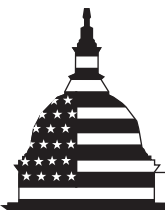


January 2011

AFGHANISTAN SECURITY

Afghan Army Growing, but Additional Trainers Needed; Long-term Costs Not Determined



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Why GAO Did This Study

Developing capable Afghan National Army (ANA) forces is a key element of the U.S. and North Atlantic Treaty Organization (NATO)-led coalition effort to counter the insurgency and create sustainable security in Afghanistan. Since 2002, the United States, with assistance from NATO and other coalition nations, has worked to develop the ANA. The Department of Defense (DOD) leads U.S. efforts to train and equip the ANA. U.S. agencies have allocated about \$20 billion in support of the ANA since 2002 and have requested \$7.5 billion more for fiscal year 2011.

GAO examined (1) the extent of progress made and challenges faced in expanding the size of the ANA, (2) the extent of progress made and challenges faced in developing ANA capability, and (3) how much estimated future funding will be needed to sustain and further grow the ANA. GAO reviewed DOD and NATO documents and met with officials in Washington, D.C.; Tampa, FL; Brussels, Belgium; and Kabul, Afghanistan.

What GAO Recommends

GAO recommends that the Secretary of Defense, in conjunction with international partners, take steps to eliminate the shortage of trainers; clarify what ANA growth beyond the current end goal, if any, is needed; and develop estimates of the future funding needed to further grow and sustain the ANA. DOD concurred with GAO's recommendation regarding trainers. DOD partially concurred with the need to develop growth and cost estimates for the ANA.

View [GAO-11-66](#) or key components. For more information, contact Charles Michael Johnson, Jr. at (202) 512-7331 or johnsoncm@gao.gov.

AFGHANISTAN SECURITY

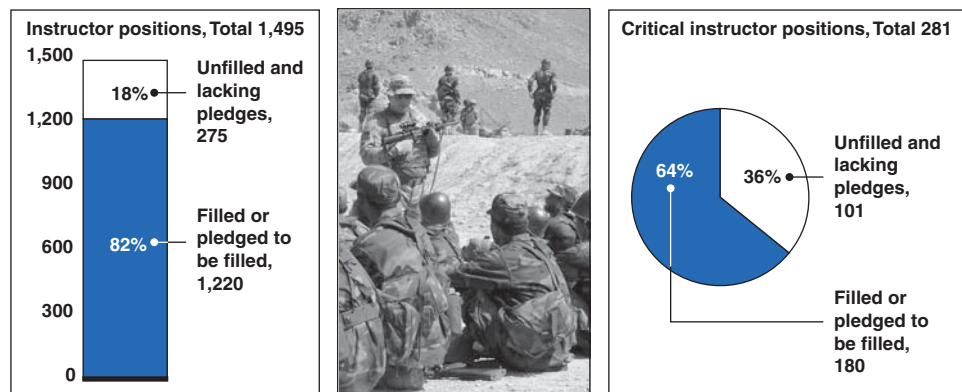
Afghan Army Growing, but Additional Trainers Needed; Long-term Costs Not Determined

What GAO Found

Between January 2010 and July 2010, the ANA grew from 104,000 to 134,000 personnel, reaching the interim growth goal set by the Afghan government and international community 3 months ahead of schedule. Officials cited increased recruitment of new soldiers and higher training capacity as factors that enabled the growth. The ANA has also generally achieved its goal of drawing proportionally from Afghanistan's major ethnic groups, with some key exceptions. However, the ANA faces challenges, including high rates of attrition—the loss of soldiers from the force before they complete their contracts—and absenteeism. In particular, high attrition could impact the ANA's ability to meet its end size goal of 171,600 by October 2011.

The Afghan government and international community have set an objective of having the Afghan army and police lead and conduct security operations in all Afghan provinces by the end of 2014. As of September 2010, no ANA unit was assessed as capable of conducting its mission independent of coalition assistance. About two-thirds were assessed as effective with limited coalition support. Efforts to develop ANA capability have been challenged by difficulties in staffing leadership positions and a shortage of coalition trainers, including a shortfall of approximately 18 percent (275 of 1,495) of the personnel needed to provide instruction at ANA training facilities.

Shortage of Instructors for the ANA, as of November 2010



Sources: GAO analysis of NATO data; GAO (photo).

Neither DOD nor NATO has completed an analysis of ANA sustainment costs. Such analysis is important given that, as of January 2010, the International Monetary Fund projected that it will take until at least 2023 for the Afghan government to raise sufficient revenues to cover its operating expenses, including those related to the army—highlighting Afghanistan's continued dependence on external sources of funding. In addition, DOD and NATO studies indicate that growth of the ANA beyond the current end goal of 171,600 may be needed—potentially up to a force size of 240,000 personnel. Any such growth will necessitate additional donor assistance.

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Abbreviations

ANA	Afghan National Army
ANSF	Afghan National Security Forces
AWOL	absent without leave
CSTC-A	Combined Security Transition Command- Afghanistan
DOD	Department of Defense
IJC	ISAF Joint Command
ISAF	International Security Assistance Force
NATO	North Atlantic Treaty Organization
NCO	non-commissioned officer
NTM-A	NATO Training Mission-Afghanistan
SIGAR	Special Inspector General for Afghanistan Reconstruction
State	Department of State

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United States Government Accountability Office
Washington, DC 20548

January 27, 2011

Congressional Addressees

Developing a capable Afghan National Army (ANA) is a key component of the U.S. and North Atlantic Treaty Organization (NATO)-led coalition effort to counter the insurgency and create sustainable security in Afghanistan.¹ Since 2002, the United States, with assistance from NATO and other coalition nations, has worked to develop the ANA, with the underlying goal of eventually transferring responsibility for the security of Afghanistan from the international community to the Afghan government. The United States has allocated about \$20 billion to train and equip the ANA since 2002, and an additional \$7.5 billion in fiscal year 2011 funding has been requested. In 2008,² we found that, although the Department of Defense (DOD) had made progress in increasing the size of the army, efforts to develop ANA capability were hampered by difficulty in recruiting qualified leaders and retaining soldiers, insufficient numbers of U.S. and coalition personnel to train the ANA, and critical shortfalls in equipment for ANA combat forces. In April 2009,³ we noted some progress in the development of ANA capability, but we found that several of these challenges remained. Subsequently, in December 2009, the President announced his decision to rapidly deploy an additional 30,000 U.S. troops to Afghanistan. This increase was intended, among other things, to enhance the training of Afghan security forces and create the conditions necessary for the Afghan government to start assuming lead security responsibility. The United States and its international partners have indicated that this transition to Afghan security lead will begin in early 2011, and the United States has identified July 2011 as the start date for the withdrawal of its combat forces from Afghanistan.

¹We reported on the strategic framework for U.S. efforts in Afghanistan in June 2010. See GAO, *The Strategic Framework for U.S. Efforts in Afghanistan*, [GAO-10-655R](#) (Washington, D.C.: June 15, 2010).

²GAO, *Afghanistan Security: Further Congressional Action May Be Needed to Ensure Completion of a Detailed Plan to Develop and Sustain Capable Afghan National Security Forces*, [GAO-08-661](#) (Washington, D.C.: June 18, 2008).

³GAO, *Afghanistan: Key Issues for Congressional Oversight*, [GAO-09-473SP](#) (Washington, D.C.: Apr. 21, 2009).

Because of broad congressional interest in this issue, we performed our work under the authority of the Comptroller General of the United States. We examined (1) the extent of progress made and challenges faced in expanding the size of the ANA, (2) the extent of progress made and challenges faced in developing ANA capability, and (3) how much estimated future funding will be needed to sustain and further grow the ANA.

To address the objectives of this engagement, we reviewed a wide range of DOD and NATO documents related to U.S. and coalition efforts to expand, develop, and sustain the ANA, including planning documents, progress reports, assessments of the army's capability, and future funding estimates, among others. We also discussed these efforts with DOD and Department of State (State) officials in Washington, D.C., as well as with representatives of the U.S. Central Command in Tampa, Florida, and the U.S. Mission to NATO and U.S. Military Delegation to NATO in Brussels, Belgium. Additionally, in Kabul, Afghanistan, we visited ANA training facilities and met with officials from DOD, State, NATO, and the Afghan Ministry of Defense. Also, see appendix I for a complete description of our scope and methodology.

We conducted this performance audit from September 2009 to January 2011, in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

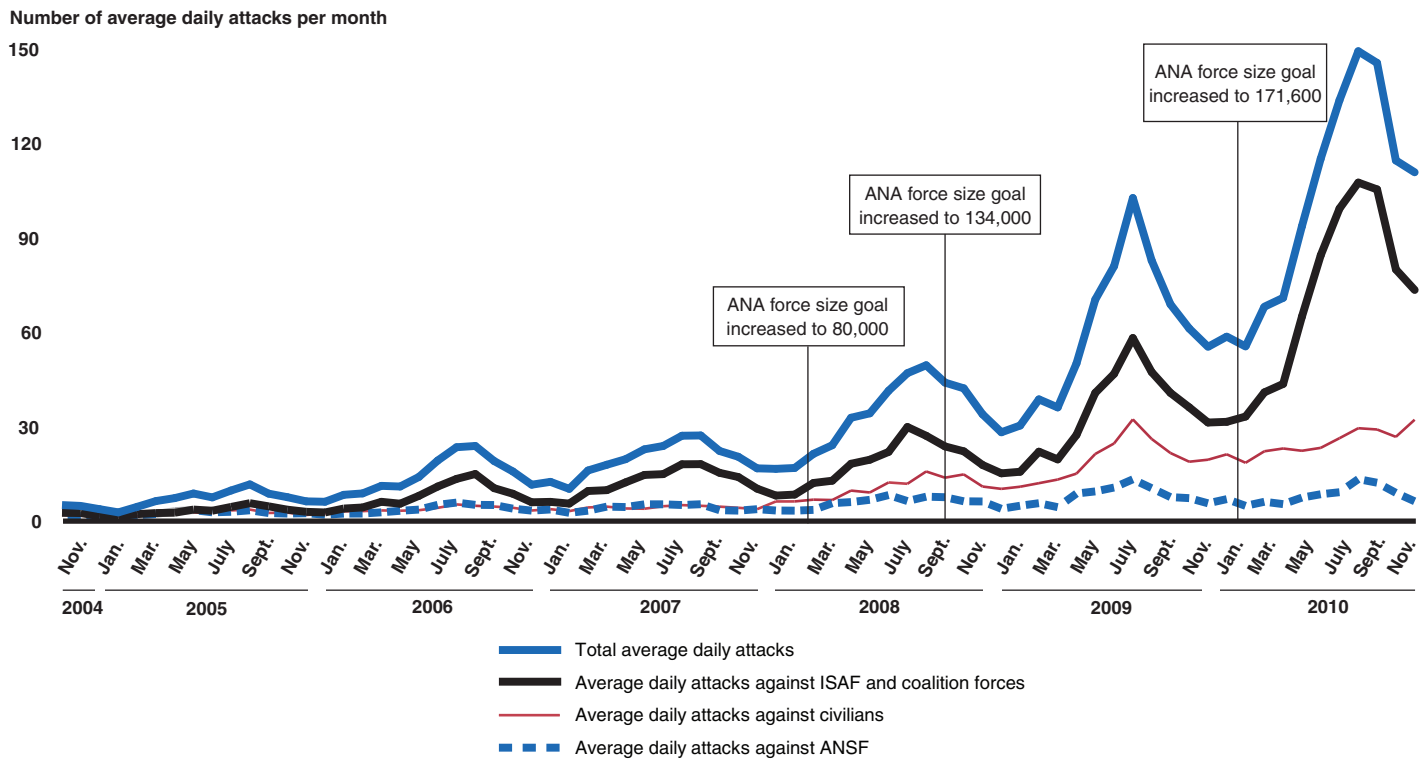
Background

As part of the security reform strategy for Afghanistan established in 2002 by the United States and several other donor nations, the United States volunteered to lead the training and development of the Afghan army. The Afghan National Development Strategy specifies that the ANA will be an ethnically balanced, professional army trained and equipped to meet the security needs of the country.

The United States and its international partners have agreed on several occasions to help Afghanistan develop a larger army. Original plans called for a 50,000 personnel force,⁴ which the United States and its international partners revised in December 2002 to a target force size of 70,000. Since then, citing increased security challenges, the international community has agreed several more times to help Afghanistan develop a larger force. Figure 1 depicts attacks against security forces and civilians in Afghanistan since 2004, as well as the progressively larger force size goals agreed upon by the international community. In each of these cases, the new force size goal was announced before the existing force size goal had been met.

⁴ANA personnel are counted toward the force size after they have successfully passed vetting procedures. In order to pass vetting procedures, recruits must validate that they are Afghan citizens between 18 and 35 years old; present two vouchers of recommendation (often written by village elders); and pass a physical and mental examination and a drug test. Recruits also undergo biometric testing to verify that they are not assigned to any other armed forces unit and have not been involved in previous attacks against U.S., NATO, or Afghan forces.

Figure 1: Average Daily Enemy-Initiated Attacks Reported in Afghanistan, November 2004 to November 2010



Most recently, at the January 2010 London conference, the United States and its international partners endorsed a new end goal of 171,600 personnel to be completed by October 2011, thereby changing the previous end goal of 134,000 to an interim goal. The participants also agreed to move forward the deadline for ANA growth to this interim goal of 134,000 by 14 months, from December 2011 to October 2010.

The ANA of 134,000 is designed to consist primarily of infantry forces in order to supply “boots on the ground” for the ongoing counterinsurgency effort. By contrast, ANA growth from 134,000 to 171,600 personnel is intended to start rebalancing the force by adding specialist units—such as logistics and combat support battalions, route clearance companies, military intelligence, and military police—that are necessary for the army to eventually operate independently. Overall, this growth will increase the total number of ANA units from 186 to 244. See appendix II for additional details on the ANA’s planned force structure.

Command and control responsibilities for developing the ANA have changed since our last report. In 2008,⁵ we noted that developing the Afghan army was a U.S.-led mission, with the DOD-staffed Combined Security Transition Command-Afghanistan (CSTC-A) overseeing the Afghan army's training, facilities development, assessment, and equipment provision. Subsequently, in April 2009, the United States and its NATO allies agreed to establish NATO Training Mission-Afghanistan (NTM-A) to oversee institutional training⁶ for the Afghan National Security Forces (ANSF).⁷ This shifted responsibility for ANA development from the United States to the NATO-led International Security Assistance Force (ISAF). NTM-A/CSTC-A's headquarter elements were fully operational by February 2010 and now operate as an integrated NATO and U.S. command with the mission of generating and developing the ANSF.

While NTM-A/CSTC-A focuses on training recruits and building institutional training capacity, the ISAF Joint Command (IJC) now takes responsibility for developing Afghan soldiers in the field, as well as conducting combat operations. Having achieved full operational capacity in November 2009, the IJC provides training to ANA units in the field through training teams and partner units.⁸ U.S. officials we met with in Brussels and Kabul described the rationale behind these transitions in command and control as an attempt to encourage increased NATO contributions to develop the ANA, while providing clearer command and control for units in the field. As shown in figure 2, both NTM-A/CSTC-A and IJC report to the commander of ISAF and U.S. Forces-Afghanistan.⁹

⁵[GAO-08-661](#).

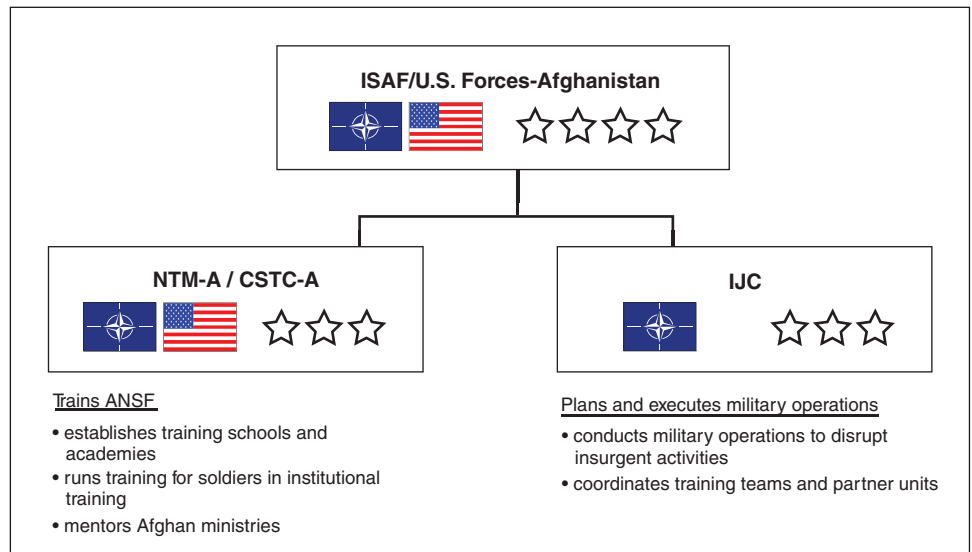
⁶In this report, training that occurs at training facilities is referred to as institutional training. U.S. and coalition personnel who provide institutional training are referred to as instructors.

⁷The ANA and the Afghan National Police collectively comprise the ANSF.

⁸In this report, teams of U.S. and coalition military personnel whose primary role is to train and advise the ANA in the field are referred to as training teams. U.S. and coalition operational units that conduct joint operations with the ANA are referred to as partner units.

⁹U.S. Forces-Afghanistan is the operational arm of the DOD in Afghanistan responsible for all missions not covered within the NATO mandate. The commander of U.S. Forces-Afghanistan also serves as the commander of NATO's ISAF force.

Figure 2: Command and Control in Afghanistan



Sources: GAO analysis of NATO data; Adobe Illustrator and Corel (symbols).

U.S. Support for ANA Development

The United States has been the leading contributor of funds for ANA development since efforts to build the army began in 2002. Table 1 shows that, from fiscal years 2002 through 2010, DOD and State allocated about \$20 billion¹⁰ in support of the ANA. DOD and State have requested an additional \$7.5 billion in fiscal year 2011.

Table 1: DOD and State Support to Train and Equip the Afghan Army, Fiscal Years 2002-2011

Dollars in millions

Agency	Fiscal years										Total ^a
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011 request	
DOD	\$2.0	\$165.0	\$283.2	\$1,317.5	\$766.1	\$4,883.1	\$1,786.2	\$4,073.6	\$5,604.1	\$7,532.9	\$26,413.6
State	\$74.7	\$191.6	\$434.4	\$413.3	\$1.0	\$1.2	\$1.7	\$1.4	\$1.5	\$1.5	\$1,122.2
Total	\$76.7	\$356.6	\$717.5	\$1,730.8	\$767.1	\$4,884.3	\$1,787.9	\$4,075.0	\$5,605.6	\$7,534.4	\$27,535.7

Sources: GAO analysis of DOD and State data.

¹⁰In addition to funding allocated for ANA development, DOD has donated about \$30 million in excess defense articles to the ANA since fiscal year 2003. Items donated include trucks and personnel carriers.

Notes:

These figures do not include certain operational costs, such as the personnel costs for U.S. servicemembers assigned to the ANA development mission.

Totals may not add due to rounding.

Funding includes detainee operations.

^aTotals include funding from a variety of DOD and State sources. Figures for fiscal years 2002 through 2006 consist of funding appropriated into several different accounts, while those for fiscal years 2007 through 2011 consist solely of Afghanistan Security Forces Fund and International Military Training and Education funds.

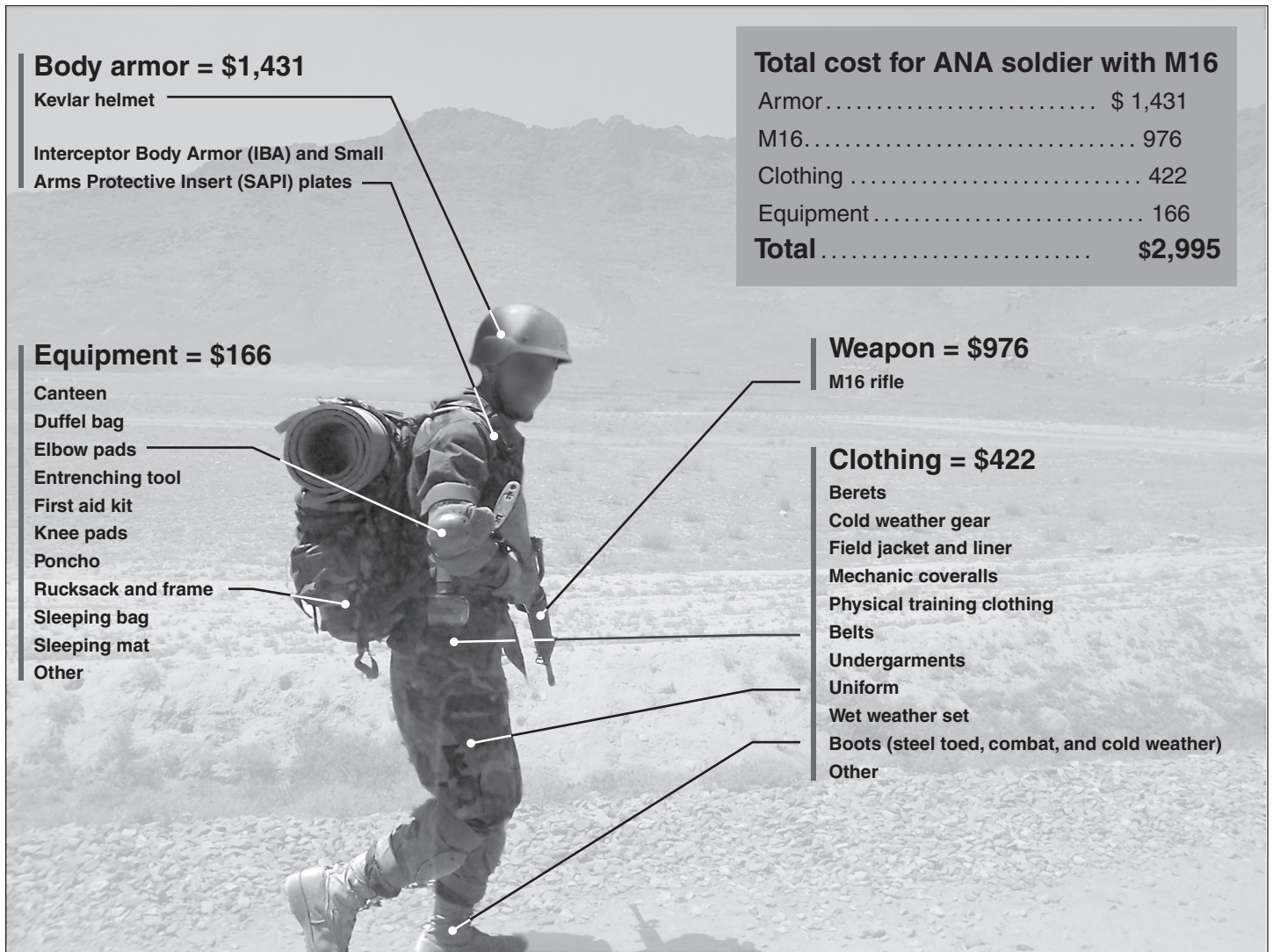
Of the approximately \$20 billion in U.S. funding allocated to date, about \$17.9 billion, or nearly 90 percent, has come from the DOD-managed Afghanistan Security Forces Fund. Since its creation in fiscal year 2005, the Afghanistan Security Forces Fund has supported a variety of activities related to ANA development in the following four categories:

- equipment and transportation, including procurement of weapons, vehicles, and communications items;¹¹
- infrastructure projects, such as construction of garrisons, depots, and training facilities;
- training and operation, such as establishment of training institutions and hiring of contractors to provide specialized training; and
- sustainment, including salary payments and maintenance of vehicles and facilities.

Of the \$17.9 billion in Afghanistan Security Forces Fund monies allocated to date, the largest portion—about \$7.0 billion, or 39 percent—has been directed toward equipment purchases. Figures 3 and 4 show, respectively, the types of equipment provided to a typical ANA soldier and a standard ANA infantry battalion along with the associated costs.

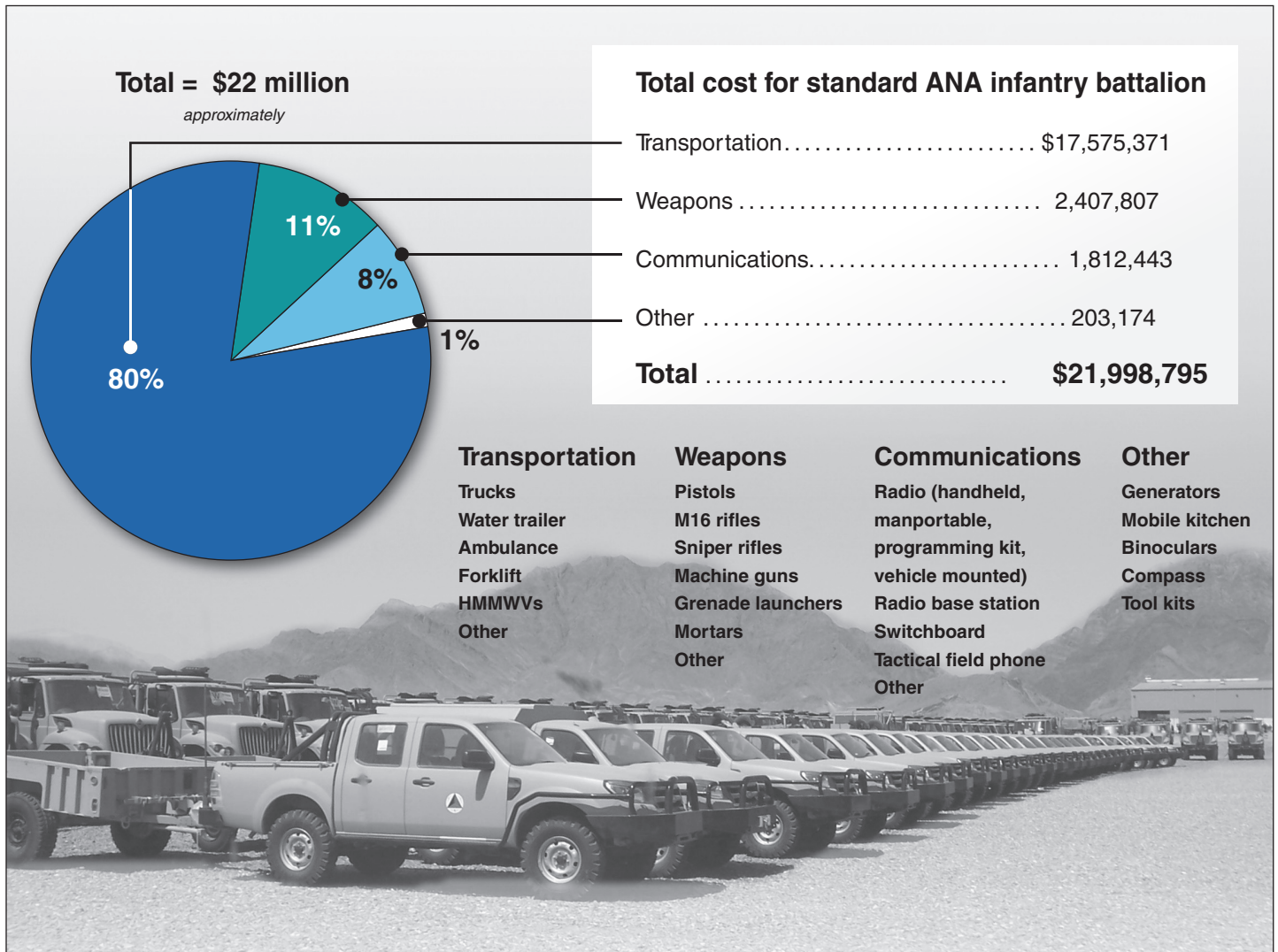
¹¹DOD originally planned to equip the army with donated and salvaged Soviet weapons and armored vehicles. However, much of this equipment proved to be worn out, defective, or incompatible with other equipment. DOD subsequently began providing U.S. equipment to ANA forces.

Figure 3: Equipment Provided to Typical ANA Soldier and Associated Costs



Sources: GAO analysis of NATO data; GAO and DOD (photo).

Figure 4: Equipment Provided to Standard ANA Infantry Battalion and Associated Costs



Sources: GAO analysis of NATO data; GAO (photo).

Note: M16 rifle costs are included in both figure 3 and figure 4.

Other Donor Support

In addition to the United States, more than 40 nations and international organizations have provided equipment or funds to support efforts to build the ANA. As of October 2010, donor nations had contributed almost \$470 million worth of equipment to the ANA, with vehicles, weapons, and aircraft comprising the majority of the donated value. In addition, as of

October 2010, non-U.S. donors had provided about \$210 million in funding in support of ANA development, with nearly another \$200 million pledged. Donor nations have provided funding for the army through the NATO ANA Trust Fund, a mechanism established in 2007 for nations to support activities such as ANA training, equipment purchases, and transportation of donated equipment. In early 2009, NATO broadened the scope of the ANA Trust Fund to help pay for the ANA's long-term sustainment needs, including recurring costs for salaries, munitions, repair parts, and fuel.

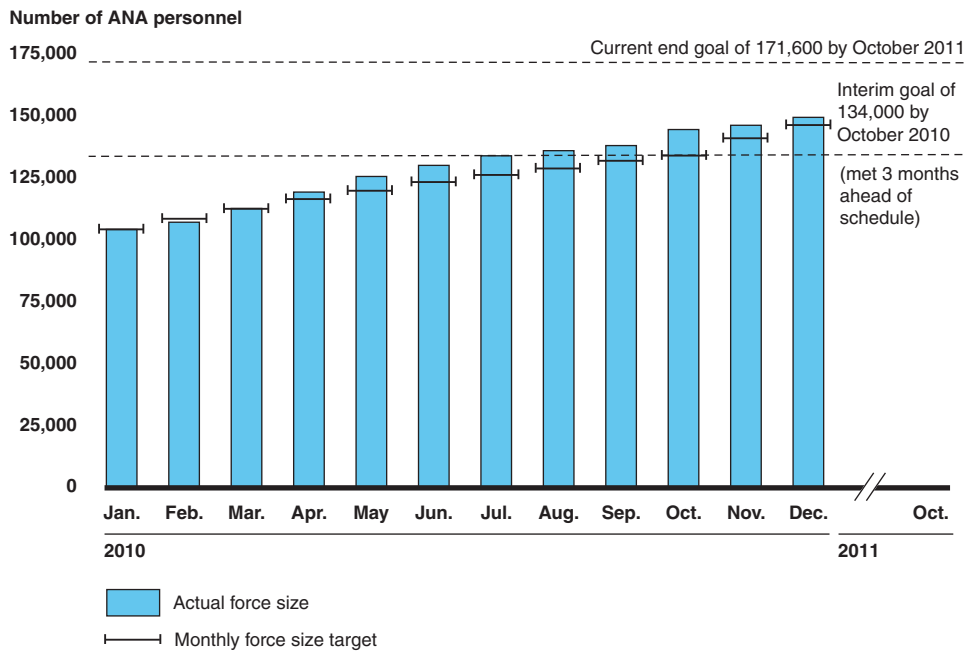
ANA Achieved Interim Growth Goal Ahead of Schedule, but Challenges to Meeting End Goal Remain

Between January 2010 and July 2010, the ANA grew from 104,000 to 134,000 personnel, reaching the interim growth goal set by the Afghan government and international community 3 months ahead of schedule. NTM-A/CSTC-A cites increased recruitment of new soldiers and higher training capacity as factors that have enabled ANA growth. The ANA has also generally achieved its goal of drawing proportionally from Afghanistan's ethnic groups, with some key exceptions. However, the ANA continues to face personnel challenges, including high rates of attrition—the loss of soldiers from the force before they complete their contracts—and absenteeism. In particular, high attrition could impact the ability of the ANA to meet its end goal of generating a 171,600-person force by October 2011.

ANA Met Interim Growth Goal of Generating a 134,000 Personnel Force Ahead of Schedule

Since the Afghan government and international community's January 2010 decision to accelerate the deadline for ANA growth to 134,000 from December 2011 to October 2010, the ANA has expanded rapidly, largely meeting or surpassing monthly force generation targets. NTM-A/CSTC-A reports indicate that the ANA achieved its interim goal of generating a 134,000 personnel force in July 2010, 3 months ahead of schedule. This is the first time that the ANA met a force size growth goal ahead of schedule. As of December 2010, the ANA force size was nearly 150,000. ANA growth as reported by NTM-A/CSTC-A from January 2010 to December 2010 is depicted in figure 5.

Figure 5: ANA Growth between January 2010 and December 2010



Source: GAO analysis of NATO data.

Increased Recruitment, Retention, and Training Capacity Have Enabled Accelerated Growth

The ANA’s accelerated growth has been facilitated by increased recruitment, retention, and training capacity. NTM-A/CSTC-A reports that ANA recruitment has risen sharply in recent months. From January to October 2010, NTM-A/CSTC-A data show that the ANA met or exceeded its recruitment target in all but 2 months, with recruitment averaging over 6,500 soldiers per month. This was more than twice the average monthly recruitment figure of approximately 3,000 reported for the preceding 10 months. Overall, the total number of personnel recruited between January and October 2010 exceeded the total recruitment target for those months by over 6,000. According to NTM-A/CSTC-A officials, during a peak recruitment period, some potential recruits were asked to return later since the centralized in-processing center was already operating at capacity.

In addition, NTM-A/CSTC-A reports that retention of ANA personnel who have fulfilled their contracts has generally continued to meet the monthly target of 60 to 70 percent. A typical ANA contract lasts for 3 years. At the end of a contract, ANA personnel are given the opportunity to reenlist. According to NTM-A/CSTC-A officials, between January and October 2010, the ANA met its overall retention target in 7 out of 10 months. Specifically,

in this period, average retention was just about 70 percent,¹² notably higher than the 53 percent figure for the March 2006 to February 2008 period we previously reported.¹³ However, ANA retention rates for certain units in high combat areas, such as southwestern and eastern parts of Afghanistan, have sometimes fallen below target.

DOD officials cite various factors for the increased recruitment and retention, the major one being recent pay reform for the ANA. After increased funding from the United States, in November 2009, the Afghan Ministry of Defense instituted a base pay raise of at least \$45 per month for all ANA personnel and revised its hazardous duty pay into a tiered system that compensates soldiers in high combat areas to a greater extent than before. Table 2 shows ANA monthly pay rates before and after the pay reform. An NTM-A/CSTC-A official told us that as a result of the base pay raise and additional hazard pay, many Afghan soldiers' salaries approximately doubled. U.S. officials we spoke with cited this pay reform as the primary cause of the ANA's increased recruitment and retention.

Table 2: ANA Monthly Pay Rates Before and After Pay Reform

	Monthly rates before pay reform	Monthly rates after pay reform	Increase in monthly salary	Percentage increase in salary
Officer rank				
General	\$900	\$945	\$45	5
Lieutenant general	800	845	45	6
Major general	700	745	45	6
Brigadier general	600	645	45	8
Colonel	450	495	45	10
Lieutenant colonel	400	445	45	11
Major	350	395	45	13
Captain	270	345	75	28
First lieutenant	230	295	65	28
Second lieutenant	210	275	65	31
Enlisted rank				
Sergeant major	230	275	45	20

¹²This figure includes personnel who rejoined the ANA after previously leaving the force.

¹³[GAO-08-661](#).

	Monthly rates before pay reform	Monthly rates after pay reform	Increase in monthly salary	Percentage increase in salary
Master sergeant	190	255	65	34
Sergeant first class	165	235	70	42
Staff sergeant	150	210	60	40
Sergeant	135	180	45	33
Soldier	120	165	45	38

Source: GAO analysis of NATO data.

Note: The pay figures above are for personnel with less than 3 years of service at their current ranks. ANA personnel receive a longevity-based pay increase every 3 years served at rank.

In addition, NTM-A/CSTC-A officials attributed increased recruitment and retention to the Afghan Ministry of Defense’s creation of a recruiting command, the establishment of 16 mobile recruiting stations, a threefold increase in the number of recruiters, and the launching of a major Afghan radio and television campaign to encourage Afghan citizens to enlist in the army.

According to NTM-A/CSTC-A officials, increased ANA basic training capacity has also facilitated ANA growth. As of August 2010, NTM-A/CSTC-A officials stated that, in coordination with the Afghan Ministry of Defense,¹⁴ they had developed the capacity to train about 75,600 new recruits annually at the Kabul Military Training Center, five regional military training centers, and a temporary training center in Kabul. This is nearly a threefold increase since January 2008, when annual training capacity for new recruits was 27,000. Furthermore, U.S. and NATO officials report that basic training is operating at full capacity. From May 1, 2010 to July 16, 2010, basic training was filled to 100 percent at all training sites. During our May 2010 visit to Afghanistan, we observed basic training operating at full capacity at the Kabul Military Training Center, as shown in figure 6.

¹⁴NTM-A/CSTC-A reports that it has a three-step approach to training the ANA: train Afghan recruits, train Afghans to be trainers, and train Afghans to assume control of their systems and institutions. It is currently in the process of moving from the first step to the second and third steps.

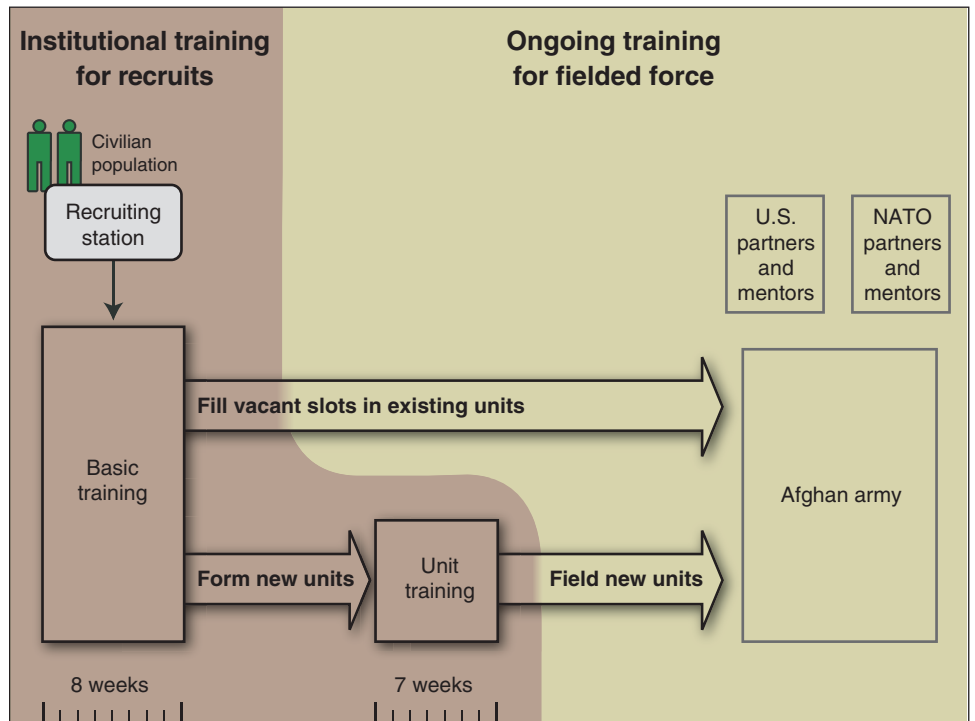
Figure 6: ANA Recruits at Kabul Military Training Center



Source: GAO.

Additionally, U.S. and international partners have increased training capacity by shortening the basic training curriculum from 10 to 8 weeks. As figure 7 indicates, there are two primary routes that typical ANA recruits take to join the fielded force after entering basic training. In sum, this increased training capacity has allowed the ANA to grow at an accelerated pace, since more recruits are able to join the force given the increased capacity to absorb the new recruits.

Figure 7: Typical Training Paths for ANA Soldiers



Source: GAO analysis of NATO data.

Note: There are additional training paths—for example, further training in specialized skills such as heavy weapons and reconnaissance—but the two paths depicted in this figure are the most typical.

ANA Has Generally Met Ethnic Balance Targets, with Some Exceptions

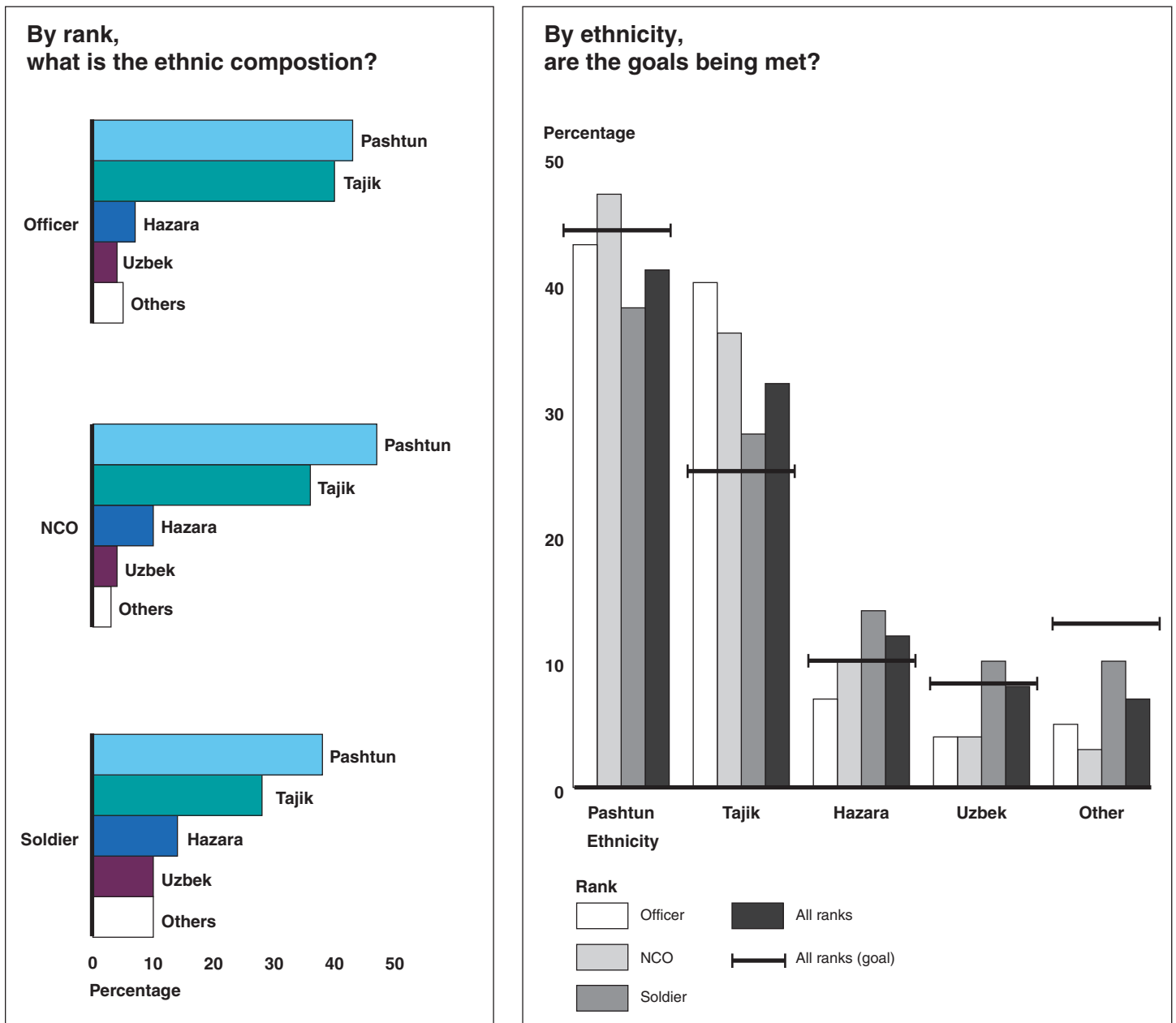
Ethnic Groups in Afghanistan

Recent conflicts in Afghanistan have, in part, reflected rivalries among the nation's various ethnic groups. For example, following the withdrawal of Soviet forces from Afghanistan in 1989, ethnic militias commanded by powerful warlords waged a protracted civil war that destroyed much of the country's remaining infrastructure. By 1998, most of Afghanistan had fallen under the control of the Taliban—a primarily Pashtun group of Islamic fundamentalists under whose rule the country became a haven for the al Qaeda terrorist organization. However, the Taliban remained at war with the Northern Alliance, a loose confederation of anti-Taliban Tajik, Hazara, and Uzbek groups that joined the United States and several other allies in deposing the Taliban regime in October 2001.

Given this history of Afghan conflict along ethnic lines, in December 2001, the international community established a framework for a new, fully representative Afghan government that, among other things, would be multiethnic in nature. Subsequently, in December 2002, the Afghan government and donor nations agreed that the new Afghan army should be an ethnically balanced force.

In order to develop an ethnically balanced force in accordance with the Afghan National Development Strategy, the Afghan Ministry of Defense has set targets for the ethnic composition of the ANA that generally reflect Afghanistan's ethnic makeup. Specifically, the Ministry of Defense set the target of having all ranks of the army comprised of 44 percent Pashtuns, 25 percent Tajiks, 10 percent Hazaras, 8 percent Uzbeks, and 13 percent other smaller minorities. As indicated in figure 8, NTM-A/CSTC-A officials report that, as of September 2010, the ANA has met most of these ethnic balance targets, with a few notable exceptions. Specifically, at the total force level, Tajiks and Hazaras were overrepresented while Pashtuns and other smaller minorities were underrepresented. Tajiks were especially overrepresented in the officer corps, constituting 40 percent of all ANA officers, as compared with a target of 25 percent. NTM-A/CSTC-A officials noted that they were concerned about ethnic imbalance in the ANA and had taken steps to limit overrepresentation of Tajik officers, such as keeping a number of eligible officers in reserve and not assigning them to units in order to avoid increasing the imbalance. However, some ethnic imbalance within the force still remains.

Figure 8: Percentages of ANA Personnel from Various Ethnic Groups, as of September 2010



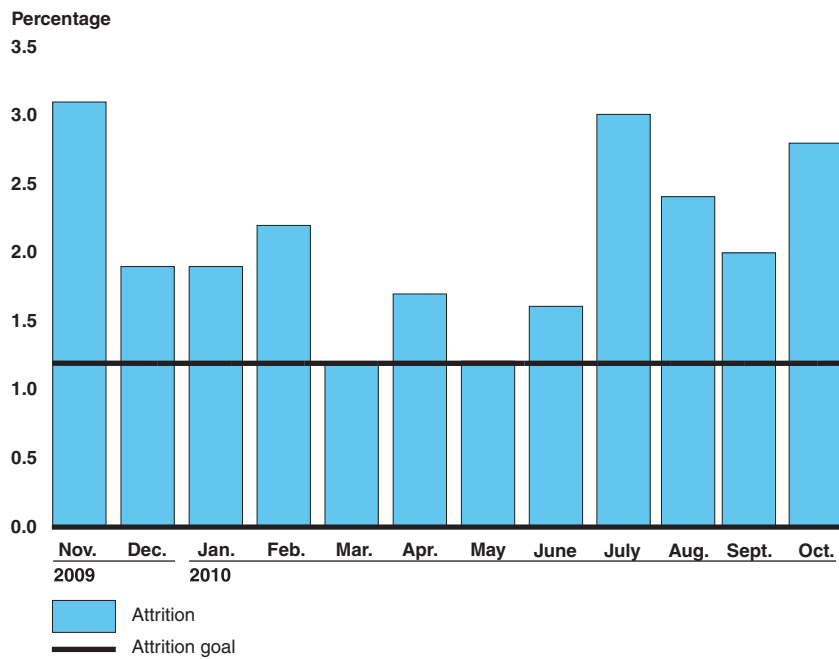
Source: GAO analysis of NATO data.

Apart from ethnic balance, data suggest that the ANA is unbalanced along regional lines. Specifically, NTM-A/CSTC-A figures indicate that only about 3 percent of ANA recruits are Pashtuns from the country's southern provinces, where the insurgency has been the strongest. NTM-A/CSTC-A officials stated that although regional balance goals have not been established for the ANA—unlike ethnic balance goals—there is concern about the regional imbalance, and particularly the lack of Pashtuns from the south. NTM-A/CSTC-A officials report that the Afghan Ministry of Defense has begun to target southern Pashtuns in its recruiting activities and has instituted special incentives for southern Pashtun recruits, such as allowing them to serve in ANA corps in southern Afghanistan, closer to home. Nevertheless, large regional imbalances remain.

Challenges to Achieving ANA End Goal, Including Attrition and Absenteeism, Remain

High attrition has consistently challenged ANA growth. Soldiers are counted toward attrition figures when they do not fulfill their 3-year contractual obligation. According to NTM-A/CSTC-A, over 90 percent of ANA attrition is due to personnel who are dropped from the army's payroll after being absent without leave (AWOL) for 30 consecutive days for officers and 45 consecutive days for enlisted soldiers. NTM-A/CSTC-A has set a target of losing no more than 1.2 percent of ANA personnel to attrition per month. However, NTM-A/CSTC-A data indicate that from November 2009, when the pay reform was enacted, to October 2010, ANA attrition has exceeded the target of 1.2 percent in all but 2 months, with an average monthly attrition rate for this period of 2.1 percent. Furthermore, as the army grows, greater numbers of ANA personnel may be lost even at lower attrition rates. For example, the army's attrition rate was 2.8 percent in October 2010 as compared with 3.1 percent in November 2009. However, due to the army's considerably larger size in October 2010, the 2.8 percent attrition rate corresponded to a loss of over 4,000 soldiers, whereas the 3.1 percent attrition rate for the comparatively smaller force of November 2009 corresponded to a loss of fewer than 3,000 soldiers. Figure 9 shows the ANA's monthly attrition rates for the 12-month period between November 2009 and October 2010.

Figure 9: ANA Monthly Attrition Rate, November 2009 to October 2010



Source: GAO analysis of NATO data.

Impact of Attrition and Retention on ANA Force Size

Attrition and retention have a cumulative impact on ANA force size. As discussed earlier in this report, soldiers are counted toward attrition figures when they do not fulfill their contractual obligations. When soldiers do fulfill their contractual obligations, they can choose whether or not to reenlist. Those who choose to reenlist are counted toward retention figures, while those who do not are counted toward nonreenlistment totals. The following example illustrates how attrition and nonreenlistment affected ANA growth in a given month.

NTM-A/CSTC-A data indicate that, as of October 2010, the ANA consisted of 144,638 personnel. NTM-A/CSTC-A has also reported that the ANA lost over 4,000 personnel in October 2010 due to attrition. Furthermore, NTM-A/CSTC-A data show that nearly 300 ANA personnel whose contracts ended in October 2010 decided not to reenlist. In sum, approximately 4,300 personnel were dropped from the ANA payroll in October 2010 either because of attrition or nonreenlistment.

NTM-A/CSTC-A reports that the ANA recruited almost 8,000 new personnel in October 2010. However, the first 4,300 of these new recruits did not count toward net growth of the force, since they were needed to offset the loss of approximately 4,300 personnel due to attrition and nonreenlistment. Consequently, out of the roughly 8,000 recruits from July 2010, 3,700—less than half—counted toward net growth of the ANA.

According to NTM-A/CSTC-A officials, a high attrition rate is the primary challenge the ANA faces in meeting its present goal of growing the force to 171,600 personnel by October 2011. For instance, in the 12-month period from November 2009 to October 2010, the ANA lost over 30,000 soldiers due to attrition. This means that, in addition to the recruits needed to grow the force, the ANA also had to recruit 30,000 soldiers to fill these vacant slots. NTM-A/CSTC-A plans have accounted for the need to achieve this additional recruiting, noting that in order to grow from the July 2010 force size of just over 134,000 to the 171,600 goal—an increase of about 37,000—the ANA will need to recruit and train over 86,000 personnel.

Additionally, absenteeism remains a challenge to fielding an ANA force as planned. Specifically, IJC data indicate that the number of ANA present for duty continues to fall below the number of ANA assigned to units. In September 2010, for example, IJC reported that, across the ANA, only 69 percent of soldiers were present for duty. In some units, such as the 215th Corps in southwestern Afghanistan, the ratio of present for duty was even lower. An analysis of data provided by IJC indicates that, from January to September 2010, on average, over a quarter of the ANA was absent during any given month.

IJC data indicate that high AWOL rates are a large factor in this absenteeism rate.¹⁵ For example, in September 2010, the AWOL rate accounted for more than half of the absentee rate. The impact of this absenteeism is a smaller fielded force than planned. For example, although over 85,000 ANA personnel had been assigned to the fielded force in September 2010, due to absenteeism, fewer than 59,000 ANA were reported as present for duty that month.¹⁶ The U.S. and international partners have tried to mitigate this challenge, for example by instituting reforms such as electronic payment of salaries so soldiers do not have to return home to bring money to their family. Despite these efforts, the absentee rate has remained consistently high.

Limited Capability Leads ANA Units to Remain Reliant on Coalition Assistance

The Afghan government and international community have set an objective of having the Afghan army and police lead and conduct security operations in all Afghan provinces by the end of 2014. As of September 2010, no ANA unit was assessed by IJC as capable of conducting its mission independent of coalition assistance.¹⁷ About two-thirds were assessed as effective with some form of limited coalition support.¹⁸ U.S. and international partner efforts to develop the army's capability have been challenged by difficulties in staffing ANA leadership positions, a limited number of literate ANA personnel to learn specialized skills, and a persistent shortfall in coalition trainers. Furthermore, while the ANA has received more equipment, equipping shortages remain.

¹⁵Other factors contributing to absenteeism include scheduled leave, unscheduled emergency leave, and training events conducted away from the unit, among others.

¹⁶NTM-A/CSTC-A figures indicate that of the more than 26,000 ANA personnel absent from duty in September 2010, about 60 percent were AWOL. The remaining 40 percent were on leave, in training, or absent due to medical reasons.

¹⁷A unit is considered independent if it is capable of conducting the full spectrum of its missions without assistance from coalition forces. See table 3 later in this report for additional details.

¹⁸A unit is considered effective with some form of limited coalition support if is capable of conducting operations and maintaining regional security with limited guidance or assistance from coalition personnel. See table 3 later in this report for additional details.

New Assessment System Indicates ANA Continues to Rely on Coalition Assistance

As of September 2010, IJC reported that none of the 163 ANA units rated¹⁹ was independent and capable of conducting the full spectrum of its missions without coalition assistance.²⁰ Nearly two-thirds of units were assessed as effective with some form of limited coalition support, and about one-third were assessed as dependent on coalition forces for success.

ANA ratings are based on a new assessment system for evaluating ANA capability—the Commander’s Unit Assessment Tool—that IJC adopted in April 2010.²¹ This tool replaces the prior assessment system—capability milestone ratings—which IJC and others had criticized as overly quantitative in nature. Specifically, according to IJC officials, capability milestone ratings focused on how much equipment and personnel a given unit had rather than the unit’s performance in the field. Similarly, in June 2010, the Special Inspector General for Afghanistan Reconstruction (SIGAR) reported that capability milestone assessments could be misleading due to their reliance on measurement of a unit’s supplies and personnel rather than on evaluations of the unit’s ability to perform its mission effectively.²² According to IJC, while the Commander’s Unit Assessment Tool takes personnel and equipment numbers into consideration, it improves on the capability milestone rating system by incorporating narrative assessments of ANA capability, including problems and opportunities for improvement, as prepared by the commanders of U.S. and coalition units training the ANA in the field. These narrative assessments are accompanied by ratings of individual ANA units against specific criteria—called rating definition levels—that identify each unit’s level of capability. Table 3 lists the five rating definition levels. We did not independently assess ANA capability; rather, we relied on IJC’s Commander’s Unit Assessment Tool evaluations.

¹⁹An additional 38 ANA units did not receive ratings in September 2010.

²⁰During our agency comment period, we received documentation indicating that 2 ANA combat units were rated as independent as of November 2010.

²¹IJC is also using this assessment tool to evaluate the capability of the Afghan National Police.

²²Office of the Special Inspector General for Afghanistan Reconstruction, *Actions Needed to Improve the Reliability of Afghan Security Force Assessments*, Audit 10-11 (Arlington, VA: June 29, 2010).

Table 3: Rating Definition Levels for Assessing ANA Capability

Rating definition level	Description
Independent	Unit is capable of planning, executing, and sustaining the full spectrum of its missions without assistance from coalition forces.
Effective with advisors	Unit is capable of planning, executing, and sustaining independent operations within their own battle space and maintaining regional security with limited guidance from training team only. Partnered unit assistance is no longer needed.
Effective with assistance	Unit is capable of planning, executing, and sustaining independent operations and maintaining regional security with limited assistance from partnered unit.
Dependent on coalition forces for success	Unit capability is dependent on partnered unit presence/assistance to execute and sustain operations and maintain regional security.
Ineffective	Unit is not capable of executing or sustaining operations even with partnered unit presence/assistance.

Source: NATO.

While no ANA units are assessed as independent, IJC officials stated that the ANA has made some progress in its ability to lead and conduct operations. For instance, IJC credited the ANA with leading a successful emergency response following the May 2010 crash of a commercial aircraft in eastern Afghanistan. Specifically, IJC documentation states that, after the crash, the ANA led an aerial operation to recover and transport victims' remains from the crash site to a nearby hospital and, according to IJC, did so with limited coalition support. Similarly, State officials noted that in Kabul province—the one Afghan province where the ANSF have assumed lead responsibility for security—the ANA had performed well in providing security for the August 2009 presidential elections.

The Afghan government and the international community have stated that the ANSF should lead and conduct military operations in all Afghan provinces by the end of 2014. According to IJC, efforts are under way to determine milestone dates by which ANA units can realistically be expected to achieve higher rating levels. However, IJC added that in order for ANA units to achieve the rating level of “independent,” the army will first have to develop capabilities such as medical support, artillery, and fixed and rotary wing aviation²³ that are currently provided by U.S. and

²³In conjunction with the Afghan Ministry of Defense, NTM-A/CSTC-A is in the process of developing the Afghan Air Force to provide capabilities such as close air support and airlift, among others. According to NTM-A/CSTC-A, current plans estimate that the Afghan Air Force will be able to provide basic airlift by 2014 and, by 2016, close air support and intelligence, surveillance, and reconnaissance.

coalition partners—an effort that IJC stated will take considerable time to complete.

Development of Capable ANA Forces Faces Challenges in Several Areas

U.S. and international efforts to develop capable ANA forces have been challenged by shortages of leaders, literate personnel, and trainers. Moreover, although ANA equipping has improved slightly, various equipment shortages remain.

ANA Faces Leadership Gap and Limited Number of Literate Personnel

Despite some progress, the ANA is continuing to face shortfalls in non-commissioned officers (NCO) needed to provide leadership to ANA units in the field. As of October 2010, about one-quarter of NCO positions in ANA combat units were unfilled, as shown in table 4. This represents an improvement since our last report,²⁴ when we found that, between November 2007 and February 2008, the proportion of unfilled NCO positions ranged as high as 50 percent. In spite of this improvement, NTM-A/CSTC-A stated that it considers the ongoing shortfall of NCOs to be a major challenge, noting that development of leaders is essential to improving ANA capability.

Table 4: NCO Staffing in ANA Combat Units, as of October 2010

ANA unit	Number of NCO positions	Number of NCO positions unfilled	Percentage of NCO positions unfilled
111th Capital Division	2,016	756	38
201st Corps	5,654	1,376	24
203rd Corps	5,449	1,666	31
205th Corps	6,219	1,806	29
207th Corps	2,488	569	23
209th Corps	3,134	798	25
215th Corps	4,345	1,222	28
Special Operations Forces Division	2,570	220	9
Total	31,875	8,413	26

Source: GAO analysis of NATO data.

²⁴GAO-08-661.

Although NTM-A/CSTC-A has taken steps in conjunction with the Afghan Ministry of Defense to mitigate the shortage of NCOs, officials cautioned that these actions will not immediately create an NCO cadre with the desired level of experience. In January 2010, NTM-A/CSTC-A and the Ministry of Defense began implementation of a new, accelerated program to recruit high school graduates with no prior military experience and, over the course of 12 weeks, train them to be midlevel NCOs. In addition, the top 150 soldiers from each 8-week basic training class are selected to immediately thereafter attend 4 weeks of NCO training, from which they graduate as junior NCOs. According to NTM-A/CSTC-A, these and other initiatives will allow the ANA to eliminate its NCO shortage by March 2011. However, NTM-A/CSTC-A officials stated that portions of the NCO corps—particularly those that attend the accelerated 12-week program and graduate as midlevel NCOs—will continue to lack experience.

NTM-A/CSTC-A cited two primary causes of the ANA's NCO shortage. First, officials stated that due to the pressing need for ANA personnel in the field to participate in operations, army commanders may be reluctant to promote soldiers under their command to become NCOs or to release them to attend NCO training. Second, according to a senior NTM-A/CSTC-A official, the NCO shortfall is due to the rapid pace at which the ANA is growing. Specifically, the official stated that experienced leaders cannot be generated at the same rate as soldiers, thereby creating a leadership gap.

In addition to its NCO shortfall, the ANA has a limited number of literate personnel to learn specialized skills needed to reduce reliance on coalition forces. NTM-A/CSTC-A documentation as of August 2010 indicates that about 14 percent of ANA recruits are literate at the equivalent of a first-grade level. According to NTM-A/CSTC-A and Afghan officials, this low literacy rate is a key challenge to developing capabilities that the army will need to become less dependent on U.S. and international partners, such as logistics, engineering, communications, and intelligence. In addition, NTM-A/CSTC-A stated that illiteracy can impede efforts to institute basic accountability procedures, such as recording of equipment serial numbers.

To address this challenge, NTM-A/CSTC-A has incorporated 2 weeks of mandatory literacy training into the ANA's existing basic training curriculum, with the goal of enabling trainees to write their names and record serial numbers. In addition, a new 8-week literacy program began in September 2010. According to NTM-A/CSTC-A, this more lengthy program, which is intended to train students to the equivalent of a third-grade literacy level, will specifically target those ANA personnel who will

Shortfall in Coalition Training
Personnel Continues to Impede
Development of ANA
Capabilities

continue on to specialized training in technical skills necessary for the army to eventually support itself. However, as the commanding general of NTM-A/CSTC-A has stated, educating the entire ANA to the level needed for such specialization will take time and sustained effort.

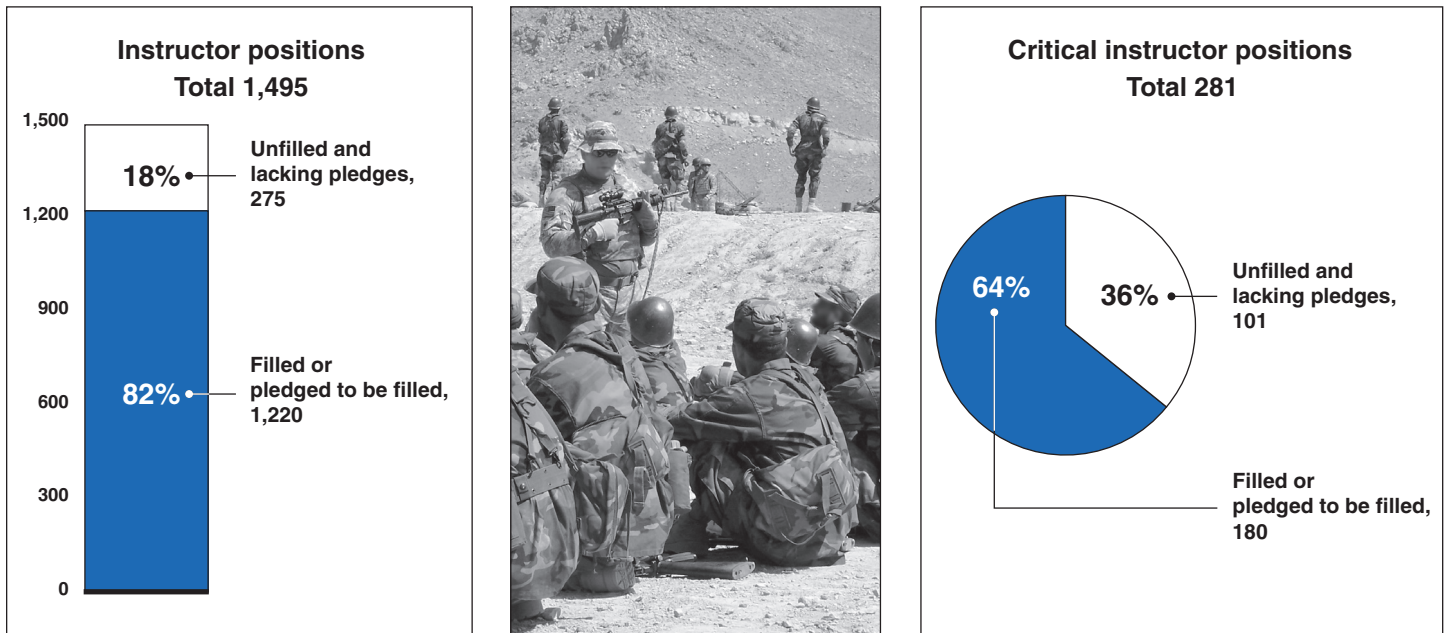
The ANA continues to experience shortages in coalition personnel needed to provide training and assist in its development.²⁵ These include shortfalls in instructors needed at ANA training facilities, as well as a shortage of training teams needed to develop the skills of army units once they are fielded.

NTM-A/CSTC-A documentation specifies that 1,495 instructors are needed to train the ANA as it grows to 171,600.²⁶ However, as of November 2010, about 18 percent (275 of 1,495) of instructor positions were unfilled and lacked pledges to fill them, as shown in figure 10. Furthermore, out of instructor positions that NTM-A/CSTC-A has identified as critical priorities, about 36 percent (101 of 281) were unfilled and lacked pledges. Officials with NTM-A/CSTC-A and the U.S. Mission to NATO cited several causes for the shortage of instructors, including low levels of political support for the Afghan mission in some NATO countries and the potential difficulty of financially supporting a troop presence abroad during the current global economic downturn.

²⁵We also reported in 2005 and 2008 on shortages of personnel to train the ANA. See GAO, *Afghanistan Security: Efforts to Establish Army and Police Have Made Progress, but Future Plans Need to Be Better Defined*, [GAO-05-575](#) (Washington, D.C.: June 30, 2005) and [GAO-08-661](#).

²⁶As noted earlier in this report, ANA growth to 171,600 personnel is intended to start rebalancing the infantry-heavy force of 134,000 by adding specialist units such as logistics and combat support battalions, route clearance companies, military intelligence, and military police—development of which requires specialized training.

Figure 10: Shortage of Instructors for the ANA, as of November 2010



Sources: GAO analysis of NATO data; GAO (photo).

While the United States has deployed additional forces to temporarily alleviate the shortage in instructors for the ANA, these efforts do not fully address the ANA’s instructor shortage. NTM-A/CSTC-A documentation notes that, due to the presence of additional U.S. personnel, the ANA’s average instructor-to-trainee ratio in basic training improved from about 1 instructor for every 79 trainees as of November 2009 to approximately 1 instructor for every 24 trainees as of November 2010—a key factor, according to NTM-A/CSTC-A, in improved marksmanship qualification rates among ANA trainees. (Fig. 11 shows one such U.S. soldier providing marksmanship training to ANA recruits.) However, according to NTM-A/CSTC-A, while U.S. forces on temporary deployment have improved the quality of ANA basic training, these personnel were not intended to provide instruction in the advanced skills that the ANA must acquire by the time it grows to 171,600.²⁷ Similarly, a November 2010 NTM-A/CSTC-A document noted a particularly serious shortage in the

²⁷NTM-A/CSTC-A informed us that these personnel may not have the military occupational specialties needed to teach the ANA specialized skills such as engineering, artillery, and intelligence.

number of instructors needed to teach the ANA specialized skills and stated that unless critical instructor positions are filled between December 2010 and July 2011, the ability of the ANA to develop skills it needs to start assuming lead responsibility for Afghanistan's security may be delayed.

Figure 11: U.S. Soldier Providing Marksmanship Training to ANA Basic Trainees



Source: GAO.

The ANA is also facing shortfalls in coalition training teams needed to develop the skills of new army units once they are fielded. According to NTM-A/CSTC-A, field-based training of the ANA is vital given that army forces completing unit training have limited capability. For example, NTM-A/CSTC-A data indicate that of the first 12 new ANA units fielded since the adoption of the new capability assessment system, 11 were assessed as either dependent on coalition forces for success or ineffective. Given the generally low level of capability that ANA units have upon completing unit training, NTM-A/CSTC-A officials stated that they expect newly formed units to receive substantial training in the field from training teams and partner units. However, shortages exist in the number of training teams available to assist in ANA development. NTM-A/CSTC-A documentation specifies that a total of 205 training teams are needed to complete fielding of a 171,600-person ANA by October 2011. However, as of September 2010, the total number of training teams fielded or pledged

ANA Has Received More Equipment, but Shortages Remain

by coalition nations was 164—41 fewer than the number needed. According to IJC, given the serious challenges that the ANA faces, the ability of army units to develop greater capability will be delayed if they lack training teams to provide field-based training.

Although equipping of the ANA has improved since we last reported, various shortages remain. Table 5 indicates that, as of November 2010, the ANA had less than half of the authorized equipment amount on hand for 17 of 48 equipment items (35 percent). This is a slight improvement since our 2008 report,²⁸ when we found that there were 21 of 55 equipment items (38 percent) for which army units had less than half of the required amount on hand.²⁹ Additionally, as of November 2010, the ANA had an average of about 72 percent of the authorized amount on hand per equipment item, as compared with an average of about 60 percent on hand per equipment item at the time of our last report. This improvement notwithstanding, shortages remain in weapons, vehicles, communications items, and protective equipment.

Table 5: ANA Equipment Items with Less Than Half of the Authorized Amount on Hand, as of November 2010

Item	Number authorized	Number on hand	Percentage of authorized on hand
Weapons			
D-30 howitzer	210	99	47
SPG-9 recoilless gun	750	254	34
Vehicles			
Variable reach rough terrain forklift	238	117	49
M916 tractor	124	56	45
M870 trailer	131	52	40
M1151 Humvee	2,108	829	39
Motorcycle	300	110	37
Fire truck	50	10	20

²⁸GAO-08-661.

²⁹The total number of equipment items decreased from 55 to 48 primarily because the 55 included former Eastern bloc weapons, such as AK-47 rifles, that are no longer authorized for the ANA.

Item	Number authorized	Number on hand	Percentage of authorized on hand
Maintenance van	219	13	6
Fuel trailer	97	5	5
Warehouse forklift	180	4	2
Communications equipment			
Programming kit	650	308	47
Very high-frequency handheld radio	31,209	14,767	47
High-frequency base station	1,497	685	46
Very high-frequency vehicle-mounted radio	13,055	4,440	34
Tactical telephone	14,749	2,089	14
Protective equipment			
Kevlar helmet	144,638	40,803	28

Source: GAO analysis of NATO data.

NTM-A/CSTC-A and DOD officials cited a variety of causes for the ANA's remaining equipment shortfalls, including competing priorities for equipment and delays in production and shipping. As equipment orders are filled, ANA units may not be the top priority to receive certain equipment items. For instance, NTM-A/CSTC-A officials stated that U.S. military personnel currently in combat have a higher priority to receive some of the equipment that the ANA needs. In addition, officials with the U.S. Central Command stated that given the limited availability of air assets into Afghanistan, transporting the 30,000 additional U.S. forces—and their equipment—has been a higher priority than supplying the ANA. NTM-A/CSTC-A officials also attributed ANA equipment shortages to production limitations, particularly for communications equipment. A senior Defense Security Cooperation Agency official added that, in the case of certain communications items, NTM-A/CSTC-A did not submit equipment requests in a timely manner, thereby exacerbating production limitations. NTM-A/CSTC-A also cited delayed shipment of equipment items as a factor in certain shortages.

Although the ANA's equipping levels have slightly improved, IJC documentation indicates that not all pieces of equipment that the ANA has on hand are considered ready to be used in operations. According to IJC, while factors such as enemy action and normal wear and tear can lead to equipment being deemed unserviceable, an additional factor is that the ANA continues to lack responsibility for its equipment. In addition, a

senior NTM-A/CSTC-A official stated that the ANA's nascent logistics system gives it limited ability to maintain or repair the equipment it receives. Similarly, IJC and SIGAR³⁰ have both identified the ANA's weak logistics system as a significant challenge to development of capable army units. Consequently, although IJC and NTM-A/CSTC-A are working to institute programs to address these challenges, concerns exist about the extent to which the ANA will properly maintain the equipment items it receives.

Future ANA Sustainment Costs Have Not Been Determined, and Studies Indicate More Growth May Be Needed

DOD and NATO have not completed an analysis of how much funding will be needed to pay for ANA sustainment beyond 2011. Such analysis is important given that, as of January 2010, the International Monetary Fund projected that it will take at least until 2023 for the Afghan government to raise sufficient revenues to cover its operating expenses, including those related to the army—thereby highlighting Afghanistan's continued dependence on external sources of funding. In addition, DOD and NATO studies indicate that growth of the ANA beyond the current end goal of 171,600 may be necessary, which will require additional funding beyond what the United States and international community have already provided.

DOD and NATO Have Not Completed Analysis of ANA Sustainment Costs

DOD budget documentation indicates that, beyond the \$7.5 billion requested in fiscal year 2011, no additional funding is needed to support the ANA's growth to 171,600. According to NTM-A/CSTC-A, once the ANA reaches its current end goal, which has an October 2011 target date, the focus of funding efforts will turn to sustainment activities, such as salary payments and equipment replacement. However, as of August 2010, neither DOD nor NATO had completed an analysis of how much future funding will be needed to sustain the ANA. Prior GAO work has also found that DOD has not adequately analyzed future funding needed to sustain the ANSF.³¹ Furthermore, although DOD has produced a series of congressionally mandated reports since 2008 on the U.S. plan for sustaining the ANSF, these documents have not included estimates of the ANA's future sustainment costs. While NTM-A/CSTC-A provided us with estimates indicating that sustainment of 171,600 ANA forces would cost

³⁰Office of the Special Inspector General for Afghanistan Reconstruction, Audit 10-11.

³¹We reported in 2005 and 2008 on inadequate analysis of future funding needed to sustain the ANSF. See [GAO-05-575](#) and [GAO-08-661](#).

between \$4.2 billion and \$4.5 billion annually from fiscal years 2012 through 2014, DOD officials stated that they had not reviewed NTM-A/CSTC-A's analysis and did not consider the resulting estimates to be official DOD figures on future sustainment costs. However, these officials said that they were unaware of any analysis DOD had conducted of how much ANA sustainment will cost. Similarly, while NATO documentation states that the amount of funding needed to sustain 171,600 ANA personnel is under analysis, an official at the U.S. Mission to NATO confirmed that no such analysis had been completed as of August 2010. To date, the United States has been the major contributor of sustainment funds for the ANA, with more than \$5 billion allocated since 2005. Officials at NTM-A/CSTC-A asserted that regardless of how much ANA sustainment costs, the total each year will be considerably less than the cost of maintaining a large U.S. and coalition troop presence in Afghanistan.

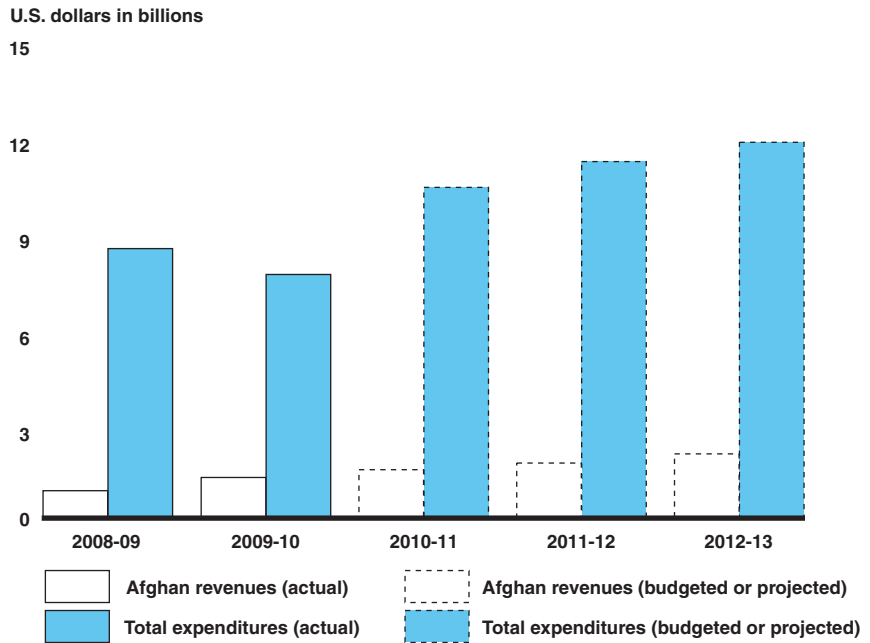
Afghan Revenues Have Increased but Remain Limited

Analysis of how much future funding is needed to sustain the ANA is particularly important given the Afghan government's limited ability to financially support the ANA. In 2008,³² we reported that until Afghan revenues increased substantially, the international community would likely need to assist in paying for sustainment of Afghanistan's security forces. Subsequently, in June 2010,³³ we noted that Afghanistan cannot cover its projected government expenditures without relying on expected levels of foreign assistance from the international community, as shown in figure 12.

³² [GAO-08-661](#).

³³ [GAO-10-655R](#).

Figure 12: Afghan Revenues and Total Expenditures, 2008-2013



Sources: GAO analysis of Afghan Ministry of Finance and Afghan National Development Strategy data.

Note: Revenues and expenditures shown for 2008-09 and 2009-10 are actual figures. Data shown for 2010-11 are budget figures, and data shown for 2011-12 and 2012-13 are projections.

Although Afghan government funding in support of the ANA has increased in recent years, it continues to fall short of the full amount needed to pay for the ANA’s recurring sustainment costs. For example, the Afghan government budgeted about \$290 million in solar year 1389³⁴ for the ANA—nearly one-fifth of the nation’s projected total revenues of \$1.5 billion for the year, and an increase of about 17 percent from the approximately \$250 million budgeted for the ANA the prior year. By comparison, however, annual U.S. funding for ANA sustainment has exceeded \$650 million every year since fiscal year 2007 and rose to \$1.9 billion in fiscal year 2010—figures that demonstrate the magnitude of sustainment costs that the Afghan government is not yet able to pay. Furthermore, as noted earlier, available estimates indicate that the cost of sustaining the 171,600-person ANA could exceed \$4 billion per year. According to senior Afghan officials

³⁴Afghanistan’s budget cycle is organized around solar years. Solar year 1389 began on March 21, 2010, and will end on March 20, 2011.

with whom we met, it will be at least a decade before Afghanistan can financially sustain the ANA. Similarly, a January 2010 International Monetary Fund analysis projected that it will take at least until 2023 for the Afghan government to raise sufficient revenues to cover its operating expenses, including those related to the army.³⁵

DOD and NATO Studies Indicate ANA May Need to Grow Beyond Current End Goal

While NTM-A/CSTC-A and DOD documents state that any ANA growth beyond the current end goal is subject to approval of the international community, several DOD and NATO studies suggest that, even after the ANA reaches a size of 171,600, it may need to expand by nearly another 70,000 personnel in order to quell the insurgency. For example, an August 2009 ISAF assessment stated that the ANA would need to grow to an estimated end-strength of 240,000 personnel in order to conduct sustained counterinsurgency operations in key areas of the country. Similarly, an October 2009 NTM-A/CSTC-A document concluded that defeating the insurgency would require 240,000 ANA forces. A senior Afghan official we met with also stated that the Ministry of Defense considers 240,000 to be the ANA's necessary end-strength.

Despite the variety of sources recommending a force size of 240,000, officials with NTM-A/CSTC-A and the Office of the Secretary of Defense cautioned that there is no consensus on what the ANA's ultimate end-strength should be, and that any decision on further growth will have to take into account Afghanistan's security situation. Regardless, the extent of additional growth that is under consideration indicates that significant future funding will be needed for continued ANA expansion and sustainment. According to NTM-A/CSTC-A, every 10,000 army personnel that are added to the ANA will cost about \$500 million to train and equip and an additional \$300 million annually to sustain.

Conclusions

The United States has identified July 2011 as the start date for the withdrawal of its combat troops from Afghanistan, following the beginning of the transition of security responsibilities to the Afghan government in early 2011—a transfer that the United States and its NATO allies have

³⁵International Monetary Fund, *Islamic Republic of Afghanistan: Sixth Review Under the Arrangement Under the Poverty Reduction and Growth Facility, Request for Waiver of Nonobservance of a Performance Criterion, Modification and Performance Criteria, and Rephasing and Extension of the Arrangement*, Country Report No. 10/22 (Washington, D.C.: January 2010).

agreed to complete by the end of 2014. Developing an Afghan army that is capable of assuming the lead for security is a vital element of this transition. Since we last reported, the United States and its international partners have made important progress in accelerating ANA growth. However, no ANA units have been assessed as capable of operating independent of coalition assistance, and a variety of challenges put the ANA's continued growth and development at risk. Of particular concern is the ongoing shortfall in coalition training personnel, which continues to hamper the ANA's ability to acquire skills it needs to become less dependent on coalition forces and begin assuming lead responsibility for Afghanistan's security. Until this shortfall is addressed, the ability of the ANA to develop necessary capabilities will remain at risk.

Due to the Afghan government's limited financial resources, international backing of the ANA will be needed for years to come—at least a decade, by some estimates—if the current course is to be maintained. However, neither DOD nor NATO has completed an analysis of the estimated future funding needed to sustain the ANA. Moreover, there are several indications that the ANA will need to grow beyond its current end goal of 171,600. Given the \$20 billion the United States has already invested in ANA development and the additional \$7.5 billion planned, it is vital that decision makers have information on future funding requirements. Without clarification of what additional ANA growth is needed, if any, and the associated funding requirements, as well as estimates of future ANA sustainment costs, decision makers will continue to lack key information to guide future investments and weigh potential alternatives.

Recommendations for Executive Action

To help ensure that the ANA receives the training it needs to become capable of operating independent of coalition forces, we recommend that the Secretary of Defense work with international partners to eliminate the ongoing shortfall in training personnel for the ANA.

Additionally, to help ensure that DOD, Congress, and other decision makers have sufficient information to weigh future funding options in support of Afghanistan's security, we recommend that the Secretary of Defense, in conjunction with international partners, take the following three actions:

- Clarify the extent to which the ANA may need to grow beyond its current internationally approved end goal.

-
- Identify the funding required for such growth.
 - Develop detailed estimates of future ANA sustainment costs.

Agency Comments and Our Evaluation

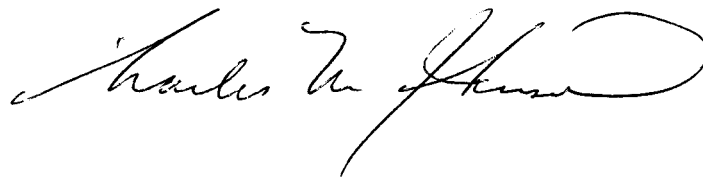
We provided a draft of this report to DOD and State for their review and comment. DOD provided written comments, which are reprinted in appendix III. State did not provide written comments. Both DOD and State provided technical comments, which we have incorporated as appropriate.

DOD concurred with our recommendation to work with international partners to eliminate the ongoing shortfall in training personnel for the ANA, noting that the U.S. government and NATO have made eliminating the shortfall a priority over the past year, but that more trainers will be needed.

DOD partially concurred with our recommendations to clarify the extent of additional ANA growth needed, identify the funding needed for such growth, and develop detailed estimates of future ANA sustainment costs. Regarding our recommendation to clarify the extent of further ANA growth needed, DOD stated that the ANA's final end-strength is not controlled by DOD but by a joint process also involving the Afghan government and international community. We acknowledge the role of the Afghan government and the international community in determining the size of the ANA and note that our recommendation specified DOD should work in conjunction with international partners to clarify the extent of additional ANA growth needed. Regarding our recommendations to identify the funding required for additional ANA growth and develop detailed estimates of future ANA sustainment costs, DOD stated that it is currently evaluating potential growth of the ANA in 2012 and has prepared cost estimates to grow and sustain various ANA force levels. DOD asserted that it is difficult to speculate about ANA growth beyond 2012—and the associated costs—given the many variables involved. We continue to believe that DOD should prepare detailed estimates of the costs to grow and sustain the ANA under various force size scenarios in order to inform future funding decisions. While we acknowledge that any estimates of future costs may have some limitations, we believe that the experience the United States and NATO have gained through years of efforts to develop the ANA provides sufficient basis for such estimates.

We are sending copies of this report to the appropriate congressional committees, DOD, and State. The report also is available at no charge on the GAO Web site at <http://www.gao.gov>.

If you or your staff members have any questions about this report, please contact me at (202) 512-7331 or johnsoncm@gao.gov. Contact points for our Office of Congressional Relations and Public Affairs may be found on the last page of this report. Key contributors to this report are listed in appendix IV.

A handwritten signature in black ink, appearing to read "Charles M. Johnson, Jr.", with a large, stylized flourish at the end.

Charles Michael Johnson, Jr.
Director, International Affairs and Trade

List of Congressional Addressees

The Honorable Thad Cochran
The Honorable Susan M. Collins
The Honorable Daniel K. Inouye
The Honorable John F. Kerry
The Honorable Patrick J. Leahy
The Honorable Carl Levin
The Honorable Joseph I. Lieberman
The Honorable Richard G. Lugar
The Honorable John McCain
United States Senate

The Honorable Howard P. McKeon
Chairman
The Honorable Adam Smith
Ranking Member
Committee on Armed Services
House of Representatives

The Honorable Ileana Ros-Lehtinen
Chairman
The Honorable Howard L. Berman
Ranking Member
Committee on Foreign Affairs
House of Representatives

The Honorable Darrell E. Issa
Chairman
Committee on Oversight and Government Reform
House of Representatives

The Honorable C.W. Bill Young
Chairman
The Honorable Norman D. Dicks
Ranking Member
Subcommittee on Defense
Committee on Appropriations
House of Representatives

The Honorable Kay Granger
Chairwoman
The Honorable Nita Lowey
Ranking Member
Subcommittee on State, Foreign Operations
and Related Programs
Committee on Appropriations
House of Representatives

The Honorable Jason Chaffetz
Chairman
The Honorable John Tierney
Ranking Member
Subcommittee on National Security, Homeland Defense
and Foreign Operations
Committee on Oversight and Government Reform
House of Representatives

The Honorable Michael Honda
House of Representatives

Appendix I: Objectives, Scope, and Methodology

To examine the progress made and challenges faced in expanding the size of the Afghan National Army (ANA), we reviewed documentation from the Department of Defense (DOD), the North Atlantic Treaty Organization (NATO), and the NATO-led International Security Assistance Force (ISAF); monthly progress reports produced by the Joint Chiefs of Staff; monthly personnel reports from the ISAF Joint Command (IJC); documents obtained from NATO Training Mission-Afghanistan/Combined Security Transition Command-Afghanistan (NTM-A/CSTC-A); and prior GAO reports.

To examine the progress made and challenges faced in developing ANA capability, we reviewed planning documents; monthly progress reports produced by the Joint Chiefs of Staff; assessment reports from IJC; documents obtained from NATO, NTM-A/CSTC-A, IJC, and the Center for Army Lessons Learned; and prior GAO and Special Inspector General for Afghanistan Reconstruction (SIGAR) reports.

To examine how much estimated future funding will be needed to sustain and further grow the ANA, we reviewed NATO documentation; budget data from the Afghan Ministry of Finance; a January 2010 International Monetary Fund analysis of Afghanistan's economic performance; sustainment estimates from NTM-A/CSTC-A; and prior GAO reports. We did not independently estimate ANA sustainment costs or assess the validity of NTM-A/CSTC-A's sustainment estimates, and we include NTM-A/CSTC-A's estimates in this report only to broadly illustrate the potential magnitude of future ANA sustainment costs. We also reviewed the initial assessment of the situation in Afghanistan as prepared by the Commander of ISAF and U.S. forces in Afghanistan, as well as documentation summarizing several DOD and ISAF analyses of the ANA's force size.

In addition, we also met with the following officials to discuss our objectives:

- In the Washington, D.C., area, we met with officials from the Joint Chiefs of Staff, the Office of the Secretary of Defense, the Defense Security Cooperation Agency, and the Department of State's (State) Bureau of South and Central Asian Affairs and Office of NATO Operations. In addition, we interviewed representatives of the U.S. Army Forces Command by telephone.
- In Tampa, Florida, we met with officials at the U.S. Central Command.

- In Brussels, Belgium, we met with officials at the U.S. Mission to NATO and representatives of the U.S. Military Delegation to NATO, including the deputy military representative to NATO.
- In Kabul, Afghanistan, we met with officials from NTM-A/CSTC-A, including the deputy commanding general for ANA issues; IJC; Embassy Kabul; and the Afghan Ministry of Defense, including the Deputy Minister of Defense. We also observed ANA training at two training facilities. In addition, we interviewed NTM-A/CSTC-A officials based in Afghanistan by telephone.

To determine the reliability of the data we collected on funding, ANA personnel figures, ANA capability, coalition training personnel, and equipment, we compared and corroborated information from multiple sources and interviewed cognizant officials regarding the processes they use to collect and track the data.

- To determine the completeness and consistency of U.S. and international funding data, we compiled and compared data from DOD, State, NTM-A/CSTC-A, and ISAF. We also compared the funding data with agency budget requests and reports to Congress to corroborate their accuracy. In addition, we compared the funding data with our June 2008¹ report on the Afghan National Security Forces. Differences between funding totals shown in table 2 of this report and the ANA funding information presented in our June 2008 report are due to the following factors:
 - Totals in this report are more current.
 - Totals in this report do not include the value of excess defense articles provided to the ANA because agency officials clarified that these should not be considered allocated funds.
 - For fiscal year 2008, the total included in our June 2008 report included budget requests. Subsequently, in some cases, the amount of funding allocated differed from the amount originally requested, such as the 2008 allocation of money from the Afghanistan Security Forces Fund.

Although we did not audit the funding data and are not expressing an opinion on them, based on our examination of the documents received

¹[GAO-08-661](#).

and our discussions with cognizant agency officials, we concluded that the funding data we obtained were sufficiently reliable for the purposes of this engagement.

- We have previously assessed the reliability of ANA personnel data as part of our prior work and found the data to be sufficiently reliable. In order to update our assessment, we spoke with officials from the Office of the Secretary of Defense and NTM-A/CSTC-A. In addition, we asked NTM-A/CSTC-A how the data are collected, tracked, and reviewed for accuracy. Based on our discussions with agency officials and the documentation provided to us by NTM-A/CSTC-A, we determined that the ANA personnel data we collected were sufficiently reliable for the purposes of this engagement.
- We did not independently assess the capability of ANA units; rather, we relied on IJC evaluations of the army's capability. To assess the reliability of IJC's capability evaluations, we reviewed reporting by SIGAR to identify the weaknesses it identified in the prior system IJC used to evaluate ANA capability. Subsequently, we asked IJC to explain how its new assessment system addresses these weaknesses, what steps it has taken to train coalition personnel to use the new system in a consistent manner, and how it reviews the resulting ANA capability figures for accuracy. In addition, an official with SIGAR stated that although the new assessment system has not yet been independently audited, it does reflect IJC's responsiveness to recommendations SIGAR made in its June 2010 report² on the prior assessment system. Based on the documentation IJC provided us with in response to these questions and the input we received from SIGAR, we concluded that the ANA capability figures we obtained were sufficiently reliable to broadly characterize what proportion of ANA units are rated at each level of capability.
- To determine the reliability of data on coalition training personnel, we interviewed officials from NTM-A/CSTC-A to discuss shortages in training personnel fielded. In addition, we asked NTM-A/CSTC-A how the data on coalition training personnel are collected, tracked, and checked for accuracy. In addition, we compared different lists of training personnel and asked officials why the number of training personnel fielded has varied over time. Based on our discussions with agency officials and the

²Office of the Special Inspector General for Afghanistan Reconstruction, Audit 10-11.

documentation provided to us by NTM-A/CSTC-A, we determined that the data we collected on coalition training personnel were sufficiently reliable for the purposes of this engagement.

- We have previously assessed the reliability of ANA equipment data as part of our prior work and found the data to be sufficiently reliable. In order to update our assessment, we interviewed NTM-A/CSTC-A officials to discuss shortages of equipment and procedures for tracking the equipment provided to the ANA. Additionally, we asked NTM-A/CSTC-A how the equipment data are collected, tracked, and reviewed for accuracy. We also compared different lists of equipment on hand and asked IJC why the amount of equipment on hand differs, in some cases, from the amount of equipment that is considered serviceable. Based on our discussions with agency officials and the documentation provided to us by NTM-A/CSTC-A and IJC, we concluded that the ANA equipment data we obtained were sufficiently reliable for the purposes of this engagement.
- We have previously assessed the reliability of data on enemy-initiated attacks in Afghanistan as part of our prior work and found the data to be sufficiently reliable. In order to update our assessment, we conducted additional reliability checks and reviewed the Defense Intelligence Agency's methodology for collecting the data. Based on these steps, we determined that the data we collected on enemy-initiated attacks were sufficiently reliable for the purposes of this engagement.

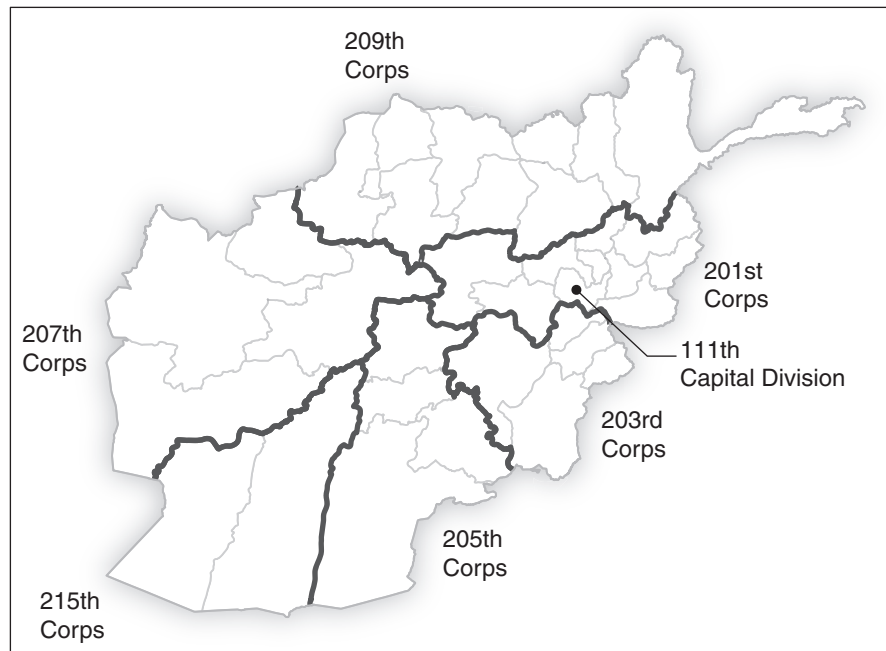
We conducted this performance audit from September 2009 to January 2011, in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Appendix II: Structure of the Afghan National Army

The force structure for the ANA includes (1) Ministry of Defense and general staff personnel, who are responsible for developing, fielding, and ensuring the operational readiness of the ANA; (2) sustaining institutions and intermediate commands, which support the Ministry of Defense at an institutional level; (3) combat forces, the operational arm of the ANA; and (4) Afghan Air Force personnel, who provide support for Afghan army and police forces.

Combat forces form the basic operational arm of the ANA and are divided into six corps and one division, located in different regions of Afghanistan as depicted in figure 13. Each corps or division includes between one and four brigades. A typical brigade consists of a headquarters, a garrison support unit, four infantry battalions, one combat support battalion, and one combat services support battalion. ANA battalions are referred to as kandaks. Infantry kandaks, with approximately 800 personnel each, are the most common units in the ANA.

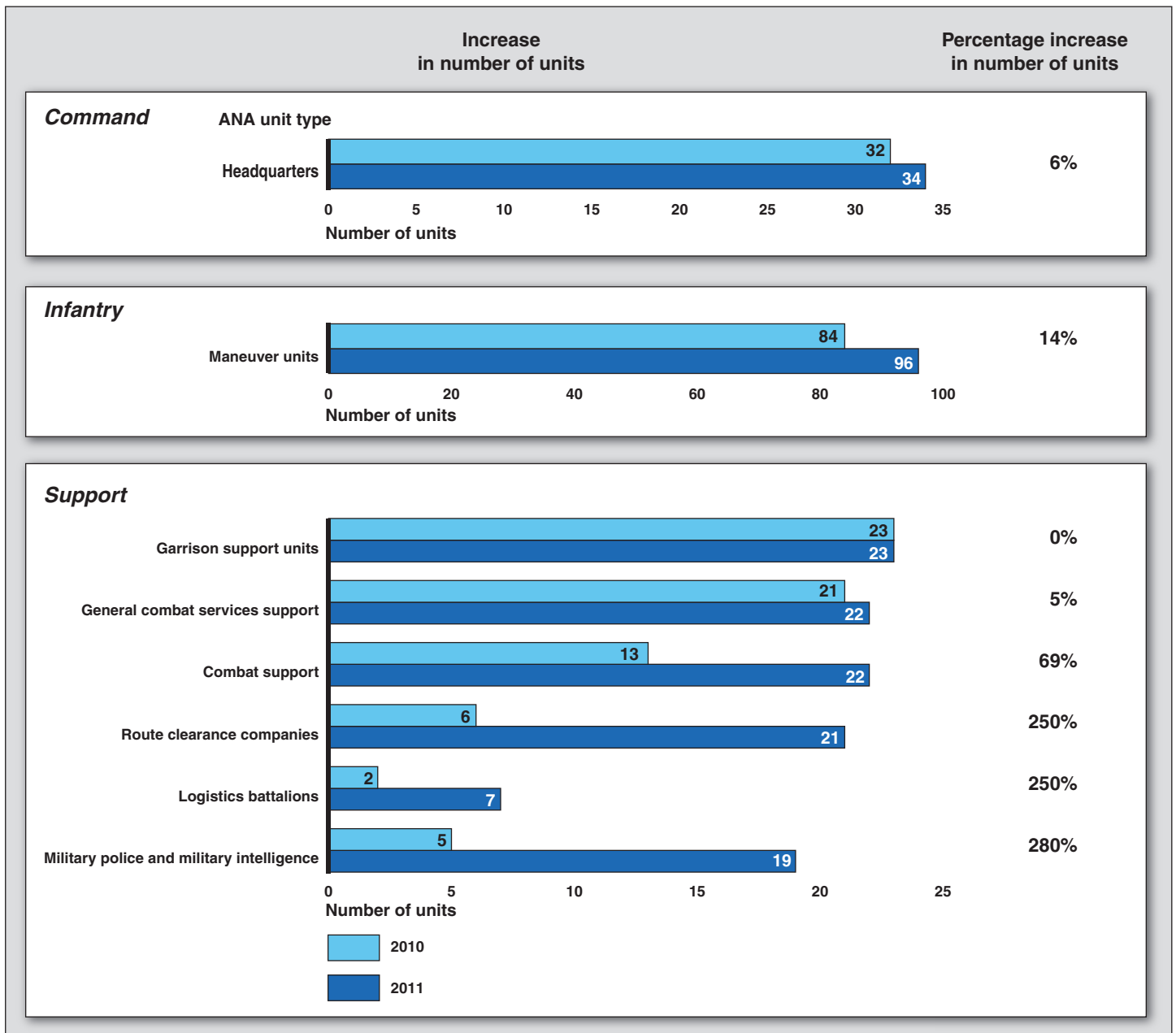
Figure 13: Geographic Distribution of Afghan Army Combat Forces



Source: GAO analysis of DOD data.

As the ANA grows from a 134,000 personnel force in 2010 to a 171,600 personnel force in 2011, both combat and support units will increase in number. After fielding of combat forces is completed, force generation efforts will shift to creating support units, as depicted in figure 14. Some support units, such as route clearance companies, logistics battalions, and military police and military intelligence units, are planned to more than double in number.

Figure 14: Planned Changes in ANA Force Composition between 2010 and 2011



Source: GAO analysis of NATO data.

Appendix III: Comments from the Department of Defense



OFFICE OF THE ASSISTANT SECRETARY OF DEFENSE

2700 DEFENSE PENTAGON
WASHINGTON, DC 20301-2700

Mr. Charles M. Johnson, Jr.
Director, International Affairs and Trade
U.S. Government Accountability Office
441 G Street, N.W.
Washington, D.C. 20548

Dear Mr. Johnson:

This is the Department of Defense (DoD) response to the GAO draft report, GAO-11-66, "AFGHANISTAN SECURITY: Afghan Army Growing but Additional Trainers Needed; Long-Term Costs Not Determined," dated December 3, 2010 (GAO Code 320712). DoD comments refer to the two recommendations in the draft report.

RECOMMENDATION 1: The GAO recommends that the Secretary of Defense work with international partners to eliminate the ongoing shortfall in training personnel for the Afghan National Army (ANA).

DOD RESPONSE: DoD concurs in the recommendation and notes that the U.S. Government, including DoD, and NATO have made eliminating the shortfall of trainers a priority over the past year. DoD has developed a coordinated approach to support NATO's force generation efforts in support of NATO Training Mission-Afghanistan's trainer requirements. This was a key objective at several high-level NATO meetings over the past year, including the NATO Summit in Lisbon in November 2010. At the NATO Summit in Lisbon, the Heads of State and Government announced that international partners had met the current priority requirements for ANA trainers, but acknowledged that further trainer requirements existed for the future.

RECOMMENDATION 2: Additionally, to help ensure that DoD, Congress, and other decision makers have sufficient information to weigh future funding options in support of Afghanistan's security, the GAO recommends that the Secretary of Defense, in conjunction with international partners: a) clarify the extent to which the ANA may need to grow beyond its current internationally approved end goal; b) identify the funding required for such growth; and c) develop detailed estimates of future ANA sustainment costs.

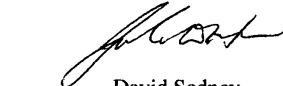
DOD RESPONSE: DoD partially concurs in this recommendation. The Department is currently evaluating potential growth of the ANA in 2012. To help inform that evaluation and future growth decisions, the Department has prepared cost estimates to grow and sustain various ANA force levels. The necessary resources to support an



eventual growth decision will be included in the Department's upcoming budget submission and are regularly shared with our international partners to encourage them to contribute the necessary resources. Beyond 2012, it is difficult to speculate as to the exact overall ANA end-strength requirement and associated costs due to the large number of variables (e.g., size and composition of international forces, future security threat, and future capability of the ANA). Additionally, we note that the final end-strength of the ANA is not controlled by the DoD, but ultimately decided by the Government of Afghanistan and the international community through the Joint Coordination Monitoring Board process.

My point of contact is Ms. Cara Negrette, (703) 695-8268, or email:
cara.negrette@osd.mil.

Sincerely,


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

Appendix IV: GAO Contact and Staff Acknowledgments

GAO Contact

Charles Michael Johnson, Jr., (202) 512-7331, or johnsoncm@gao.gov

Staff Acknowledgments

In addition to the individual named above, Hynek Kalkus (Assistant Director), Aniruddha Dasgupta, Arthur Lord, Jonathan Mulcare, Jacquelyn Williams-Bridgers, David Dayton, Karen Deans, Martin De Alteriis, Mark Dowling, Etana Finkler, Bruce Kutnick, and Michael Silver made key contributions to this report. Mason Calhoun, Joyce Evans, Cheron Green, Cristina Ruggiero-Mendoza, Cynthia S. Taylor, and Laverne Tharpes provided technical assistance.

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