight to the end. These included low salaries, poor logistics that led to food, water, and ammunition shortages, corrupt commanders who colluded with contractors to skim off food and fuel contracts, and a lack of ANDSF trust in the central government. As a former interior minister told SIGAR, “Nobody wanted to die for Ghani, [to] die for people who were here to rob the country.” For some ANDSF personnel, military service had always represented just a paycheck, not a cause worth losing one's life over. Others were willing to fight bravely to protect their homes and villages, but little more than that.

The Taliban, on the other hand, was a volunteer army that fought for religious beliefs, not for pay. In the Taliban's narrative, it was resisting foreign occupation and fighting a holy *jihad* on behalf of an ideology deeply rooted in Afghan history; its members were liberators fighting a corrupt, abusive government propped up by a foreign military. This narrative proved powerful, despite the Taliban's own foreign dependencies. Afghan scholars believe that the

Taliban was also more ethnically cohesive, composed of mostly Pashtun men of similar religious education and experience. Taliban fighters, who were recruited largely through personal contacts, usually fought alongside their brothers and cousins. These factors made for a resilient force in which Taliban members felt they were fighting for their religion, country, and family.

U.S. officials did not adequately assess the time necessary to develop unit cohesion, considering the wide range of ethnicities represented in Afghan units within the ANDSF. Nor did the U.S. military's assessment tools measure the corresponding impact of factors of morale or will to fight. In part, this was because intangible factors such as morale and leadership are difficult to measure. But by failing to account for the ANDSF's morale, the U.S. military and intelligence community overestimated the ANDSF's inherent strength.

Factor 2: 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 signing the U.S.-Taliban agreement in February 2020, 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) the authority to increase airstrikes against the Taliban. 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.

But after the signing of the U.S.-Taliban agreement, the U.S. military changed its level of military support to the ANDSF dramatically. Sadat, the former commander of Afghanistan's Joint Special Operations Command, told SIGAR that "overnight...98 percent of U.S. airstrikes had ceased." In fact, the number of airstrikes fell by 78 percent—only 1,631 in 2020, compared to 7,243 the year before. Almost half of those 1,631 air strikes occurred in the two months before the signing of the Doha agreement. The loss of U.S. close air support allowed the Taliban to mass its forces in the open and to infiltrate and surround major cities across Afghanistan.

Seeking to facilitate intra-Afghan talks, U.S. officials also pressured the Afghan government into tempering its own offensive operations. 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. The "active defense" posture, which forced the ANDSF to stop most offensive operations, helped the Taliban maintain the initiative and freedom of movement. A former senior Afghan official told SIGAR that the "active defense" posture was a recipe for confusion for the ANDSF, which in turn accelerated the loss of checkpoints.

The U.S. decision to withdraw on-site contract maintenance from Afghanistan in May 2021 (as stipulated in the U.S.-Taliban agreement) reduced the availability of operational aircraft

and removed maintenance instruction at key regional airfields. Because the ANDSF did not have the logistical capability of moving stockpiles of U.S.-provided weapons and supplies by ground quickly enough to meet operational demands, it had to rely on a thinly stretched Afghan Air Force (AAF) to do so. As a result, ANDSF units complained that they lacked enough ammunition, food, water, and other military equipment to sustain military engagements against the Taliban. In the words of Retired Lt. Gen. Barno, “We built that army to run on contractor support. Without it, it can’t function. Game over...When the contractors pulled out, it was like we pulled all the sticks out of the Jenga pile and expected it to stay up.”

Factor 3: The ANDSF Never Achieved Self-Sustainment Milestones and Remained Reliant on U.S. Military Support

The ANDSF remained reliant on the U.S. military in part because the United States designed the ANDSF as a mirror image of U.S. forces, which required a high degree of professional military sophistication and leadership. 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. This created long-term ANDSF dependencies. For example, the United States created a noncommissioned officer corps, which had no foundation in Afghanistan military history. In fact, DOD concluded that the ANDSF was unlikely to gain self-sufficiency by 2024, even if levels of violence reduced significantly. The ANDSF’s reliance on U.S. military assistance was a feature, not a glitch, of the U.S.-Afghan military relationship.

By early 2021, U.S. troop 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. At the national level, at least three types of dependencies affected the ANDSF: resource management, maintenance, and military leadership.

“Resource management” broadly describes the ability of the Afghan government and military personnel to know what food, ammunition, medical supplies, and spare parts they had, where they were, and how to move these materials to wherever needed. Several former Afghan senior officials, including former interior minister Masoud Andarabi and former chief of army staff General Hibatullah Alizai, told SIGAR that they did not know what supplies the ANDSF had available in supply depots, which meant that they did not know what they could distribute to field units. These individuals said that Afghans had minimal access to the U.S.-designed inventory management system (CoreIMS)—and once U.S. contractors were withdrawn in the summer of 2021, Afghan personnel had almost no way to access the inventory data.

The second cross-cutting dependency involved managing contracts, including contracted maintenance of vehicles and aircraft. Although it was intended to create an efficient system, Afghanistan's national procurement authority turned into a bureaucratic system that delayed resupply, increased costs, and undercut efficiency, former Ministry of Defense (MOD) and ANDSF officials told SIGAR. Former General Sadat called the government's centralization of the procurement system "devastating," asserting that whether a commander received the supplies he needed often depended on personal connections to the palace.

The most critical elements of the ANDSF, including the AAF, the Special Mission Wing (SMW), and Afghan commandos, depended on the leadership, planning, and coordination provided through their close working relationship with high-level U.S. advisors, including the U.S. commander of Resolute Support. 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.

Because of this close collaboration, DOD knew of the ANDSF's shortcomings when the U.S. made the decision to withdraw military forces. In February 2021, General Kenneth McKenzie, then the commander of U.S. Central Command, warned Pakistani officials that an early U.S. pullout could result in the Afghan government's collapse. Yet one senior Afghan government official close to President Ghani claimed that the president 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. 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.

A critical component of the ANDSF was the AAF, which was the greatest advantage the force had over the Taliban. However, at the time of the U.S.-Taliban agreement, the AAF was not projected to be self-sufficient until at least 2030. The United States had 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.

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

DOD also continued adjusting the AAF's force structure until late in the Afghan war, creating additional managerial challenges for the Afghan government. For example, Afghans were familiar with the Soviet-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 transitioning the AAF away from Mi-17s to the more complex U.S.-made UH-60 Black Hawk helicopter. TAAC-Air told SIGAR that the switch was due to geopolitical tensions, including U.S. protests against Russia's annexation of Crimea, as well as the unavailability of Russian-made spare parts. According to TAAC-Air, the shift from Mi-17s to UH-60s moved the date for AAF self-sufficiency back to at least 2030, 10 years after the U.S. committed to removing all U.S. military and contractor support from Afghanistan. Further, DOD also planned to replace the SMW's remaining Mi-17s with CH-47 Chinook helicopters by 2023.

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 for the foreseeable future. In March 2021, Resolute Support commander General Austin Miller warned that the U.S. withdrawal could leave the ANDSF without vital air support and maintenance. That is exactly what happened: Former Afghan generals told SIGAR that the majority of the AAF's UH-60s were grounded shortly after U.S. contractors withdrew.

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

At the same time, the Taliban pressure on the ANDSF's ground supply lines was forcing the ANDSF to move even more materiel and personnel by air, and the ANDSF was struggling to maintain its ground vehicles. In October 2020, DOD noted that confidence in the maintenance assessment was limited, implying that the share of maintenance actually done by Afghans could be even lower than the roughly 4 to 30 percent that the Afghans reported. DOD also noted that enough maintenance supplies were on hand, but that the ANDSF was struggling to distribute the supplies. After June 2021, when all U.S. contractors were withdrawn, contractors were able to communicate with their Afghan counterparts only via remote telecommunications. Without air mobility, ANDSF bases remained isolated and vulnerable to being cut off and overrun. Those that remained increasingly depended on protection from the most highly trained units within the ANDSF, the Afghan Special Security Forces (ASSF) commandos.

Afghan Special Security Forces, primarily the ANA Special Operations Command's (ANASOC) commandos, were more capable than conventional ANA or Afghan National Police (ANP) units, and had worked more closely with U.S. advisors than either the ANA or ANP. But even

their capability was closely tied to their relationship with U.S. advisors. For example, in addition to U.S. materiel support in the form of maintenance, supply, logistics, and ammunition, ANASOC had become dependent on (1) the direction and leadership of U.S. advisors in the joint planning process; (2) U.S. advisors to help maintain the operational readiness cycles needed for commando effectiveness; and (3) U.S.-provided intelligence, surveillance, reconnaissance capabilities, and air-ground coordination.

Before the Doha agreement, the commandos had a close TAA relationship with senior U.S. military officers. After the Doha agreement, U.S. airpower and operations alongside the ASSF nearly ended. At first, ANASOC commandos rose to the challenge and by July 2020, were conducting almost all their missions independently. However, these missions still relied on the material support of the United States for supply and some logistics. At the same time, the commandos were already showing stress: During this period, the total number of missions was roughly half the number the ASSF had been able to carry out a year earlier, with U.S. support. As U.S. engagement in the joint planning process declined, it became more difficult for U.S. advisors to shield the commandos from misuse, which directly affected their operational readiness.

The commandos were able to maneuver, amass power, and strike the Taliban with surprise and precision at a time and place of their choosing, but only if they had an appropriate period to rest and refit between missions. DOD had stated that ANASOC capabilities were dependent on the preservation of the operational readiness cycle, which specifically provided time for required maintenance, refit, and rest. Yet as U.S. troops and contractors left and AAF and SMW capabilities dwindled, and ANDSF checkpoints became more isolated, the ANASOC commandos were increasingly called upon to conduct missions to keep ANDSF checkpoints from being overrun. That meant that they were often left on the battlefield for extended periods. This was problematic because the commandos were equipped for missions no greater than 72 hours. Once their supplies ran out, they became subject to the same supply and logistics problems that affected the ANDSF as a whole.

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. Corps commanders had the ability to keep commandos on site past 72 hours, and often used them as little more than skilled infantry when this occurred, assigning them to reinforce or man checkpoints. DOD reported that this “increased [operational tempo], coupled with instances of misuse, directly affected the [operational readiness cycle] and integrity of ANASOC units.”

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

reinforce other ANDSF components meant that the commandos' unique capabilities went unused.

Corruption Was a Cross-Cutting Issue That Enabled Mismanagement of Supplies, Undercut Morale, and Increased the ANDSF's Dependency on the U.S. Military

Former Afghan officials blamed corruption, especially within the senior military ranks, as a factor in the collapse. In June 2020, DOD determined that pervasive corruption remained a “key vulnerability” in ANDSF combat power and combat readiness. Corruption not only contributed to low morale and high attrition rates but sabotaged any efforts to establish a sense of professionalism or discipline in the force. Corrupt ANDSF officials—at all institutional levels—degraded security, force readiness, and overall capabilities.

In the final 18 months before the government's collapse, corruption robbed ANDSF personnel of critical supplies on the frontlines, eroded morale and unit cohesion, and created false impressions of force numbers. According to Khalid Payenda, former minister of finance in the Ghani government, the instability of the final months incentivized more people to line their own pockets. One of the most persistent forms of corruption in the ANDSF has been the fabrication of nonexistent personnel—“ghost soldiers”—on army and police payrolls so that others could pocket their salaries. Payenda claimed in an interview with the Afghanistan Analysts Network that at least 80 percent of the 300,000 ANDSF troops that were on the books were ghosts—names of soldiers and police who had deserted, had been killed, or who had never existed at all. Payenda accused lower-level commanders of colluding with officials “all the way to the top” to inflate the number of soldiers and police on the payroll to receive the full allocated funding for salaries and meals. He said these commanders would also collude with contractors, such as those expected to provide foodstuffs, to divide profits from payments for nonexistent personnel. A former deputy national security advisor told SIGAR that it was standard practice over the final three years for corps commanders to run ghost operations: They would submit fake reports on the numbers of army vehicles destroyed, amounts of fuel and ammunition used, and numbers of enemies killed—and sell that equipment instead. The removal of U.S. advisors from Afghan units enabled this corruption.

The exact force strength of the ANDSF in the final months of the Afghan government, and the role that ghost soldiers and police played in the collapse, is unclear. It is likely, however, that some of the ANDSF believed to be fighting on the frontlines in the final weeks were ghosts. Payenda claimed that it was not until the final weeks before the fall of the Afghan government that senior officials came to appreciate the extent of the problem and to realize that the Afghan army needed six months to recuperate and reconstitute itself.

Corruption had been rampant throughout the Afghan government over the past 20 years. Within the ANDSF, reports of corruption varied from widespread nepotism, extortion, and participation in the drug trade, to the theft of U.S. and NATO-supplied fuel and equipment,

some of which was sold to insurgents. Politicians or military leaders diverted military budgets to personal use; overpriced or uncompleted contracts drained resources; soldiers in the field received poor quality equipment or none at all; and an estimated \$300 million a year went to paying salaries of ANP personnel whose existence could not be verified. One effect of all this within the ANDSF was a high attrition rate. In 2017, SIGAR reported that on average the ANA lost one-third of its members to attrition every year, and the ANP lost one-fifth. Corruption was also a propaganda gift and recruitment tool for the Taliban, whose annual Eid al-Fitr holiday statements highlighted the issue.

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

U.S. efforts to mitigate corruption were stymied by a culture of impunity and lack of political will. Lower-level personnel found guilty of corruption or theft often paid a heavier price than more senior officers, who had the resources or political power to evade prosecution. Although some measures to counteract corruption within the ANDSF were implemented in earlier years, and more significant steps were taken starting in 2009, the fundamental problem was that combating corruption required the cooperation and political will of Afghan elites whose power relied on the very structures that anticorruption efforts sought to dismantle. In a sense, corruption was the glue that held the Afghan government together.

As a rule, mechanisms put in place to prevent the misuse of resources were secondary to the demands of warfighting and increasing security. One former senior National Security Council official told SIGAR that fuel that cost \$100 a gallon was regarded as “the cost of doing business.” When DOD did respond to the problem of rampant fuel theft, its answer was to take control of the process—shifting away from on-budget assistance to goods and services procured through DOD-administered contracts. But the result was that the Afghan government never took ownership of key security sector governance systems such as the Afghan Personnel and Pay System, and organizations like CSTC-A assumed primary responsibility for the development, testing, and training of such systems. A senior ANDSF official told SIGAR that if they wanted to access information about their own forces, they had to get the data from U.S. advisors and contractors. The lack of Afghan ownership of force development, operational planning, and security sector governance not only prevented the Afghans from effectively overseeing and managing the ANDSF, but also increased ANDSF

reliance on the U.S. military during combat operations. As retired General John Nicholson put it, “Maybe the coaches became the players.”

Factor 4: Politicization of the ANDSF and Centralization of Security Planning, including President Ghani’s Frequent Rotation of Security Leaders, Undermined Battlefield Performance

Other factors in the collapse can be attributed to decision-making in Kabul. After taking office in 2014, President Ghani steadily consolidated power into the presidency and into the hands of his closest associates, who came to control decisions about personnel and budgeting at the provincial and even district levels. By 2021, the Afghan government was commonly referred to as the “three-man republic,” consisting of President Ghani, his national security advisor, Hamdullah Mohib, and the head of the administrative office of the president, Fazal Mahmood Fazli. None of the three had any security related experience: President Ghani was a cultural anthropologist and former World Bank economist, Fazli was a physician and diplomat, and Mohib had completed his PhD dissertation in virtual reality entertainment and communications before joining the Afghan government. Yet, according to a former Afghan deputy foreign minister, military affairs were strictly led by Mohib, while the civilian side of government was completely run by Fazli.

Former high-ranking Afghan officials and influential political figures criticized President Ghani’s inner circle not only for lacking a security sector background, but for lacking an understanding of Afghanistan in general. President Ghani, Mohib, Fazli, as well as other key advisors, were dual citizens who had spent much of their lives away from Afghanistan. Once they returned to run the government, their lack of familiarity with Afghanistan’s social fabric alienated large parts of the country, who saw them as a group of elites—foreigners, even—disconnected from Afghan society.

The “three-man republic” controlled military planning at the expense of Afghanistan’s security ministers and ANDSF commanders. Former Afghan officials that spoke with SIGAR strongly criticized the credentials and actions of Hamdullah Mohib, President Ghani’s national security advisor from August 2018. According to media reports, Mohib took direct control of military operations, establishing a command center in the Afghan National Security Council, identifying military targets, appointing local commanders, and ordering troop deployments. Mohib also personally called unit commanders and issued orders that bypassed the normal chain of command. Former ANDSF officials told SIGAR that the central government ignored the realities on the ground, instead delivering governors, corps commanders, and police chiefs ill-advised solutions devised in Kabul. “We were forced to lie to the [ministry of interior] because of their policy. The strategy they were giving us was impossible, so we had to lie to them,” the last police chief of Wardak Province told SIGAR.

In 2015, President Ghani issued a decree to centralize major contract procurements for a few years within the newly created National Procurement Authority (NPA), purportedly to curb

corruption and increase efficiency. In practice, centralizing procurement often delayed resupply, increased costs, and enabled the president to sidestep the ministries. Moreover, former Afghan officials described the NPA as a vehicle for “centralized corruption” that put pressure on ministers not well connected to the palace. These procurement challenges led some ANDSF personnel to assume that centralizing contracts was a deliberate attempt at corruption. A former AAF pilot told SIGAR that the ANDSF could not locally source food like the Taliban did because it used a system designed to line bureaucrats’ pockets, not to benefit soldiers.

President Ghani’s dependence on a small, hand-picked circle meant that he received news through a highly selective filter. Several former high-ranking Afghan officials told SIGAR they believed the president surrounded himself with a small clique of unqualified individuals and shut down what he deemed unfavorable information. Other former officials said the fundamental problem was President Ghani’s “shoot the messenger” reaction to bad news. According to former finance minister Khalid Payenda, most ministers did not have a direct line of communication to the President; their reports had to be processed through the Administrative Office of the President, permitting those officials to add or omit content. Notably, former officials told SIGAR that the defense minister’s briefings were not reaching the President. In the final days, President Ghani reportedly doubted everything he received.

By the summer of 2021, amid rapidly deteriorating security, President Ghani had reshuffled or replaced most of his security officials, further politicizing the ANDSF. Security appointments were increasingly filled by Pashtuns, especially from President Ghani’s own Ghilzai tribe from eastern Afghanistan, bolstering the president’s growing reputation as a Pashtun nationalist. The late-term restructuring of Afghanistan’s security institutions (between March and June 2021 especially) undercut ANDSF cohesion, morale, and ultimately, its ability to counter the Taliban.

For example, in March 2021, President Ghani removed Minister of Interior Masoud Andarabi, a Tajik, and replaced him with Hayatullah Hayat, a Pashtun from Nangarhar Province with no security sector experience. His lack of policing experience and his short-lived tenure of less than four months gave the impression that he had been appointed merely to clean house in favor of Pashtuns. By 2021, President Ghani had replaced almost all Afghan National Army corps commanders, the chief of the army, and the ministers of defense and interior. As late as June 19, 2021, when the Taliban controlled 134 of Afghanistan’s 407 districts and were contesting another 178, President Ghani was replacing his ministers of defense and interior.

Although stacking government posts with co-ethnics was neither new nor exclusive to President Ghani, his administration’s reshuffling destabilized the fragile balance of power in the security forces by significantly shifting power in favor Pashtuns. Doing so in the middle of an active fighting season was singularly damaging. The removal of senior and mid-ranking generals linked to the predominantly Tajik Jamiat-e Islami party—who had been a key foundation of the security sector—meant they had less incentive to defend the Republic.

One of the most sweeping and widely cited examples of this restructuring is National Security Advisor Mohib's mid-2020 replacement of some 100 of the country's 364 district police commanders—a decision three former high-ranking Afghan officials told SIGAR they believed contributed to the collapse. Most of the replacements were noncommissioned officers from the special forces and intelligence forces who not only lacked policing skills but had little or no knowledge of their assigned district and its physical or human terrain. More importantly, the dismissed police chiefs (even those engaged in corruption and criminality) had connections to the local communities that could not be easily replaced. The newly appointed commanders lacked these connections and the political legitimacy that goes with it. When the U.S. withdrawal was announced, they were unable to mobilize the local populations—including the public uprising militias—to defend their districts.

President Ghani's frequent leadership changes undercut the chain of command and coordination between security institutions. It also weakened morale and trust, especially between Kabul and security forces in the field. For example, Generals Hibatullah Alizai and Sami Sadat told SIGAR that members of the young, U.S.-trained generation were marginalized by Kabul; in their opinion, this was because President Ghani feared a military coup. It is possible that the U.S. military's close mentorship of Afghan forces—in particular, the special forces—created a class of military officers that President Ghani grew to view as more loyal to the United States than to his own government. Other Afghan officials told SIGAR that in the months following the U.S.-Taliban agreement, the president became more “anti-American” and increasingly suspicious of those closely connected to the United States.

On the other hand, the older generation of communist and mujahedeen officers felt *they* were sidelined, while the younger, inexperienced generation led the country to collapse. Former Vice President Ahmad Zia Massoud claimed that President Ghani was retiring older generals and officers in favor of the younger, inexperienced, and largely-Pashtun generation because he feared a military coup.

Whatever the reason behind individual leadership changes, many ANDSF personnel and U.S. military officials believed that Kabul's frequent leadership changes were fundamental to the ANDSF's collapse. The repeated hiring and firing of leaders not only placed the wrong people in critical positions, but it also gave those in power a reason to prioritize self-interest over national interests. Following the collapse, Secretary of Defense Lloyd Austin told the House Armed Services Committee that “we did not grasp the damaging effect of frequent and unexplained rotations by President Ghani of his commanders...which degraded the confidence of the troops and their leadership.”

Factor 5: The Afghan Government's Failure to Develop a National Security Plan Hindered the ANDSFs Ability to Counter the Taliban on Their Own

The absence of competent leaders at the national level to manage and coordinate national security affairs, compounded by President Ghani's refusal to delegate authority over military

matters to the military, contributed to the absence of a timely and workable strategy for nationwide security following the withdrawal of U.S. forces.

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

The Taliban's agreement to participate in talks with the Afghan government as a condition of the U.S.-Taliban deal likely reinforced President Ghani's perception that the United States was not going to leave Afghanistan, at least not before an intra-Afghan peace deal was finalized. One senior U.S. official told SIGAR 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." Several former Afghan officials told SIGAR that Afghan elites ignored signals from three consecutive U.S. administrations because they believed Afghanistan was too strategically important for the United States, which had invested too much in Afghanistan to leave. 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 failure to properly prepare for a post-withdrawal outcome.

For years, DOD officials believed that a national security plan for Afghanistan should include redeploying the ANDSF from thousands of difficult-to-defend, high-casualty checkpoints to more defensible positions that protected key terrain, such as provincial capitals. Redeployment would also have had the benefit of relaxing pressure on the underdeveloped Afghan supply and logistics systems. The Afghan government made some moves as early as 2015 to redeploy ANA and ANP units, and in September 2018, the defense minister ordered the reduction and consolidation of unnecessary bases and checkpoints at provincial levels. Nevertheless, there was no national checkpoint consolidation strategy.

Afghan leaders who opposed consolidating checkpoints felt the strategy simply handed territory to the Taliban or risked creating the perception that the government was abandoning territory, especially in minority Uzbek and Hazara lands. Masoud Andarabi, a former interior minister, told SIGAR that decisions to reduce checkpoints were often based on political and ethnic, not military, imperatives: For example, a Pashtun president could not abandon Pashtun areas to the Taliban. ANDSF checkpoints were also symbolic of the government's presence in rural Afghanistan. The Afghan government did not want to look weak—if it did, there was a real fear that districts would fall like dominos. The Afghan

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

President Ghani's failure to build alliances and consensus among different groups and leaders also precluded a unified nationwide defense strategy. His ongoing strategy to centralize power and weaken alternative nodes of power—represented by such regional strongmen as Abdul Rashid Dostum, Atta Muhammad Noor, and Ismail Khan—made political enemies of those who could have helped defend against the insurgency; indeed, these regional actors had put up the strongest resistance to the Taliban in the 1990s. President Ghani's inability to negotiate with his political rivals was likely enabled by his belief that the United States would step in to avert disaster.

Instead, the central government failed to provide adequate support to the “public uprising forces” springing up across the country—a broad term for locally organized anti-Taliban militias. According to Afghan media sources and SIGAR interviews, Dostum, Noor, and Ismail Khan criticized the central government for failing to supply their forces with weapons, ammunition, salaries, and other military support. For the Afghan government, arming and empowering the country's warlords again risked not only President Ghani's reform agenda, but a return to civil war. The strongmen read the Afghan government's lack of support as political hardball. In the words of Atta Noor, Vice President Amrullah Saleh “was hatching a plot against us. He didn't want us to govern or lead the uprising forces” for fear that if they succeeded, the warlords would be called “champions of [the] war in Afghanistan.”

Some former Afghan officials and analysts have raised doubts about the contemporary influence of these former warlords and the size of their forces. Two decades of luxurious living financed by international donor aid had alienated large portions of their constituencies, while many of their best fighters had left the battlefield years ago. Still, President Ghani's years-long efforts to weaken his political rivals laid the groundwork for the north's quick collapse, undermining one of the country's best chances for mobilizing an anti-Taliban resistance. The power brokers of the most anti-Taliban provinces in the north were in fact keeping their regions and the broader system from collapsing.

At any rate, the Afghan government did not consider a national security strategy until it was too late. On June 25, 2021, President Ghani met with President Biden in Washington to ask for additional U.S. financial and military aid and, according to officials present during the meeting, insisted on six more months to stabilize the situation. Former finance minister Khalid Payenda, who fled Afghanistan in early August 2021, claimed that discussions about a six-month plan “actually meant that they found out there were no soldiers.” According to an Afghan official, in a phone call on July 23, President Biden promised U.S. close air support on the condition that there would be a clear military strategy in place for the U.S. to support. 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.

Factor 6: The Taliban's Military Campaign Effectively Exploited ANDSF Weaknesses

Lastly, the Taliban's military campaign exploited the ANDSF's logistical, tactical, and leadership weaknesses. Although the Afghan government had a well-equipped ANDSF, it was poorly suited to the managerial and leadership capacity of the Afghan government. The presence of conventional ANDSF forces, the army corps, and ANP in checkpoints and small outposts scattered throughout the country, intended as a symbol of government control, now left Afghan troops in places that could not be reinforced and resupplied. In the final weeks, many ANDSF units were left to improvise on the ground, often choosing to fight bravely before succumbing to Taliban military and diplomatic strategies that undermined their defensive ability. These factors compounded as the Taliban became more adept, including the use of Western-style commando groups. Direct attacks and negotiated surrenders set up a domino effect of one district after another falling to the Taliban.

The Taliban's campaigns demonstrated key elements of its strategy: surrounding district centers, capturing those in the north first, and seizing strategic border crossings. The Taliban's campaign to take the north early on surprised ANDSF forces and took advantage of weaknesses in their positioning. These conditions made resupply, evacuations, and movement all more difficult for the overwhelmed AAF.

As early as 2017, Marine Corps Maj. Gen. Roger B. Turner, then commander of U.S. Marines in Helmand Province, told SIGAR that the ANDSF was having to rely on air-only resupply due to Taliban interference with ground supply routes. As the Taliban gained ground in 2020 and 2021, these conditions became increasingly untenable for the AAF. The surging tempo of Taliban attacks meant more 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. 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. By the end of June 2021, all estimated airframes were exceeding scheduled maintenance intervals and all aircrews were flying hours well beyond the recommended levels.

The Taliban's media and psychological warfare campaign, magnified by real-time reporting, further undermined the Afghan forces' determination to fight. 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. 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. The tactic was so effective that some outpost commanders would refuse to speak to Taliban negotiators or elders, many of whom were handpicked Taliban supporters. 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 that the central government would not help them if they fought.

In some areas, local deals were struck, but chaos and lack of cohesion between ANDSF forces meant some were unaware of the surrender. In others, ANDSF forces were ordered not to fight encroaching Taliban forces by the central government. There was little or no central coordination, support, 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. 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. Social media posts often specifically referred to governors' quarters, police headquarters, and prisons that the Taliban had just captured, along with listing weapons and equipment that had been commandeered. 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. The Taliban's manipulation of information worked to create a sense of inevitability that bolstered their military victories. 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.

* * * * *

In conclusion, while there were immediate factors precipitating the collapse of the Afghan government and its security forces, those factors had antecedents that stretched to the beginning of the reconstruction mission. For example, the Doha agreement indeed undermined the morale of the ANDSF, but that morale had been made fragile in the first place because of corruption, which U.S. and Afghan officials either ignored or enabled.

Similarly, contradictory messages from U.S. officials about a possible U.S. departure meant few Afghan officials believed the departure would take place, which convinced many that preparing for that departure was not necessary. Yet over 20 years, the Afghan government seldom exhibited an ability to prepare for anything of consequence to begin with—not elections, not social services, and not the rule of law. Decisions by U.S. officials sometimes worsened these problems and other times had no impact on them.

As an inspector's general office charged with overseeing reconstruction spending in Afghanistan, SIGAR's approach has generally been technical; we identify specific problems and offer specific solutions. However, after more than a decade of oversight, the cumulative list of systemic challenges SIGAR and other oversight bodies have identified is staggering. Quantifying it is difficult, but before the Republic's collapse, SIGAR identified approximately \$19 billion of waste, fraud, and abuse in our published reports and closed investigations.

The United States sought to build stable, democratic, representative, gender-sensitive, and accountable Afghan governance institutions. It failed. The Taliban dealt a decisive political defeat to the Afghan government, despite approximately \$146 billion in U.S. appropriations, including more than \$36 billion to support governance and economic development, and more than \$90 billion for security assistance.

The U.S. and Afghan governments share in the blame. On the Afghan side, corruption dominated: Government officials often focused on personal gain at the country's expense.

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

If there is one overarching lesson to be learned from this tragedy, it is that any future U.S. reconstruction mission similar in scale and ambition to that in Afghanistan is likely to be difficult, costly, and may not succeed. With the rebuilding of Ukraine just beginning, it is critical that we learn lessons before the effort ramps up and meaningful reform becomes far harder, if not impossible.

For the first several years after the invasion of Afghanistan, the U.S. government was laser-focused on destroying al-Qaeda, much as it is currently focused on repelling Russia in Ukraine. It is critical that this understandable focus on Russia not come at the expense of addressing key challenges around corruption and impunity in Ukraine. In Afghanistan, these challenges became significant drivers of the insurgency that undermined every aspect of the reconstruction effort. The U.S. government was not prepared. As former U.S. Ambassador to Afghanistan Ryan Crocker told us, "You have to start working on it before you need it." That time is now.

We thank you for the opportunity to speak here today and look forward to answering your questions.

ACKNOWLEDGMENTS

LESSONS LEARNED PROGRAM

Anna Andriychuk, Senior Analyst
Sarah Collins, Senior Analyst
Nikolai Condee-Padunov, Program Manager
Tracy Content, Editor
James Cunningham, Team Lead
Dan Fisher, Team Lead
April Gillis, Student Trainee
Alyssa Goodman, Research Analyst
Mariam Jalalzada, Senior Analyst
Jordan Kane, Senior Analyst
Paul Kane, Senior Analyst
Kaye McKean, Research Analyst
Sarah Rababy, Senior Analyst
Matt Rubin, Senior Analyst
Jordan Smith, Student Trainee
Joe Windrem, LLP Director
David Young, Team Lead

CONTRIBUTORS

Harrison Akins, Subject Matter Expert, RAD
Jordan Bresnahan, Program Analyst, Audits and Inspections
Ahmad Jawad, Auditor, Audits and Inspections
Alyssa Teddy, Senior Program Analyst, Audits and Inspections

**SIGAR
SPECIAL INSPECTOR GENERAL
FOR AFGHANISTAN RECONSTRUCTION**

2530 Crystal Drive
Arlington, VA 22202

www.sigar.mil

Cover photo credit:

Two U.S. military helicopters are seen flying past an Afghan national flag during the 100th anniversary of the country's Independence Day in Kabul on August 19, 2019. (AFP photo by Wakil Kohsar)

WASTE, FRAUD, OR ABUSE MAY BE REPORTED TO SIGAR'S HOTLINE

By phone: United States

Toll-free: 866-329-8893

DSN: 312-664-0378

All voicemail is in English and answered during business hours.

By fax: 703-601-4065

By email: sigar.hotline@mail.mil

By web submission: www.sigar.mil/investigations/hotline/report-fraud.aspx

