

# SIGAR

**Special Inspector General for  
Afghanistan Reconstruction**

SIGAR 19-49 Audit Report

## Drug Treatment in Afghanistan: The Overall Impact and Sustainability of More Than \$50 Million in Department of State Projects is Unknown



JULY  
2019

# SIGAR

## Special Inspector General for Afghanistan Reconstruction

### WHAT SIGAR REVIEWED

Since 2002, stemming Afghanistan's drug production and trade has been an important goal of the United States. To that end, the U.S. government has spent more than \$8.9 billion on counternarcotics efforts. The Department of State's (State) Bureau of International Narcotics and Law Enforcement Affairs (INL) plays a role in the counternarcotics mission in Afghanistan, which includes work to address drug use and addiction.

INL has worked with the Afghan government and international organizations, such as the Colombo Plan and the United Nations Office on Drugs and Crime (UNODC), since 2007 to establish a drug treatment program that includes operating and maintaining drug treatment centers, developing international drug treatment models and curricula, recruiting and training Afghan clinical staff, and funding clinical and nonclinical staff salaries.

The objectives of this audit were to assess the extent to which INL and its implementing partners (1) evaluated the performance of its drug treatment projects; (2) conducted required monitoring of the projects; and (3) assessed the sustainability of the projects, and identified and addressed challenges to sustaining them.

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July 2019

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### SIGAR 19-49 AUDIT REPORT

#### WHAT SIGAR FOUND

INL is the largest international funder of efforts to reduce drug demand in Afghanistan and has sought to establish self-sustaining drug treatment projects. Although INL spent at least \$50.5 million on 41 drug treatment projects that the Colombo Plan and UNODC implemented from January 2013 to April 2018, INL does not know the impact to date of its investment.

SIGAR found that because INL has not evaluated the performance of its projects, INL cannot determine the progress or impact its drug treatment projects have had. INL has not evaluated the performance of its drug treatment projects in Afghanistan for several reasons. First, although INL developed a performance management plan (PMP) in 2014 and an updated version in 2017, it has not implemented either plan or tracked project performance against their indicators, as State guidance recommends. The PMP established how to measure and evaluate project performance and results, among other things. Second, INL did not define project requirements identifying, for example, what projects should achieve and how these would be achieved, against what could measure project progress and performance. State attorneys said that the projects supported through letters of agreement (LOA) do not have project requirements and that the "measures" in an approved project proposal serve to establish a "common understanding" between INL and its implementers, the Colombo Plan and UNODC. Third, INL officials confirmed that INL relied on the Colombo Plan and UNODC to measure and submit information on their own performance, but did not validate this information, as State guidance recommends. Finally, INL's ongoing external evaluation of its drug demand reduction program will be limited. The evaluation will not assess the performance of all drug treatment projects that are part of the overall program, and the evaluation's results cannot be linked to individual projects.

Although INL monitored its LOAs and drug treatment projects to some extent, it did not monitor the projects in accordance with State guidance. Specifically, INL's Agreement Officer's Representatives (AOR) did not conduct site visits to project locations, did not maintain complete and consistent files or specific records, and could not demonstrate how they reported project implementation concerns or issues to the Agreement Officer (AO), as guidance requires or recommends. In addition, SIGAR found that several factors limited INL's monitoring of its projects. For example, INL officials said AORs did not monitor the implementers' performances against a list of project requirements. However, as SIGAR reported above, there were no project requirements to list. INL officials also said each AOR has the discretion to determine the requirements and deliverables he or she tracks and monitors for each project. As a result, INL's AORs did not have a common, consistent understanding of the requirements, activities, and deliverables the implementers should produce. INL's monitoring also was limited because it could not fully account for the resources and activities INL funds, as State guidance recommends. For example, although INL accepted UNODC's required

financial reports, these reports did not explain specifically how UNODC used INL funding to implement its drug treatment projects and only broadly explained how UNODC used funds from the United States and other donor nations. Because INL did not follow its monitoring requirements and guidance, and the monitoring it did was limited, INL is unable to determine whether its efforts are working as intended, fully account for its resources, or determine whether those resources are achieving its goals and objectives.

INL considered the sustainability of drug treatment projects to some extent in its 2013 *INL Transition Plan for the Substance Abuse Treatment System in Afghanistan*. INL intended to use this transition plan to guide its own and its stakeholders' efforts to gradually transfer control of 86 INL-supported and Afghan non-governmental organizations (NGO) operated drug treatment centers to the Afghan government from 2014 through 2017. Since 2015, when INL started transferring the 86 centers to the Afghan government, INL has stopped funding 26 of them and has reduced financial support for the remaining 60 by over 50 percent. INL and its stakeholders have faced delays in implementing the transition plan because of disagreements between the Ministry of Public Health (MOPH) and Afghan NGOs operating the centers. Although INL did consider the sustainability of its projects in the 2013 transition plan, INL did not assess sustainability and produce sustainability plans for its projects in accordance with requirements. For example, of the 41 drug treatment projects, INL did not assess the sustainability of 35 that required an assessment. INL did not have any requirements to assess the sustainability of the 6 remaining projects. Because INL has not met sustainability requirements for all its drug treatment projects, it has not adequately considered whether the Afghan government or another Afghan entity will be able to sustain its drug treatment efforts.

INL officials, INL's implementers, and Afghan stakeholders have identified three challenges that affect the implementation of State's drug treatment projects and pose a threat to the Afghan government's ability to sustain them: (1) significant gaps in the Afghan government's funding due to over 50 percent cuts in INL assistance; (2) attrition of qualified Afghan staff providing treatment services; and (3) differences in INL's approach and the Afghan government's approach to treating drug addiction. However, these entities are taking some action to start addressing the challenges. For example, INL and Colombo Plan officials said they have tried to address attrition problems by working with the Afghan government and NGOs to implement measures to retain trained staff. In addition, the Colombo Plan has instituted exit interviews to find out why staff leave.

## WHAT SIGAR RECOMMENDS

To improve overall INL performance measurement and monitoring of LOA-supported drug treatment projects, SIGAR recommends that Assistant Secretary of State for International Narcotics and Law Enforcement:

- 1. Direct INL personnel managing and monitoring the drug treatment projects to fully implement existing State and INL performance measurement guidance when measuring the performance of its projects, including recommendations to implement INL's performance management plans.**
- 2. Establish and document in each approved project proposal a specific set of project requirements that an implementer must meet, such as details on the objectives to be addressed, the activities to be conducted, and the deliverables to be produced.**
- 3. Direct INL Agreement Officers (AO) and Agreement Officer's Representatives (AOR) for the drug treatment projects to comply with existing monitoring requirements, including maintaining adequate AOR files and identifying the AO to which each AOR reports.**
- 4. Define the information implementers must include in their required periodic financial progress reports, such as details on how INL funds are used for each project.**

To better understand the impact of INL's drug treatment projects in Afghanistan and the Afghan government's ability to sustain these projects, SIGAR recommends that Assistant Secretary of State for International Narcotics and Law Enforcement:

- 5. Direct INL personnel managing and monitoring the drug treatment projects to comply with INL's existing sustainability requirements by assessing the sustainability of the projects and producing sustainability plans.**

SIGAR received written comments on a draft of this report from the Acting Executive Director for International Narcotics and Law Enforcement Affairs. In the comments, INL concurred with all five recommendations.



**SIGAR**

Office of the Special Inspector General  
for Afghanistan Reconstruction

July 12, 2019

The Honorable Michael R. Pompeo  
Secretary of State

The Honorable Kirsten D. Madison  
Assistant Secretary for International Narcotics  
and Law Enforcement Affairs

The Honorable John R. Bass  
U.S. Ambassador to Afghanistan

This report discusses the results of SIGAR's audit of the Department of State's (State) Bureau of International Narcotics and Law Enforcement Affairs' (INL) implementation and oversight of drug treatment projects in Afghanistan. Since January 2013, INL has spent more than \$50 million on 41 drug treatment projects implemented by the Colombo Plan and the UN Office on Drugs and Crime.

We are making five recommendations. We recommend that Assistant Secretary of State for International Narcotics and Law Enforcement (1) direct INL personnel managing and monitoring the drug treatment projects to fully implement existing State and INL performance measurement guidance when measuring the performance of its projects, including recommendations to implement INL's performance management plans; (2) establish and document in each approved project proposal a specific set of project requirements that an implementer must meet, such as details on the objectives to be addressed, the activities to be conducted, and the deliverables to be produced; (3) direct INL Agreement Officers (AO) and Agreement Officer's Representatives (AOR) for the drug treatment projects to comply with existing monitoring requirements, including maintaining adequate AOR files and identifying the AO to which each AOR reports; (4) define the information implementers must include in their required periodic financial progress reports, such as details on how INL funds are used for each project; and, (5) direct INL personnel managing and monitoring the drug treatment projects to comply with INL's existing sustainability requirements by assessing the sustainability of the projects and producing sustainability plans.

We received written comments on a draft of this report from the Acting Executive Director for INL, which are reproduced in appendix III. In the comments, INL concurred with all five recommendations.

SIGAR conducted this work under the authority of Public Law No. 110-181, as amended, and the Inspector General Act of 1978, as amended; and in accordance with generally accepted government auditing standards.

A handwritten signature in black ink, appearing to read "John F. Sopko".

John F. Sopko  
Special Inspector General  
for Afghanistan Reconstruction

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## ABBREVIATIONS

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AO	Agreement Officer
AOR	Agreement Officer Representative
FY	fiscal year
GAO	Government Accountability Office
INL	Bureau of International Narcotics and Law Enforcement Affairs
LOA	letter of agreement
MCN	Ministry of Counter Narcotics
MOPH	Ministry of Public Health
NGO	non-governmental organization
OIG	Office of Inspector General
PIRE	Pacific Institute for Research and Evaluation
PMP	performance management plan
State	Department of State
UNODC	UN Office on Drugs and Crime
USAID	U.S. Agency for International Development

As of 2015, the most recent year for which there are estimates, SGI Global LLC estimates in its 2015 *Afghanistan National Drug Use Survey* that Afghanistan had between 2.9 million to 3.6 million users of drugs, such as opium and heroin, among the highest per capita rates in the world. SGI Global further estimates that 31 percent of all Afghan households have at least one member who uses drugs and that 11 percent of the Afghan population would test positive for one or more drugs.<sup>1</sup> In addition, a State article entitled “Drug Prevention and Treatment,” reports that drug addiction causes a wide range of detrimental societal effects beyond health and welfare, including undermining economic development, reducing social and political stability, and diminishing security.<sup>2</sup>

Since 2002, stemming Afghanistan’s drug production and trade has been an important goal for the United States. To that end, the U.S. government has spent \$8.9 billion on counternarcotics efforts. State’s Bureau of International Narcotics and Law Enforcement Affairs (INL) plays a role in the U.S. government’s counternarcotics mission in Afghanistan and includes work to address drug use and addiction through a drug demand reduction program. The goals of the program are to (1) decrease drug use; (2) delay the onset of drug use; (3) reduce the prevalence of diseases caused by drug use; (4) reduce drug-related violence; (5) reduce criminal behavior and diminish membership in criminal organizations; and (6) establish self-sustaining drug prevention, education, and treatment programs. We focused our audit on drug treatment projects INL implemented under the sixth goal.

The Congressional Research Service reported in May 2014 that drug treatment services supported by the Afghan government and international donors, including INL, reached 3 to 5 percent of Afghan opiate users.<sup>3</sup> Since 2007, INL has worked with the Afghan government and international organizations, such as the Colombo Plan and the UN Office on Drugs and Crime (UNODC), to establish a drug treatment program that includes operating and maintaining drug treatment centers, developing international drug treatment models and curricula, recruiting and training Afghan clinical staff, and funding clinical and nonclinical staff salaries.<sup>4</sup>

Our audit examined 41 INL drug treatment projects costing more than \$50 million that the Colombo Plan and UNODC implemented from January 2013 to April 2018. The objectives of this audit were to assess the extent to which INL and its implementing partners (1) evaluated the performance of its drug treatment projects; (2) conducted required monitoring of the projects; and (3) assessed the sustainability of the projects and identified and addressed challenges to sustaining them.

To accomplish these objectives, we reviewed letters of agreement (LOA) and project proposals between INL and the Colombo Plan and UNODC; State counternarcotic and drug demand reduction strategies; Colombo Plan and UNODC periodic progress and financial reports; and Colombo Plan, UNODC and Afghan government monitoring reports. We interviewed and requested information from current and former staff in INL’s Office of Afghanistan and Pakistan Programs and at the U.S. Embassy in Kabul who were responsible for implementing and overseeing the drug treatment projects; representatives from the Colombo Plan and UNODC; former and current Afghan non-governmental (NGO) staff managing INL-funded drug treatment centers, such as the Nejat Center and the Welfare Association for the Development of Afghanistan; and officials from the Afghan Ministry of Public Health (MOPH) and Ministry of Counter Narcotics (MCN).

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<sup>1</sup> SGI Global, *Afghanistan National Drug Use Survey*, May 2015, p. 8.

<sup>2</sup> Department of State, International Narcotics and Law Enforcement Affairs, “Drug Prevention and Treatment,” accessed June 7, 2019, <https://www.state.gov/drug-prevention-and-treatment/>.

<sup>3</sup> U.S. Library of Congress, Congressional Research Service, *Afghanistan: Drug Trafficking and the 2014 Transition*, by Liana W. Rosen and Kenneth Katzman, R43540 (2014), p. 15. INL officials told us, “Afghanistan is performing well;” this compares closely to U.S. standards where 12.2 percent of Americans who need drug treatment services receive them, according to the Department of Health and Human Services’ 2017 *National Survey on Drug Use and Health*.

<sup>4</sup> The Colombo Plan is an organization based in Colombo, Sri Lanka, that focuses on economic and social development in the Asia-Pacific region. The UN Office on Drugs and Crime is based in Vienna, Austria, and focuses on fighting illicit drugs and international crime.

We conducted our work in Washington, DC; Kabul, Afghanistan; Colombo, Sri Lanka; and Vienna, Austria, from November 2017 to July 2019, in accordance with generally accepted government auditing standards. Appendix I has a more detailed discussion of our scope and methodology.

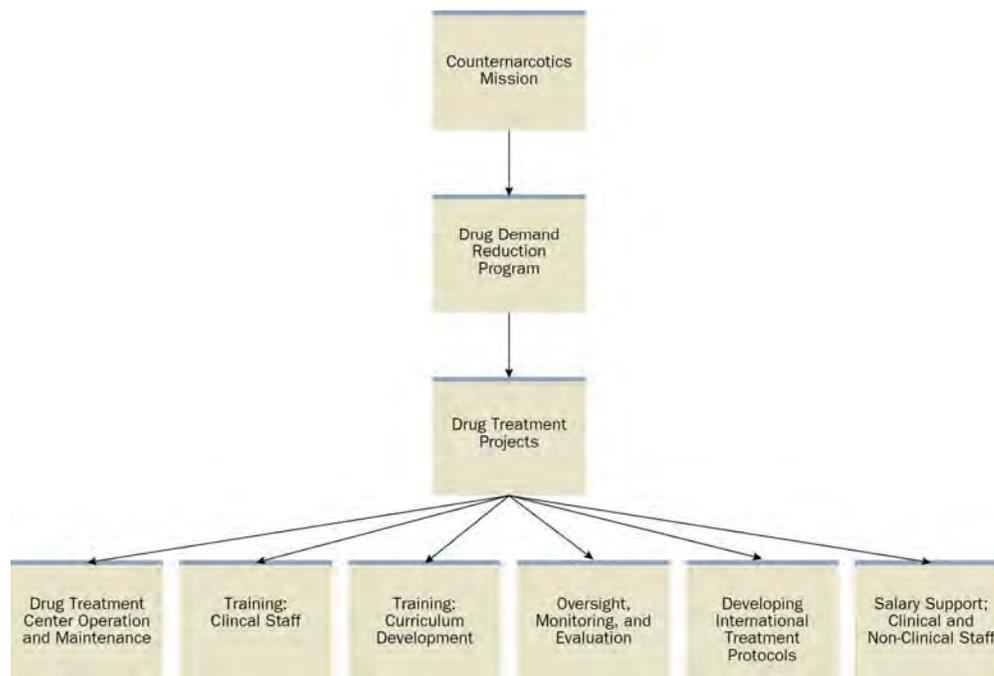
## BACKGROUND

### INL's Drug Treatment Efforts

INL's counternarcotics mission in Afghanistan is composed of seven initiatives, one of which is drug demand reduction.<sup>5</sup> INL is the largest international funder of drug demand reduction projects in Afghanistan and has primarily focused on establishing self-sustaining drug prevention, education, treatment, rehabilitation, and after-care programs. INL does not formally define "drug treatment," but INL officials told us that it is a component of drug demand reduction.<sup>6</sup> A drug treatment project may include any combination of the following activities: (1) funding the operation and maintenance of drug treatment centers; (2) training clinical staff; (3) developing drug treatment training curricula; (4) overseeing, monitoring, and evaluating drug treatment projects; (5) developing international treatment protocols; and (6) supporting the salaries of clinical and nonclinical staff. The 41 projects within the scope of this audit included activities such as research on drug use in Afghanistan, the development and implementation of a rural treatment model, and vocational training for drug addicts.<sup>7</sup>

Figure 1 below shows how drug treatment work fits under INL's broader counternarcotics mission.

**Figure 1 - Organizational Chart for INL's Drug Treatment Work**



Source: SIGAR analysis of INL documents.

<sup>5</sup> The seven initiatives are (1) interdiction, (2) monitoring and verification, (3) drug demand reduction, (4) counternarcotics public information, (5) Ministry of Counter Narcotics capacity building, (6) Good Performers Initiative, and (7) governor-led eradication.

<sup>6</sup> For the purposes of this audit, we refer to INL's drug demand reduction activities as a program supported by individual drug treatment projects.

<sup>7</sup> See appendix II for further information on the 41 drug treatment projects.

## U.S. Government and State Department Strategies Guiding INL's Drug Treatment Efforts

In June 2018, we reported that the U.S. government does not have a counternarcotics strategy for Afghanistan.<sup>8</sup> However, INL states that all of its counternarcotics programs, including its drug treatment projects, support U.S. government and INL bureau strategies. INL states the *South Asia Strategy* identifies that one U.S. government goal in Afghanistan is to counter the Taliban-associated drug trade, thus removing a key source of funding for insurgents and terrorists.<sup>9</sup> The “National Drug Control Strategy, 2011” states that the U.S. government will work with international partners to implement supply and demand reduction strategies around the globe, and tailor efforts to each country’s situation to reduce the threat of transnational crime by curbing drug consumption and ending drug trafficking.<sup>10</sup> The 2011 strategy states that U.S. agencies, including State, work toward three “principles”: (1) collaborate with international partners to disrupt the drug trade; (2) support the drug control efforts of major drug sources and transit countries; and (3) attack key vulnerabilities of drug trafficking organizations.

INL also has its own strategy that guides its drug treatment program in Afghanistan. Its *Functional Bureau Strategy FY 2014 through FY 2016* addresses how INL will fight illicit drug production and trafficking, corruption, cybercrime, intellectual property rights fraud, terrorism, and activities funding crime and using the proceeds of crime across the globe.<sup>11</sup> The strategy identifies one of INL’s objectives as reducing overseas demand for drugs by supporting capacity building and collaborative work with multilateral and international partners to set global standards and accountability mechanisms.

## Requirements and Guidance for INL to Manage LOAs, Measure Project Performance, and Assess the Sustainability of Project Activities

INL establishes its drug treatment projects through LOAs. State guidelines define an LOA as

an agreement between the U.S. government (USG) and a foreign government(s) [or international organizations] under the terms of which a specific project is carried out and reflects the commitments made by both parties to accomplish the project objectives. [An LOA] is an umbrella agreement that establishes the framework of an agreement for a specific program purpose. Once the LOA is established, multiple grants (and, in many cases, contracts) are awarded to various organizations to fulfill the program purpose within the framework of the agreement.<sup>12</sup>

INL officials stated that LOAs are legally binding agreements but are not procurement contracts. As a result, the officials explained, INL’s LOAs do not follow the Federal Acquisition Regulation. Pursuant to the Foreign Assistance Act of 1961, INL is authorized to use LOAs to provide U.S. government assistance to “any country or

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<sup>8</sup> SIGAR, *Counternarcotics: Lessons from the U.S. Experience in Afghanistan*, SIGAR 18-52-LL, June 2018.

<sup>9</sup> Donald Trump, “Remarks by President Trump on the Strategy in Afghanistan and South Asia” (speech, Fort Myer, Arlington, VA, August 21, 2017), White House website, <https://www.whitehouse.gov/briefings-statements/remarks-president-trump-strategy-afghanistan-south-asia/>.

<sup>10</sup> Executive Office of the President of the United States, “National Drug Control Strategy, 2011” 2011, <https://obamawhitehouse.archives.gov/sites/default/files/ondcp/ndcs2011.pdf>.

<sup>11</sup> INL, *Functional Bureau Strategy FY 2014 through FY 2016*, (Washington, DC: 2014).

<sup>12</sup> Department of State, Bureau of Administration, Office of the Procurement Executive, *Federal Assistance Division, Guidelines for Application and Administration for Federal Assistance Awards Issued by the Department of State* (Washington, DC: revised November 30, 2015), p. 10. INL told us in February 2019 that this language “is an overgeneralization. The IOs [international organizations] can utilize contractors/sub-contractors to implement agreed program activities, but this language makes it seem as if that is always the case. In reality, there are many instances when the IO does not contract out.”

international organization” for the control of narcotic drugs or for other anticrime purposes.<sup>13</sup> An LOA may authorize funds for one or more projects. INL used 16 LOAs to authorize more than \$50 million for the 41 drug treatment projects within the scope of this audit. INL officials explained that INL incorporates projects into LOAs with an approved project proposal. INL told us an approved project proposal describes the work and activities to be performed in a project. According to State attorneys, INL makes a distinction between LOAs, which have legal requirements, and project proposals, which are a “common understanding” and an “expectation” of what the projects will perform.<sup>14</sup>

INL has department-wide and bureau-specific guidance for monitoring the implementation of an LOA, the projects funded by the LOA, and the implementer(s), in this case the Colombo Plan and UNODC. INL’s “Agreement Officer Representative [AOR]–Designation of Responsibility” (hereafter referred to as the designation letter) lists the AOR’s roles and responsibilities for conducting oversight, which includes monitoring, inspecting, and evaluating project performance to ensure compliance with the agreement’s terms and conditions.<sup>15</sup> The designation letter also states that the AOR needs to monitor the implementer’s progress and performance. In addition, State’s interpretation of Circular 175 requires an LOA recipient—the implementer of the project or projects under the agreement—to give State information necessary to monitor and evaluate the project or projects conducted.<sup>16</sup>

In addition, INL has department-wide and bureau-specific guidance for measuring the performance of its own projects and implementers. For example, State’s *18 Foreign Affairs Manual 301.4 Department of State Design, Monitoring, and Evaluation* requires INL to use design, monitoring, evaluation, and data analysis best practices to achieve greater accountability regarding the work it funds.<sup>17</sup> INL’s *Program Management Guides: Guide to Developing a Performance Measurement Plan* recommends INL use performance management plans (PMP) to establish how to measure and evaluate project performance information to then determine project performance and results.

INL also has guidance to conduct assessments on certain projects throughout their implementation to help ensure they are sustainable. For example, the Consolidated Appropriations Act, 2012, states that fiscal year 2012 funds appropriated for the International Narcotics Control and Law Enforcement fund, which INL used to authorize funds for 10 of the 41 drug treatment projects in our audit scope, could not be obligated for assistance for the Afghan government

until the Secretary of State, in consultation with the Administrator of the United States Agency for International Development (USAID), certifies to the Committees on Appropriations that —  
(A) The funds will be used to design and support programs in accordance with the June 2011 *Administrator’s Sustainability Guidance for USAID in Afghanistan*.<sup>18</sup>

As a result, USAID’s 2011 sustainability guidance applies to 10 of the 41 INL drug treatment projects in our audit scope. As applied, the guidance states that

if [State’s] work establishes recurrent costs, then [State] must determine with our Afghan partners and other donors whether they will have the interest and resources, amongst many

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<sup>13</sup> Foreign Assistance Act of 1961 § 481(a)(4) (codified as amended at 22 U.S.C. § 2291(a)(4)).

<sup>14</sup> We define “project requirements” as requirements that detail the work or activities INL wants the project implementer to perform and conduct with the funding it receives.

<sup>15</sup> INL, “Agreement Officer Representative—Designation of Responsibility,” memorandum, undated.

<sup>16</sup> Department of State, Action Memorandum, “Circular 175: Request for Blanket Authority to Negotiate, Conclude and Amend International Agreements for Counter-Narcotics and Anti-Crime Cooperation,” action memorandum, June 21, 1999.

<sup>17</sup> Department of State, *18 FAM 301.4 Department of State Design, Monitoring, and Evaluation* (2018).

<sup>18</sup> Consolidated Appropriations Act, 2012, Pub. L. No. 112-74, § 7046(a)(1)(A), 125 Stat. 786, 1234 (2011). This limitation applies to planned and ongoing projects, such as INL’s drug treatment projects, that were supported by appropriations made to the International Narcotics Control and Law Enforcement Fund for fiscal year 2012.

competing demands and decreasing resources, to maintain the investment over time, so that it is sustainable.<sup>19</sup>

## INL CANNOT EVALUATE THE PERFORMANCE OF ITS DRUG TREATMENT PROJECTS

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INL cannot evaluate the performance of its drug treatment projects in Afghanistan for four reasons. First, INL did not implement the two PMPs it developed. Second, INL did not define project requirements identifying what each project should achieve and how to achieve it, from which to then measure progress and performance. Third, INL relied on the Colombo Plan and UNODC to measure and provide information on their own respective performances, such as the activities they conducted, and did not validate this information. Finally, INL's external evaluation of its drug demand reduction program is not intended to evaluate the performance of all of its projects, including its drug treatment projects. As a result, INL will not be able to link the evaluation's eventual results to individual projects, thus limiting INL's understanding of how each project and the overall drug demand reduction program have benefitted Afghanistan's drug treatment system.

### INL Did Not Implement Its Performance Management Plans as Recommended

State guidance recommends INL develop and implement PMPs. State's *Program Design and Performance Management Toolkit* identifies sound performance management as a basis to effectively and efficiently use State resources to achieve strategic goals.<sup>20</sup> To conduct sound performance management, the toolkit emphasizes that State programs should use a PMP that establishes how to measure and evaluate project performance information to help determine a project's performance and results. The toolkit also emphasizes the use of performance information to make informed decisions and course corrections for current, ongoing progress and projected future results, by enabling stakeholders to reflect on program implementation and results. In addition, INL's *Guide to Developing a Performance Measurement Plan* notes that measuring performance will demonstrate the effectiveness of its projects or programs and determine whether projects support strategic goals.<sup>21</sup> Further, INL's *Drug Demand Reduction (DDR) Performance Measurement Plan (PMP) FY2014* states that a PMP allows INL to better measure and manage program performance and communicate program results.<sup>22</sup>

Although INL developed a PMP for fiscal year (FY) 2014 to measure the performance of the drug demand reduction program and its drug treatment projects, and produced an updated version for FY 2018, INL has not implemented either PMP or tracked project performance against their indicators. For example, according to the FY 2014 PMP, INL was to measure 22 output indicators, such as the number of Afghan treatment provider trainings conducted, treatment beds supported with U.S. government assistance, new admissions, clients referred to vocational training, and villages served by village-based facilities. The FY 2018 PMP had three indicators: (1) the number of drug treatment centers transferred to the MOPH for administration; (2) villages receiving rural treatment programs; and (3) provinces implementing public information campaigns.

INL officials gave different explanations for why they did not implement the PMPs. Some officials said they did not know the FY 2014 or FY 2018 PMPs existed. Others said they were aware of the FY 2014 PMP, but said it was not helpful because it was too "cumbersome," and therefore not used, or that it was developed after the projects already begun. Although INL did update the FY 2014 PMP in December 2017, INL did not specify for which projects this updated PMP would be implemented or applied. Furthermore, INL officials we interviewed

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<sup>19</sup> U. S. Agency for International Development (USAID), *Administrator's Sustainability Guidance for USAID in Afghanistan*, (June 2011), p.2.

<sup>20</sup> Department of State, *Program Design and Performance Management Toolkit*, undated.

<sup>21</sup> INL, *Program Management Guides: Guide to Developing a Performance Measurement Plan (PMP)*, undated.

<sup>22</sup> INL Afghanistan-Pakistan, *Drug Demand Reduction (DDR) Performance Measurement Plan (PMP) FY2014* (2014), p.3.

after the PMP was updated told us the FY 2014 version was the most recent, until providing us the FY 2018 PMP in August 2018. An INL contractor later told us that INL had intended to provide the FY 2018 PMP to us earlier. Ultimately it took INL 8 months to provide us with the document.

By not using these PMPs to track and record its projects' performance over time, INL cannot determine if its drug treatment program has made any progress toward meeting its goals.

## INL Did Not Define Project Requirements

The Government Accountability Office's (GAO) *Standards for Internal Control in the Federal Government* states that an agency should define specific objectives and associated requirements—including operations to be conducted, reporting to be produced, or compliance with applicable laws and regulations—for a project, so all involved can understand what is to be achieved, who is to achieve it, how it will be achieved, and the time frames for achievement. GAO's internal control standards also state that an agency should define objectives and requirements in measurable terms so that performance toward achieving those objectives can be assessed.

To understand how INL measures the performance of the Colombo Plan and UNODC, INL's drug treatment projects, and the drug demand reduction program, we attempted to identify the project requirements INL established for each of the 41 approved project proposals. Specifically, we reviewed LOAs to determine what objectives the funds were supposed to accomplish. We sought to identify project requirement details regarding the objectives, work, activities, and reporting INL expected the implementers, the Colombo Plan and UNODC, to perform for each project. We then developed a list of what we interpreted to be project requirements to verify with INL. In July 2018, we discussed our methodology and analysis with INL officials and asked them to clarify whether particular language in some project proposals constituted project requirements that the implementers had to fulfill as a condition of the award. However, these officials told us that INL did not define or establish project requirements for each project. As a result, INL did not have any details identifying what activities the projects should achieve and how they would achieve them.

State attorneys advising INL said the LOA-funded projects do not have specific requirements and that the "measures" in an approved project proposal serve to establish a "common understanding" between INL and the implementers about what work the implementers would be expected to perform. They said the parties to an LOA could assume that the implementer would perform the measures agreed to in a project proposal, but added that it is not in the U.S. government's interest to regard LOAs as legal requirements. State attorneys also said they do not consider all aspects of a project proposal to be legal obligations and that what an award recipient would be obligated to do varied on a case-by-case basis. They said that in the event of a dispute regarding an LOA and a project's performance, it is in INL's and the recipient's interests to negotiate a solution without resorting to formal legal proceedings. However, the State attorneys noted that there is no adjudicative body that could enforce any agreement that the parties might come to. The attorneys said INL staff tried in the past to make the LOAs more like grants, with defined deliverables and statements of work, but said this undermined the purpose of the LOAs. INL officials and State attorneys did not explain why doing so would undermine the purpose of the LOAs when we asked.

Because INL does not define the project requirements identifying what each drug treatment project should conduct and achieve, INL cannot evaluate the performance of its over \$50 million in projects or the extent to which they are making progress towards their objectives.

## INL Relies on Its Implementers to Measure Their Own Performance and Does Not Validate This Information

As reported above, INL did not implement either of its PMPs. INL's *Functional Bureau Strategy FY 2014 through FY 2016* states that a PMP is a tool that enables the systematic collection and analysis of performance metrics. In addition, INL's *Guide to Results Frameworks* recommends that INL measure the

performance of its activities. LOA projects are examples of activities for which INL should measure performance. INL did not collect or measure its own performance information on its drug treatment projects. INL officials told us that they have not conducted work at the drug treatment centers and project locations since at least 2013 because of security concerns and cannot collect their own performance information.<sup>23</sup> As a result, INL relied on its implementers, Afghan NGOs, and the Afghan government, to collect performance information. In February 2019, after we discussed our preliminary audit findings with State officials, INL officials responded that they obtained monitoring information from their implementers and the MOPH and MCN, thus supporting our analysis.

Both State's interpretation of Circular 175 and the LOAs require that INL collect performance information from its implementers to determine the progress and performance of implementers' projects. Specifically, 15 of the 16 LOAs in our scope, such as the October 2015 LOA between INL and the Colombo Plan, stated that the implementer was to

provide INL with regular narrative and financial progress reports on the activities undertaken with these funds, with particular attention to monitoring and evaluation of the outputs and activities outlined in the project/program proposal, and in accordance with stated performance indicators.<sup>24</sup>

INL was able to collect some performance information from its implementers about the progress and performance of their respective drug treatment projects through the implementers' periodic narrative and financial reports.<sup>25</sup> These reports and statements from INL officials give anecdotal evidence of successes and challenges across the drug treatment projects. For example, the Colombo Plan reported that one of its projects expanded Afghanistan's drug treatment system from 33 treatment centers in 2012 to 86 treatment centers in 2016, and that, nationwide, these centers were able to meet approximately 80 percent of the "expressed demand" of patients to be treated.<sup>26</sup> In another report, UNODC officials wrote that one of its child treatment projects helped create a centralized database for all of the Afghan NGOs supporting drug treatment projects to share and analyze treatment and patient data.

However, INL did not validate or evaluate the performance information it received from the implementers, such as performance information required in the narrative progress reports, because INL did not implement the PMPs, which would have enabled this analysis to be conducted. GAO's internal control standards state that an agency may obtain relevant information from reliable internal or external sources, but that agency management should evaluate these sources of information for reliability. GAO's internal control standards further specify that management should process the data it obtains into "quality information" to support an agency's internal control system, make informed decisions, and evaluate performance towards key objectives and address risk. Additionally, State's *Program Design and Performance Management Toolkit* highlights that State should conduct periodic quality assessments of the information it uses through five characteristics to help validate that the information is of high quality: (1) validity, (2) integrity, (3) precision, (4) reliability, and (5) timeliness. According to the toolkit, these information quality assessments help program implementers identify issues and limitations with the information.

INL officials confirmed to us that the AORs only reviewed the information provided by the implementers and did not evaluate or validate it. The officials further stated that if the AOR believes a project is on track, then there is

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<sup>23</sup> INL officials explained that during the timeframe under audit, January 2013 to April 2018, the Regional Security Office at the U.S. Embassy in Kabul started prohibiting U.S. government employees from visiting project sites because of State-wide security constraints.

<sup>24</sup> Department of State, *United States Department of State: Bureau of International Narcotics and Law Enforcement Affairs Letter of Agreement with the Colombo Plan* (October 2015). The remaining LOA required the implementer to provide weekly narrative reports and monthly financial reports.

<sup>25</sup> Although all of the drug treatment LOAs we reviewed required periodic financial and narrative reports, the frequency of when these reports are required has changed over time.

<sup>26</sup> Expressed demand refers to the number of patients who visited drug treatment centers and were either treated or put on a wait-list, based upon availability.

no need to conduct further analysis of the information the implementers provide. INL officials confirmed that INL does not conduct any subsequent assessment of the implementers' performance information beyond the AOR's level. In February 2019, after we discussed our preliminary audit findings with State officials, INL commented that the drug demand reduction program includes site visits to treatment centers, trip reports, and reviews of PMP data that result in further analysis of performance information to help improve the program. However, this refers to monitoring performed by the implementers and Afghan NGOs, not INL's own performance evaluation. Furthermore, as INL acknowledged earlier in the report, INL is not using its PMP. Because INL is not conducting assessments and validating and evaluating the quality of the information it receives from its implementers, INL cannot determine whether the information is of high quality or further identify issues or limitations, as recommended and required.

Even if INL did assess the implementers' performance information as guidance recommends, INL would have difficulty doing so because the information does not measure the performance of all of INL's drug treatment projects. INL specifically had the Colombo Plan and UNODC track and report on only four output performance indicators across all 41 drug treatment projects.<sup>27</sup> However, none of these four indicators would be helpful in measuring, for example, a Colombo Plan project providing vocational training for recovering drug addicts in Kabul.

Because INL relied on the implementers to submit performance information and did not validate or evaluate this information to ensure that it was reliable, INL cannot make fully-informed decisions, effectively evaluate the performance of its projects and the extent to which they are making progress towards their objectives, or address any risks.<sup>28</sup>

## The Usefulness of INL's External Evaluation Will Be Limited

In addition to guidance to measure and evaluate project and program performance through the PMP, State's 2012 *Program Evaluation Policy* requires INL to complete an internal or external evaluation of its major programs, projects, or activities once every five years, or once in their lifetime if they last less than five years.<sup>29</sup> INL's 2015 *Bureau Evaluation Plan* states that an evaluation is "essential to INL's ability to measure and monitor program performance, make programmatic decisions, document impact, identify lessons learned, determine return on investment, provide inputs for policy and planning, and achieve greater accountability."<sup>30</sup> INL officials said the drug demand reduction program in Afghanistan, which includes the drug treatment projects we reviewed, constitutes a major program that INL must evaluate under this guidance.

To comply with this requirement, INL officials said it awarded a contract in 2015 to the Pacific Institute for Research and Evaluation (PIRE) to conduct an external evaluation. (PIRE conducted a previous evaluation of drug treatment centers for INL in 2012.) One INL official said INL will meet the five year requirement once PIRE completes the evaluation, and other INL officials said that the evaluation will help measure and evaluate the effectiveness of the Afghan drug treatment centers and overall treatment system. However, the evaluation's

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<sup>27</sup> The four indicators were the number of (1) drug treatment centers transferred from INL and Afghan nongovernmental organizations' control to the Ministry of Public Health; (2) rural villages receiving drug treatment programs; (3) Afghan professionals trained in the Universal Treatment Curriculum; and (4) courses taught in the Universal Treatment Curriculum. INL, the Colombo Plan, UNODC, the Inter-American Drug Abuse Control Commission of the Organization of American States, and treatment experts in the field developed the curriculum for professionals treating substance users.

<sup>28</sup> In February 2019, after we discussed our preliminary audit findings with State officials, INL officials told us, "This statement makes a fundamental and unsubstantiated assumption that implementer reporting is faulty." We are not stating that the implementers' reporting is faulty. Instead, we highlight our concerns that INL does not do enough to be able to independently confirm whether the information it receives is valid; INL accepts the information as-is.

<sup>29</sup> Department of State, *Department of State Program Evaluation Policy* (February 2012).

<sup>30</sup> INL, *Bureau Evaluation Plan FY 2015 - FY2017* (undated), p.4.

potential usefulness in guiding INL's remaining drug treatment projects, its overall understanding of the projects, and overall program impact in Afghanistan will be limited for four reasons.<sup>31</sup>

First, the external evaluation will not evaluate the performance of all the drug treatment projects that are part of INL's drug demand reduction program. INL officials told us that the evaluation does not, and is not intended to, measure and assess the collective or individual performance of all of INL's drug demand reduction projects implemented since 2013. INL said that the purpose of PIRE's evaluation is to develop "empirical evidence" to show that work is being implemented successfully.<sup>32</sup> Second, INL officials said the eventual results of the external evaluation cannot be linked to individual projects. INL stated that linking to individual projects would be impossible and that INL designed this evaluation only to measure the effectiveness of some drug treatment centers in improving patient outcomes. As a result, INL's understanding of how specific projects may have benefitted the Afghan drug treatment system is limited.<sup>33</sup>

Third, although INL intended for the 2018 evaluation to build on PIRE's 2012 evaluation, INL noted in a June 2016 internal document that the previous evaluation did not use a control group. INL officials told us that it is impossible to have a control group in Afghanistan "because there is no sample size large enough of non-INL funded treatment with which to compare the INL-funded centers." INL officials also said that when possible, INL will compare the effectiveness of aspects of its treatment projects in 2012 to those in 2018, but that a full comparison across time is not possible because some types of projects did not exist in 2012, such as projects funding centers for children and adolescents.

Finally, delays in completing the 2018 external evaluation have decreased the timeliness and overall value it may have had on guiding INL's remaining work on the program, which is scheduled to end in 2020. The original project proposal said PIRE would complete the evaluation on June 30, 2018. However, the evaluation has been delayed for two reasons: (1) An INL official said deteriorating security situations have prevented PIRE from accessing as many drug treatment centers as planned to ensure that the MOPH has assumed responsibility for centers transferred to it; and (2) the Colombo Plan's field partner stated the MCN interfered with the evaluation by inserting staff into independent interviews being conducted by the PIRE external evaluators with drug treatment patients at centers.<sup>34</sup> In December 2018, INL officials said PIRE was on track to complete its evaluation in May 2019.<sup>35</sup>

## INL DID NOT MONITOR ITS DRUG TREATMENT PROJECTS IN ACCORDANCE WITH REQUIREMENTS AND GUIDANCE FOR SEVERAL REASONS

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### INL Did Not Perform Monitoring as Required or Recommended

INL did not monitor its LOAs and associated drug treatment projects as required or recommended. State's *Program and Project Design, Monitoring, and Evaluation Policy* explains that monitoring allows State to determine whether its efforts are working as intended, fully account for resources, and determine whether those

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<sup>31</sup> In February 2019, INL officials told us that the draft of the 2019 evaluation demonstrates some "positive outcome measures" for the drug demand reduction program. However, INL did not give us a copy of the draft when we requested it. As a result, we could not substantiate this statement.

<sup>32</sup> INL told us in February 2019 that for "quality control" purposes, it has had the implementers perform "unannounced inspections" at drug treatment centers. However, this pertains to implementer monitoring efforts and not work performed by the external evaluator.

<sup>33</sup> In February 2019, an INL official told us that the draft of the 2019 evaluation lists positive achievements in the program. INL did not give us a copy of the draft when we requested it, without any clarification why. Therefore, we could not verify this claim.

<sup>34</sup> The field partner, D3 Systems' Afghan Center for Socio-Economic and Opinion Research, collected evaluation data that it transferred to PIRE for its evaluation.

<sup>35</sup> In February 2019, INL told us that the evaluation was still in draft and not yet completed.

resources are achieving goals and objectives. State's interpretation of Circular 175 requires INL to monitor the performance of its implementers and ensure that the terms of an LOA are met. INL's LOAs with the Colombo Plan and UNODC required the implementers to provide INL with regular narrative and financial progress reports on the activities, including those outlined in the approved project proposals, undertaken with INL funds.

INL did monitor its LOAs and projects to some extent, as required. Six of the seven AORs interviewed said they conduct weekly or biweekly phone calls or frequently email with the implementers to monitor the status of projects and discuss any questions or problems that arise with implementation. INL officials said they also collect monitoring information from the implementers through their required narrative and financial progress reports.

However, INL did not meet other required and recommended monitoring guidance. INL's designation letters and the *AOR Handbook* both describe the AOR's responsibilities for monitoring projects. The *AOR Handbook* explains that AORs should verify the implementers' narrative and financial reports by using methods for monitoring, including site visits and by verifying deliverables, such as the completion of milestones. The *AOR Handbook* further states that AORs should complete a site visit of an implementer's "location of performance" and prepare a detailed trip report of the visit.<sup>36</sup> As reported above, INL officials and its AORs cannot conduct site visits and field work due to security restrictions. INL officials told us they rely on the implementers and project recipients, such as Afghan NGOs and Afghan government officials, to monitor and report on their own project implementation. For example, since INL does not conduct field-monitoring work, it relies on the Colombo Plan to know exact locations of INL-funded drug treatment centers and confirm their existence and the work conducted inside them.

We also found that INL's AORs also did not maintain files or specific records as guidance recommends, resulting in inconsistent records of INL's monitoring of the drug treatment projects. The *AOR Handbook* details the roles and responsibilities of the AOR and Agreement Officer (AO). For example, an AOR should maintain "adequate" and "timely" AOR files. At a minimum, these files should contain an AOR designation letter, a copy of the relevant LOA, a list of all government-furnished property, a copy of all correspondence between the AOR and the LOA recipient, the names of technical and administrative personnel assisting the AOR, financial documents, administrative paperwork and correspondence, budget analysis, and documentation of any other action the AOR took in accordance with the designation letter. The handbook further states that maintaining AOR files from official to official is important for continuity and knowledge transfer.

INL did not provide AORs with guidance on where and how they should collect and save AOR files.<sup>37</sup> INL officials said each AOR has sole discretion to determine how to organize and save AOR files. As a result, the AORs stored their files using different methods and in multiple locations. All seven AORs we interviewed said they managed and stored files in different ways.<sup>38</sup> The AORs' files also did not contain all of the files and records guidance recommends. For example, one AOR said she documented project-related emails and reports required by the LOA in her AOR files. Another AOR told us she only saved the reports required by the LOA in her AOR files. INL acknowledged that AOR files were not centrally located or consistently organized and that gaps in its AOR records exist due to frequent AOR turnover and INL lacking a full-time staff member in the AOR role for 2 years for its drug treatment projects. INL also acknowledged that it does not know the full extent to which the Colombo Plan and UNODC submitted the required reports and deliverables.

INL's AORs could not demonstrate how they reported project implementation concerns or issues to the AO as recommended. The *AOR Handbook* further states the AOR should report any project implementation concerns or issues to the AO. An INL official told us that before the May 2015 *AOR Handbook* established the AO

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<sup>36</sup> INL, *Agreement Officer Representative Handbook* (May 2015).

<sup>37</sup> In February 2019, after we discussed our preliminary audit findings with State officials, INL officials told us, "INL should provide enhanced training to AORs on requirements in the *AOR Handbook* and provide guidance on implementing those requirements. AOR files should be collected and saved on team shared drive sites (rather than personal shared drive files), which will provide file access to all members of the implementing office."

<sup>38</sup> Over the scope of our audit, there were eight AORs. We interviewed seven; INL did not have contact information for the other AOR who left State.

position, INL did not have a defined position or individual to whom an AOR should report any project implementation concerns or issues. Moreover, once INL established the AO position, none of the State or INL officials that we spoke with could identify who the AO was until August 2018. INL did not have an explanation for why officials could not identify the AO before this time. Of the six AORs we interviewed who started after INL established the AO position, all said they did not know who the AO was during their tenures. Although INL did not meet AOR guidance to report implementation issues and concerns to the AO, in February 2019, INL officials told us, “AORs report program status, including any concerns about implementation, to their team lead.” However, it is not clear whether this individual is also an AO.

Because INL did not fully follow monitoring requirements and guidance, it is unable to effectively determine whether its efforts are working as intended, fully account for its resources, or determine whether those resources are achieving its goals and objectives.

## Several Factors Limited INL’s Monitoring of Its Projects

As we noted above, State’s *Program and Project Design, Monitoring, and Evaluation Policy* explains that monitoring allows State to determine whether its efforts are working as intended, fully account for resources, and determine whether the resources are achieving goals and objectives. However, we identified several factors that limited INL’s monitoring of its projects. These factors include INL (1) not defining or establishing project requirements for each project; (2) not establishing actual start and end dates for each project funded by an LOA; (3) determining that its third party monitor would not be appropriate to monitor INL-funded treatment centers and projects; and (4) being unable to fully account for the resources and activities it funds.

The drug treatment LOAs identify some legal reporting requirements for the implementers, and note that AORs should monitor and track these requirements across LOAs. These include the implementers’ periodic narrative and financial reports that recount the activities they undertake with funds, with particular attention to monitoring the activities outlined in a project proposal. However, INL did not define or establish the project requirements for each project. The *AOR Handbook* explains that AORs, among others, should verify the implementers’ narrative and financial reports by using different methods for monitoring including verifying deliverables, such as the completion of milestones. Moreover, GAO’s internal control standards state that an agency should define specific objectives and the associated requirements for a project so all involved can understand, for example, the time frames for achieving those objectives and requirements.

INL officials said AORs did not monitor their implementers’ performance against a list of project requirements, and said each AOR had the discretion to determine the requirements and deliverables he or she would track and monitor for each project. However, as we reported above, there are no project requirements to list. As a result, AORs did not have a common, consistent understanding of the requirements, activities, and deliverables the implementers are expected to produce. By leaving the monitoring of project implementation to each AOR’s discretion, INL does not have a consistent basis for determining whether the implementers and projects are doing the work intended.

INL officials also told us that although the LOAs identify periods of performance for when they and some of their associated projects start and end, the periods of performance are only estimates or “anticipated” periods of performance, and “are not legally required” to be followed. As a result, INL does not have actual start and end dates for each project funded in an LOA.<sup>39</sup> If a project does not have an actual start date, AORs cannot determine by what date a monthly or quarterly report is due. Without defined end dates, INL cannot, for example, establish for each project how many periodic reports AORs should expect to receive from the implementers. In February 2019, after we met with State officials to discuss our preliminary findings, INL officials told us that the periods of performance for the LOAs and some of its projects are simultaneously

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<sup>39</sup> Appendix II lists the “anticipated” start and end dates for each project, as we agreed to with INL.

estimated dates, anticipated dates, and actual dates. Without defined start and end dates, there is no common understanding across INL of when each project will be completed, leaving it to each individual AOR's discretion.

INL officials told us that in 2017, it used a third-party to monitor to conduct nine site visits to drug treatment centers; however, INL later determined that the third-party monitor would not be appropriate to monitor its drug treatment centers and projects. The officials cited four reasons for this:

1. The third-party monitor's staff were not subject matter experts in drug demand reduction and not qualified to assess medical interventions.
2. The monitor's requirements would have disrupted the centers' work.
3. The centers' have protocols in place to ensure that monitoring visits occur with minimal interruption to care and client confidentiality.
4. The implementers' existing monitoring was useful in identifying gaps and weaknesses, and allowing INL staff to take corrective actions.

Despite INL's reasons, it continues to face significant issues conducting oversight, and the third-party monitor would still provide useful, independent, and relevant monitoring information regarding the progress of the drug treatment projects.<sup>40</sup>

INL's monitoring is also limited because it cannot fully account for the resources and activities it funds, as State's *Program and Project Design, Monitoring, and Evaluation Policy* recommends. For example, although INL requires UNODC to provide financial progress reports describing how it uses project funds, some of UNODC's financial progress reports only explained how it used funds from the United States and other donor nations. UNODC's reports did not specifically explain how UNODC used INL funding to implement drug treatment projects, and the reports did not always use the categories outlined in the projects' budget proposals to track expenditures. INL's LOAs do not define exactly what information should be in a financial progress report, but officials said the progress reports explain how implementers are using INL funding. UNODC officials said INL accepted its financial progress reports and that its internal financial systems limited its ability to break out information by specific donor and country. INL officials stated that since the United States is a signatory to the UN, reports that complied with UN's reporting standards met the intent of the LOAs.

As reported above, the LOAs required the implementers to submit regular narrative and financial progress reports to INL describing the activities they undertake with funds, with particular attention to monitoring the activities outlined in a project proposal. However, we found examples where the narrative reports did not consistently explain whether the implementers addressed concerns or issues about projects' implementation raised in prior reports to understand if and how projects made progress. A Colombo Plan narrative progress report from the first quarter of FY 2016 identified an INL-funded drug treatment center with only 70 percent occupancy having difficulty in filling beds. From subsequent narrative progress reports, we could not determine whether the Colombo Plan took any action to identify the cause of the difficulty in filling bed occupancy at the center. Moreover, in the subsequent Colombo Plan narrative report from the second quarter of FY 2016, the implementer listed the same center having further difficulty filling beds and only 52 percent bed occupancy. Yet the report stated that the center said no significant issue was causing the difficulty in filling beds and did not address the further decrease in occupancy. In another example, a Colombo Plan narrative progress report from the third quarter of FY 2016 identified an INL-funded drug treatment center having difficulty in motivating people into treatment. In a subsequent narrative progress report from the fourth quarter of FY 2016, the

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<sup>40</sup> INL officials told us the third-party monitor contractor is called the Flexible Implementation and Assistance Team (FIAT). The contractor provides a team of independent, third-party U.S. personnel and technically-trained Afghan local nationals to assist INL by performing assessments at INL's direction for its cooperative agreements, grants, interagency agreements, agreements with international organizations, host government programs, contracts, and task orders. FIAT personnel work throughout Afghanistan, sometimes in locations where U.S. government personnel cannot easily travel, and report the results to INL. FIAT's tasks may involve conducting assessments and oversight, monitoring, collecting photographic and geospatial information, writing reports, and other duties.

implementer again identified the center having difficulty motivating people into treatment. However, neither report explains or addresses this concern.

## INL DID NOT ASSESS THE SUSTAINABILITY OF ITS DRUG TREATMENT PROJECTS AS REQUIRED, AND CHALLENGES THREATEN SUSTAINABILITY

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### INL Did Not Assess the Sustainability of its Projects and Produce Sustainability Plans As Required

Although INL did not meet all the requirements for assessing the sustainability of its projects, it did consider the sustainability of its drug treatment projects, to some extent, in its 2013 *INL Transition Plan for the Substance Abuse Treatment System in Afghanistan*.<sup>41</sup> One of the plan's specific objectives was for INL to "support the steps necessary [for the Afghan government] to achieve financial sustainability of the treatment programs."<sup>42</sup> INL intended to use the transition plan to guide its efforts and its stakeholders' efforts to gradually transfer control of 86 INL-supported and Afghan NGO-operated drug treatment centers to the Afghan government from 2014 through 2017. The plan also stated that INL would transfer all financial support for these centers to the MOPH by the end of 2020. However, as of May 2018, INL had not transferred control of 25 of the 86 centers to the MOPH, and continued to fund 60 centers. INL and its stakeholders have faced delays in implementing the transition plan because of disagreements between the MOPH and the Afghan NGOs who operate the centers.

Implementation began in 2015, over a year later than initially planned, due to disputes between the Afghan government and Afghan NGOs operating the centers. In 2016, INL paused implementing the plan, and stakeholders did not transfer any centers to the MOPH in 2017 because of disagreements between the MOPH and Afghan NGOs over MOPH's staffing decisions and their unwillingness or inability to subcontract the centers' operations to NGOs. In 2018, after addressing the disagreements, INL and the stakeholders started implementing the plan again. The August 2018 version of the plan, updated by INL and the stakeholders, states the transition will be completed by the end of 2020.

However, INL did not assess sustainability or produce sustainability plans for its drug treatment projects in accordance with State requirements. These requirements differed depending on when a project was initiated. INL did not have any requirements to assess the sustainability of or develop sustainability plans for 6 of the 41 projects we reviewed. These 6 projects were initiated between October 1, 2013, and May 2015. INL did not assess the sustainability of the 35 remaining projects, as required.

Of the 35 projects requiring a sustainability assessment, INL was required to assess 10, which were initiated between January 1 and September 30, 2013, in accordance with the 2011 *Administrator's Sustainability Guidance for USAID in Afghanistan*. The guidance requires that State have a realistic plan for increasing Afghan ownership, capacity to manage and lead, and commitment to sustain INL's investments. Per this guidance, State should determine with its Afghan partners whether "they will have the interest and resources, amongst many competing demands and decreasing resources, to maintain the investment over time, so that it is sustainable."<sup>43</sup>

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<sup>41</sup> The transition plan we reviewed covered 10 projects: 9 supported drug treatment centers and 1 supports a Colombo Plan field office in Afghanistan.

<sup>42</sup> INL, *INL Transition Plan for the Substance Abuse Treatment System in Afghanistan* (August 2013), p.1.

<sup>43</sup> USAID, *Administrator's Sustainability Guidance for USAID in Afghanistan*, p. 2.

In 2014, State's Office of Inspector General (OIG) found that INL had not developed sustainability plans for its counternarcotics projects in Afghanistan per the 2011 guidance.<sup>44</sup> According to State OIG, INL repeatedly neglected to plan for the sustainability of its projects. In response to the report, INL acknowledged that it could not transfer all counternarcotics program costs to the Afghan government in the "foreseeable future". Following up on this report, we asked INL officials specifically whether INL had developed sustainability plans for the 10 drug treatment projects, in accordance with the USAID guidance. The officials did not provide any sustainability plans for the projects and said they were not aware whether INL had applied this guidance to the projects. However, one official stated that INL did not consider sustainability in the design of these projects and that sustainability was not a goal for these projects. As a result of these projects having ended, INL failed to follow the June 2011 *Administrator's Sustainability Guidance for USAID in Afghanistan*, and appears to not have complied with that guidance, despite the assumption that State certified the projects pursuant to Section 7046 of the Consolidated Appropriations Act, 2012, that it would "design and support programs in accordance" with the 2011 guidance.<sup>45</sup>

INL was required to assess the 25 remaining drug treatment projects, initiated from May 2015 through April 2018, in accordance its *Sustainability Guide*, which went into effect in May 2015.<sup>46</sup> The guide required INL to determine whether the Afghan government had the ability to take responsibility for the foreign assistance it received from INL, including the drug treatment projects. It also required INL to prepare a sustainability plan and analysis for each project, and produce, monitor, and report on sustainability indicators and performance measures for each project. INL did not create sustainability plans for 18 of the 25 projects, and did not create sustainability analyses to produce, monitor, and report on sustainability indicators or performance measures for any of the 25 projects. None of the six AORs responsible for overseeing the 25 projects said they were aware of the guide, and other INL officials could not explain why INL did not follow all aspects of the guide.

Because INL has not met sustainability requirements for all of its drug treatment projects, particularly the requirements of its own 2015 guide, INL has not adequately considered whether the Afghan government or another Afghan entity will be able to sustain its drug treatment efforts.

## Challenges Threaten the Afghan Government's Ability to Sustain INL's Drug Treatment Projects

INL officials, its implementers, and Afghan stakeholders have identified challenges that affect the implementation of INL's drug treatment projects and pose a threat to the Afghan government's ability to sustain them. These challenges are (1) significant gaps in the Afghan government's funding due to cuts in INL assistance; (2) attrition of qualified Afghan staff providing treatment services; and (3) differences in INL's approach and the Afghan government's approach to treating drug addiction.

INL and Afghan government officials acknowledged that it is unlikely that the Afghan government can maintain the same level of funding. INL officials also acknowledged that it is unlikely that the Afghan government can maintain the same level of service delivery at the 86 drug treatment centers INL has funded without U.S. government support. Since 2015, when INL started transferring the 86 centers to the Afghan government, it has stopped funding 26 of them and has reduced financial support for the remaining 60 by over 50 percent. INL officials said it designed the transition plan to give the Afghan government and Afghan implementers advanced notice that U.S. government assistance would not continue indefinitely so they can create plans to increase funding. The officials added that the Afghan government has been able to increase its overall budget for drug demand reduction efforts in recent years to include supporting "a large number" of INL-supported drug

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<sup>44</sup> Department of State, Office of the Inspector General (OIG), *Audit of Bureau of International Narcotics and Law Enforcement Affairs Counternarcotics Assistance to Afghanistan*, AUD-MERO-15-02 (November 2014). State OIG's report included 10 projects within the scope of our audit.

<sup>45</sup> Consolidated Appropriations Act, 2012, Pub. L. No. 112-74, § 7046(a)(1)(A), 125 Stat. 786, 1234 (2011).

<sup>46</sup> INL, *Program Management Guides: Sustainability Guide*, 2015.

treatment centers, but provided no evidence to support this statement. Nevertheless, MOPH officials said they were not prepared for the 2017 budget reductions and did not have a plan to prioritize which treatment centers it will fund. To help potentially offset INL budget cuts, Afghan NGO officials told us they have explored a “pay-for-service” model with the Afghan government, whereby patients would pay out-of-pocket for treatment center services. INL officials told us that this “pay-for-service” strategy can be effective to some extent even in low income countries where middle- and high-class families can contribute some money. However, MOPH officials said most drug addicts are poor and could not afford treatment, and that drug treatment must be free under Afghan law.

Attrition of qualified Afghan clinical staff working in drug treatment centers is also a challenge. NGO and Colombo Plan officials said the drug treatment centers that Afghan NGOs have transferred to the government have lost trained clinical staff, which NGO officials say affects the quality of services. Colombo Plan officials said the MOPH did not keep a commitment that it made in INL’s transition plan to retain clinical staff, and has fired between 10 and 15 percent of the NGO staff in the centers. In other instances, according to the Colombo Plan, NGO staff quit because government officials forced them to resign. INL and Colombo Plan officials said they have tried to address attrition problems by working with the Afghan government and NGOs to implement measures to retain trained staff. For example, the Colombo Plan has instituted exit interviews to find out why staff leave.

INL and the Afghan government have different approaches for treating drug addiction; this is a potential challenge to sustaining INL’s efforts. The Afghan government’s approach may not align with INL’s preferences. INL officials expressed concern that the MOPH supports the use of large treatment centers that can admit up to 1,000 patients, compared to INL-funded centers that can treat up to 300 patients. In addition, a Colombo Plan official said the MOPH prioritizes building new treatment centers rather than simply maintaining the INL-funded centers. An Afghan NGO official also said the Afghan government uses law enforcement to forcefully round up drug addicts and put them in treatment, and a Colombo Plan official said the MOPH uses forced treatment practices. INL officials said large treatment centers and forced treatment do not meet U.S. government standards.

## CONCLUSION

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INL is the largest international funder of efforts to reduce drug demand in Afghanistan and has sought to establish self-sustained drug treatment projects. From January 2013 to April 2018, INL spent at least \$50.5 million on 41 drug treatment projects that, among other tasks, funded the operation and maintenance of Afghan drug treatment centers, recruited and trained clinical staff, and funded staff salaries. However, INL does not know the impact to date of this investment.

INL cannot evaluate the performance of its projects because it did not follow State or GAO guidance on how to do so. This guidance advises agencies to track and record the performance of projects over time; define what projects should achieve, who is to achieve it, how it will be achieved, and the time frames for achievement; measure progress; and validate performance information received from implementers to ensure its reliability. Specifically, INL did not adhere to or implement its PMPs, as recommended. These plans explained how INL would measure the performance of its projects. As a result, INL cannot make informed decisions about its ongoing drug treatment projects and lacks an understanding of the impact its projects and the drug demand reduction program as a whole have had in Afghanistan.

INL did not monitor its drug treatment projects in accordance with State guidance. Furthermore, we identified factors that limited the monitoring INL did perform and its ability to determine and fully account for the resources and activities it funded. We understand that INL faces obstacles monitoring the Colombo Plan and UNODC’s work in Afghanistan because of security and travel restrictions. However, INL has not performed basic tasks like creating commonly understood project requirements and deliverables in each approved project proposal, which an implementer should meet. Moreover, INL has left open to interpretation whether the

Colombo Plan and UNODC did what the U.S. government paid them to do, because INL gave each AOR discretion over how to monitor project implementation. In addition, INL has not complied with requirements for AOs and AORs; established requirements for adequate AOR files; identified the AO to whom each AOR reports; and defined what information, such as how INL funds are used for each project, implementers should include in their required periodic financial reports. Because INL is not following its monitoring guidance, it cannot effectively determine whether its drug treatment projects are achieving their goals and objectives.

Although INL has taken steps to transfer the management and funding of its drug treatment projects and centers to the Afghan government, INL has not determined the extent to which the Afghan government can sustain them. INL did not follow the USAID guidance specified in Section 7046 of the Consolidated Appropriations Act, 2012, nor did it follow its own 2015 *Sustainability Guide* for most of the projects discussed in this report. Moreover, INL, its implementers, and Afghan stakeholders have identified challenges that affect the projects' implementation and threaten the Afghan government's ability to sustain them. These challenges are significant gaps in the Afghan government's funding following cuts in INL assistance, attrition of qualified Afghan clinicians providing treatment services, and differences in INL's and the Afghan government's approaches to treating drug addiction. Performing sustainability assessments may be difficult for INL without also effectively measuring and evaluating the performance of its projects. Without such performance measurement and evaluation to determine what projects accomplish, INL will find it difficult to ensure that successes continue. Performing the sustainability assessments, as required, would help State gain a better understanding of the impact and lessons learned of its drug treatment efforts, and help give the Afghan government the best opportunity to address the challenges and the overall drug problems in the country.

## RECOMMENDATIONS

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To improve overall INL performance measurement and monitoring of LOA-supported drug treatment projects, SIGAR recommends that Assistant Secretary of State for International Narcotics and Law Enforcement Affairs:

- 1. Direct INL personnel managing and monitoring the drug treatment projects to fully implement existing State and INL performance measurement guidance when measuring the performance of its projects, including recommendations to implement INL's performance management plans.**
- 2. Establish and document in each approved project proposal a specific set of project requirements that an implementer must meet, such as details on the objectives to be addressed, the activities to be conducted, and the deliverables to be produced.**
- 3. Direct INL Agreement Officers (AO) and Agreement Officer's Representatives (AOR) for the drug treatment projects to comply with existing monitoring requirements, including maintaining adequate AOR files and identifying the AO to which each AOR reports.**
- 4. Define the information implementers must include in their required periodic financial progress reports, such as details on how INL funds are used for each project.**

To better understand the impact of INL's drug treatment projects in Afghanistan and the Afghan government's ability to sustain these projects, SIGAR recommends that Assistant Secretary of State for International Narcotics and Law Enforcement Affairs:

- 5. Direct INL personnel managing and monitoring the drug treatment projects to comply with INL's existing sustainability requirements by assessing the sustainability of the projects and producing sustainability plans.**

## AGENCY COMMENTS

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We provided a draft of this report to State for review and comment. We received written comments from the Acting Executive Director of INL, which are reproduced in appendix III. In the comments, INL concurred with all five SIGAR recommendations.

With regard to the first recommendation, INL stated that it agrees that personnel managing and monitoring the drug treatment projects should fully implement existing performance management guidance, and that PMPs are important tools for measuring and managing performance and communicating results of its drug treatment projects. INL also stated that it will expand the use of third-party monitoring in Afghanistan and has begun “systematizing” the process for implementers’ reporting information to the PMPs.

With regard to the second recommendation, INL stated that it agrees this recommendation should be implemented because it could help “clarify programmatic expectations between INL and the international organization (IO) implementing partner.” INL also stated that it intends to establish a new standard operating procedure, whereby INL program officers and implementing counterparts will work together to establish a list of requirements “inclusive of objectives, activities, and deliverables” for each project, and incorporate this list as part of project documentation.

With regard to the third recommendation, INL stated that its AO will send a copy of the *AOR Handbook* to INL’s Afghanistan and Pakistan Office to reiterate the importance of complying with monitoring requirements, including maintaining AOR files, and to identify herself “as the AO to whom each AOR reports.” INL also stated that it concurs that AOR files should be maintained in accordance with accepted INL guidelines for official records management, and is in the process of improving INL “oversight via AORs.” Furthermore, INL recently placed the AOR function within its program offices with a direct reporting link back to the Executive Director of INL.

With regard to the fourth recommendation, INL stated that it agrees with our recommendation because this information already exists in quarterly and annual reporting required by INL. INL further stated that “INL’s quarterly reporting template” requires the implementer to report “how much funding was liquidated on the INL-funded program in question.” In addition, INL stated that implementer reporting is submitted in each international organization’s standard format, and includes “certified financial and accounting data” in accordance with each international organization’s financial rules and regulations. INL also explained that the annual reporting provides financial details pertinent to the implementation of specific programs. INL stated that it believes what is required of the implementers for financial reporting is explicitly outlined in the quarterly reporting template, as well as in international organizations’ rules and regulations for annual reporting. However, we disagree with INL’s assessment that existing templates and resulting reporting addresses our recommendation because our audit found that those documents, when available, do not provide sufficient details on how INL funds are used for each drug treatment project. For example, as we noted on page 12 of this report

some of UNODC’s financial progress reports only explained how it used funds from the United States and other donor nations. UNODC’s reports did not specifically explain how UNODC used INL funding to implement the drug treatment projects, and the reports did not always use the categories outlined in the projects’ budget proposals to track expenditures.

INL also provided us one template for UNODC quarterly reports. Based on the reports INL provided us, it appears that Colombo Plan does not use this UNODC template. We never received a specific Colombo Plan quarterly reporting template. We believe our recommendation should still be implemented and will leave it open until we receive information demonstrating improvements in INL’s financial reporting requirements for the Colombo Plan and UNODC.

INL concurred with our fifth recommendation, and stated that it agrees that personnel managing and monitoring the drug treatment projects should comply with INL’s sustainability requirements. INL also stated that it believes the transition plan is a “robust roadmap to address sustainability of the Afghan treatment

system.” As we report, we believe the transition plan has helped INL assess the sustainability of its drug treatment projects to some extent. However, as INL acknowledges, INL should comply with its existing sustainability requirements.

## APPENDIX I - SCOPE AND METHODOLOGY

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This audit examined the Department of State (State) Bureau of International Narcotics and Law Enforcement's (INL) administration and oversight of 41 drug treatment projects implemented from January 2013 to April 2018. The objectives of this audit were to assess the extent to which INL and its implementing partners (1) evaluated the performance of its drug treatment projects; (2) conducted required monitoring of the projects; and (3) assessed the sustainability of the projects and identified and addressed challenges to sustaining them.

To assess the extent to which INL, in coordination with its implementers and the Afghan government, evaluated the performance of its drug treatment projects, conducted required oversight, and assessed the sustainability of the projects, we reviewed:

- U.S. government, State, and INL counternarcotics and drug demand reduction strategies
- 16 letters of agreement (LOA) between INL and its implementers, the Colombo Plan and the UN Office of Drugs and Crime (UNODC), that authorized funding for the 41 drug treatment projects
- State, INL, and Government Accountability Office (GAO) monitoring and performance measurement requirements and guidance
- State and INL sustainability guidance
- Project proposals the Colombo Plan and UNODC submitted and INL approved
- Colombo Plan and UNODC periodic progress and financial reports on the projects
- Colombo Plan, UNODC, and Afghan government monitoring reports on the projects

In addition, we interviewed:

- current and former officials in INL's Office of Afghanistan and Pakistan Programs in Washington, DC, and at the U.S. Embassy in Kabul who were responsible for implementing and overseeing the drug treatment projects
- officials at the Colombo Plan's headquarters in Colombo, Sri Lanka, and Kabul
- officials at UNODC's headquarters in Vienna, Austria, and in Kabul
- current and former Afghan non-governmental organization (NGO) staff managing INL-funded drug treatment centers, representing the Afghan Relief Committee, the Khatiz Organization for Rehabilitation, the Nejat Center, the Welfare Association for the Development of Afghanistan, and the Social Services for Afghan Women Organization
- Afghan government representatives from the Ministry of Public Health (MOPH) and the Ministry of Counter Narcotics (MCN)

To assess the extent to which INL evaluated the performance of its drug treatment projects against their objectives, we requested information from INL, the Colombo Plan, and UNODC, such as the LOAs and project proposals, to identify the projects' goals and objectives, and understand how INL assessed the performance of the projects. We also requested information from Afghan NGOs, the MOPH, and the MCN for this purpose. We reviewed State's and INL's performance measurement requirements and guidance for measuring and reporting program and project performance, such as State's *18 Foreign Affairs Manual 301.4 Department of State Design, Monitoring, and Evaluation and Program Management Guides: Guide to Developing a Performance Measurement Plan*.<sup>47</sup> We reviewed the Colombo Plan's and UNODC's periodic performance and

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<sup>47</sup> Department of State, *18 FAM 301.4 Department of State Design, Monitoring, and Evaluation* (2018). INL, *Program Management Guides: Guide to Developing a Performance Management Plan (PMP)*.

financial reports, which they had submitted to INL. We also requested to review a 2019 draft external evaluation of INL's drug treatment projects, but INL officials said the evaluation was not yet complete.

To assess the extent to which INL conducted required oversight of its drug treatment projects, we requested information from INL, the Colombo Plan, and UNODC to document the implementers' required or suggested project work and activities and INL's monitoring requirements. We reviewed the 16 LOAs between INL and its implementers, and the 41 approved project proposals detailing the work to be conducted. We reviewed State's and INL's guidance for monitoring implementers and projects, such as State's *Program and Project Design, Monitoring, and Evaluation Policy*, State's Circular 75, and INL's "Agreement Officer Representative [AOR] – Designation of Responsibility," that outline INL's oversight requirements.<sup>48</sup> We then compared these requirements against evidence of INL's oversight as demonstrated in documentation, such as the LOAs and project proposals provided, and in testimony from interviews, to assess the extent to which INL met its oversight requirements.

To determine the extent to which INL assessed the sustainability of its drug treatment projects and identified and addressed challenges to sustaining them, we requested information from INL regarding its sustainability assessments and plans. We reviewed INL's sustainability requirements, which are documented in the 2011 *Administrator's Sustainability Guidance for USAID in Afghanistan* and INL's 2015 *Sustainability Guide*.<sup>49</sup> We also reviewed INL's 2013 *INL Transition Plan for the Substance Abuse Treatment System in Afghanistan*.<sup>50</sup> We interviewed INL, the Colombo Plan, Afghan government, and Afghan NGO officials to identify challenges to sustaining the drug treatment projects and how, if at all, they have addressed these challenges.

We did not use or rely on computer-processed data for the purpose of our objectives. We assessed State-wide and INL-specific internal controls to determine the extent to which INL had systems in place to oversee and report on its drug treatment projects. The results of our assessment are included in the body of the report.

We conducted our work in Washington, DC; Kabul, Afghanistan; Colombo, Sri Lanka; and Vienna, Austria, from November 2017 to July 2019, 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. This audit was performed by SIGAR under the authority of Public Law No. 110-181, as amended, and the Inspector General Act of 1978.

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<sup>48</sup> Department of State, "Circular 175: Request for Blanket Authority to Negotiate, Conclude and Amend International Agreements for Counter-Narcotics and Anti-Crime Cooperation," action memorandum, June 21, 1999. INL Memorandum, "Agreement Officer Representative—Designation of Responsibility," undated.

<sup>49</sup> USAID, *Administrator's Sustainability Guidance for USAID in Afghanistan*, p. 2. INL, *Program Management Guides: Sustainability Guide*, 2015.

<sup>50</sup> INL, *INL Transition Plan for the Substance Abuse Treatment System in Afghanistan*.

## APPENDIX II - INL-FUNDED DRUG TREATMENT PROJECTS IN AFGHANISTAN FROM JANUARY 2013 THROUGH APRIL 2018

As of January 2019, the Department of State's Bureau of International Narcotics and Law Enforcement Affairs (INL) contributed at least \$50.5 million to 41 drug treatment projects implemented from January 2013 through April 2018. Table 1 describes each project, its cost, the anticipated period of performance, and the funding recipient. INL officials noted nine instances where a project's "anticipated" period of performance does not align with the period in which the project funded the activities. The officials explained that anticipated periods of performance are established in each letter of agreement (LOA) but the activities funded under each project do not always fall within the same dates as the period of performance. For example, an LOA could fund project activities that took place before the period of performance. These instances are noted in the project budget of the relevant projects.

**Table 1 - INL Funded Drug Treatment Projects Implemented from January 2013 through April 2018**

Project Code	Description	Project Cost	Anticipated Period of Performance	Funding Recipient
2013-11A	This project supported the Colombo Plan Field Office, a central coordination team at the Colombo Plan's Afghanistan office. The field office provided administrative support and monitored INL-funded drug demand reduction initiatives in Afghanistan.	\$961,100	5/17/2013-5/17/2014	Colombo Plan
2013-3	This project funded the operation and staff costs of 33 residential and home-based drug treatment centers across Afghanistan.	\$5,958,500	5/17/2013-5/17/2014	Colombo Plan
2013-37	This project provided vocational training for drug addicts in Kabul who completed treatment and rehabilitation. Its purpose was to reintegrate these individuals into the community and lower their potential for relapse.	\$477,300	5/17/2013-5/17/2014	Colombo Plan
2013-4	This project funded the operation and staff costs of 10 outpatient drug treatment centers across Afghanistan.	\$740,300	5/17/2013-5/17/2014	Colombo Plan
2013-42	This project supported a study of the estimated prevalence of rural drug use in Afghanistan. The survey involved collecting samples from individuals in up to 100 randomly selected households in each of selected 50 villages.	\$1,824,800	5/17/2013-5/17/2014	Colombo Plan

2013-5	Through this project, INL planned to conduct 12 village-based drug treatment camps in four villages in two provinces. The project also included training courses on treatment camp management for project staff, local volunteers, non-governmental organization (NGO) officials, and community support groups. The project planned to mobilize community support to ensure the sustainability and efficacy of service delivery at the camps.	\$195,400	5/17/2013– 5/17/2014	Colombo Plan
2013-6/ 2013-12	This project provided training and technical assistance to Afghan treatment providers on the Global Basic Addiction Treatment Curricula. The training and technical assistance included training 37 Afghan trainers, who would then train 571 clinical staff from the INL-funded drug treatment centers.	\$660,600	5/17/2013– 5/17/2014	Colombo Plan
2013-8	The Opium Survey Among Children in Afghanistan project funded survey planning, sample collection, analysis, and report writing.	\$182,000	5/17/2013– 5/17/2014	Colombo Plan
GLO/J71	This project was part of the United Nations Office on Drugs and Crime's (UNODC) global project TreatNet, which aims to promote access to evidence-based drug dependence services. This project is a portion of Phase II of the TreatNet's activities in Afghanistan. Phase II seeks to develop and institutionalize a drug quality assurance mechanism to improve the quality of drug dependence services. This project's objectives are to support evidence-based residential drug treatment services, increase the availability and quality of these services, and develop an outpatient unit within a comprehensive continuum of care.	\$500,000	6/11/2013– 6/11/2015	UNODC
GLO/K42	This project was part of UNODC's global project, also called GLO/K42, which aims to prevent and treat illicit drug use in children and adolescents at risk. It provided outreach services, outpatient services, residential drug treatment, rehabilitation, after-care services, and vocational skills training. It also focused on capacity building, technical assistance, oversight, and building mechanisms for national sustainability of drug prevention and treatment activities.	\$500,000 <sup>a</sup>	6/11/2013– 6/11/2014	UNODC
2014-3	This project funded the operation and staff costs of the 33 residential drug treatment centers previously funded under project 2013-3. This project also supported the operation and staff costs of 12 children's centers that UNODC previously managed with INL funding.	\$3,822,139 <sup>b</sup>	6/13/2014– 9/30/2014	Colombo Plan

2014-11A	This project continued support to the Colombo Plan Field Office, which provides administrative support and monitors INL-funded drug demand reduction initiatives in Afghanistan.	\$885,083	10/30/2014– 6/30/2015	Colombo Plan
2014-3 "updated"	This project continued work done on project 2014-3 and incorporated INL's transition plan in January 2015. Per the transition plan, INL began funding the operational costs for 21 MOPH centers, while the MOPH, with a supplementary budget from INL, began paying clinical staff salaries in all the MOPH and INL centers. The project also funded the operation costs of 33 residential drug treatment centers and 12 children's centers, and began supporting three additional outpatient centers in Kabul. In addition, the project provided technical and monitoring support to treatment centers,	\$4,369,705 <sup>b</sup>	10/30/2014– 6/30/2015	Colombo Plan
2014-4	This project continued work done on project 2013-4. It funded the operational costs of 11 outpatient drug treatment centers across Afghanistan. It also included funding for treatment center experts to monitor drug treatment centers and conduct a coordination meeting at the Colombo Plan's headquarters in Sri Lanka. The MOPH began funding the salaries for clinical staff at these centers in January 2015.	\$619,523 <sup>c</sup>	10/30/2014– 6/30/2015	Colombo Plan
None	This project carried out the third phase of the Rural Drug Use Prevalence Study. This phase had four major activities: (1) collecting hair and oral fluid samples from individuals in randomly selected households; (2) data analysis; (3) report preparation; and (4) management activities.	\$1,735,230	10/30/2014– 6/30/2015	Colombo Plan
GLO/K42	This project was part of UNODC's global GLO/K42 project and continued the activities funded by the previous GLO/K42 project in Afghanistan. It provided outreach services, outpatient services, residential drug treatment, rehabilitation, and after-care services. It also focused on continued training for professional staff at children's drug treatment centers and implementation of a structured monitoring plan.	\$534,225 <sup>a</sup>	11/13/2014– 11/13/2015	UNODC
2015-11A	This project continued support to the Colombo Plan Field Office, which provides administrative support and monitors INL-funded drug demand reduction initiatives in Afghanistan.	\$800,000	9/29/2015– 10/29/2016	Colombo Plan

2015-12A	This project funded training on the Universal Treatment Curriculum for Substance Use Disorders for eight staff members of the Addiction Science Department of the University of Kabul. The ultimate goal of the project was to integrate the curriculum into the university system.	\$335,638	9/29/2015–10/29/2016	Colombo Plan
2015-3B	This project funded activities from April 2015 through March 2016. It supported 46 residential drug treatment centers. The Colombo Plan operated 26 of these centers and the MOPH operated 20 centers.	\$5,037,986 <sup>d</sup>	9/29/2015–10/29/2017	Colombo Plan
GLO/K42	This project was part of UNODC's global GLO/K42 project and was identical to previous GLO/K42 projects in Afghanistan. It provided outreach services, outpatient services, residential drug treatment, rehabilitation, and after-care services. It also focused on continued training for professional staff at children's drug treatment centers and implementation of a structured monitoring plan.	\$548,502 <sup>a</sup>	9/29/2015–12/31/2017	UNODC
2015-55/ 2015-55A	This project aimed to complete the development of three advanced level treatment curricula previously started under other projects: (1) enhancing group facilitation skills; (2) trauma and informed care; and (3) recovery management and continuing care.	\$942,982	9/29/2015–10/29/2017	Colombo Plan
2015-5A	This project funded the development of training materials on the scientific model for rural-based drug treatment, which was developed by UNODC.	\$437,401.00 <sup>a</sup>	9/29/2015–10/29/2017	Colombo Plan
2015-5B	INL funded 24 village-based drug treatment camps in two provinces. The project included training courses on treatment camp management for project staff, local volunteers, NGO officials, and community support groups. This project planned to mobilize community support to ensure the sustainability and efficacy of service delivery.	\$208,815	9/29/2015–10/29/2017	Colombo Plan
2015-6/ 2015-12	This project supported training on the basic and advanced Universal Treatment Curriculum for Substance Use Disorders. The Colombo Plan planned to train more than 500 Afghan treatment practitioners from INL's implementers, the MOPH, and the MCN.	\$1,300,000	9/29/2015–10/29/2017	Colombo Plan
2015-8A	This is the first of three projects that funded an evaluation of the outcomes of drug treatment centers in Afghanistan. The Colombo Plan contracted with the Pacific Institute for Research and Evaluation to conduct this evaluation, and INL planned for it to be completed in May 2019.	\$449,936	9/29/2015–10/29/2016	Colombo Plan

2015-3A	This project funded activities from April 2015 through March 2016. It supported 13 children's drug treatment centers, one adult residential center, and 13 outpatient centers. It also supported monitoring, technical staff, and administrative staff.	\$2,000,000 <sup>d</sup>	10/16/2015– 11/16/2015	Colombo Plan
GLO/J71	This project was part of UNODC's global project TreatNet, which aims to promote access to evidence-based drug dependence services. It was part of Phase II of TreatNet's activities in Afghanistan. Phase II seeks to develop and institutionalize a drug quality assurance mechanism to improve the quality of drug dependence services. This project planned to create a universal, rural-based treatment model based on UNODC and World Health Organization principles of drug dependence and care. The project also sought to create a rural treatment model evaluation protocol and evaluate the implementation of a pilot of the model in Afghanistan.	\$490,805	11/18/2015– 11/18/2017	UNODC
2015-3D	This project funded activities previously under projects 2015-3A and 2015-3B from April 2016 through September 2016. It supported the operation costs of 78 residential, home-based, and outpatient centers. The MOPH operated 33 of these centers, and NGOs operated 45 centers.	\$2,633,448 <sup>f</sup>	4/1/2016– 9/30/2016	Colombo Plan
2015-3C	This project provided funding for activities from April 2015 through September 2016. It supported eight residential drug treatment centers. The Colombo Plan operated seven centers, and the MOPH operated one. The project also provided supplementary funding for clinical staff salaries at all INL-funded centers.	\$1,362,650 <sup>e</sup>	4/12/2016– 4/12/2018	Colombo Plan
GLO/K42	This project was part of UNODC's global GLO/K42 project. It provided outreach services, outpatient services, residential drug treatment, rehabilitation, and after-care services. It also focused on continued training for professional staff at children's drug treatment centers and implementing a structured monitoring plan.	\$492,916 <sup>a</sup>	12/28/2016– 6/30/2018	UNODC
2016-12	This project supported training on 2 of 14 advanced-level Universal Treatment Curriculum courses for 26 Afghan trainers. It also funded the translation of training materials into Pashto and Dari for these 2 courses. These 14 courses aim to provide a comprehensive and theoretical foundation in the clinical practice of substance use disorder treatment.	\$269,696	1/17/2017– 2/17/2018	Colombo Plan

2016-6B	Through this project, INL funded a fellowship program for a post-graduate diploma in addiction science for 30 Afghan treatment professionals. These fellows were to become internationally certified addiction science professionals after passing an exam.	\$285,000	1/17/2017-12/31/2020	Colombo Plan
2016-AF-001	The Child Intervention for Living Drug-Free training project sought to give professional training on child-specific drug treatment services to address the limited availability of specialized treatment services for children.	\$349,698	1/17/2017-5/17/2019	Colombo Plan
2016-AF-002	This is the second of three projects that funded an outcome evaluation of drug treatment centers in Afghanistan. The Colombo Plan contracted with the Pacific Institute for Research and Evaluation to conduct this evaluation, and INL planned for it to be completed in May 2019.	\$426,608	1/17/2017-2/17/2018	Colombo Plan
2016-AF-003	This project funded activities from October 2016 through October 2017. It supported all residential treatment and outpatient treatment services that were previously supported by three different projects. The project funded the operation costs of 86 residential, home-based, and outpatient drug treatment centers. The MOPH operated 35 of the centers, and NGOs operated 51 centers.	\$6,826,468 <sup>g</sup>	1/17/2017-2/17/2018	Colombo Plan
2016-AF-004	This project funded training for 350 clinical staff on the basic-level Universal Treatment Curriculum. The project was initiated after the MOPH requested additional trainings.	\$1,385,334	1/17/2017-7/17/2018	Colombo Plan
2016-AF-005	This project continued support to the Colombo Plan Field Office, which provides administrative support and monitors INL-funded drug demand reduction initiatives in Afghanistan.	\$1,377,381	1/17/2017-2/17/2018	Colombo Plan
2016-AF-009	INL supported instructing officials at the MCN's Directorate of Planning, Research, and Studies on qualitative and mixed-method research skills. This instruction sought to inform MCN-initiated research into substance use in Afghanistan.	\$112,665	1/17/2017-2/17/2018	Colombo Plan
GLO/J71	This project is a portion of Phase II of UNODC's global TreatNet project in Afghanistan. The project aimed to strengthen a recovery-oriented drug dependence treatment system by professionalizing treatment services in Afghanistan.	\$197,083	8/17/2017 - 2/17/2019	UNODC

GLO/K32	UNODC, in partnership with the World Health Organization, conducted structured field testing of international standards for the treatment of drug use disorders in Afghanistan. This project's goal was to promote and support evidence-based and ethical drug treatment policies, strategies, and interventions.	\$200,035	8/17/2017– 2/17/2019	UNODC
2017-AF-003	This project continued INL's funding of 86 drug treatment centers. The MOPH operated 47 of the centers, and NGOs operated 39 centers.	\$534,066 <sup>h</sup>	4/6/2018– 5/6/2019	Colombo Plan
<b>Total Cost of Drug Treatment Projects</b>		<b>\$50,457,975<sup>a</sup></b>		

Source: SIGAR analysis of INL documents

Notes: The anticipated end dates reflect the no-cost extension dates, where applicable.

<sup>a</sup> Project 2015-5A and the four projects with code GLO/K42 included prevention work and drug treatment work. We could not disaggregate the costs for each type of work. As a result, we did not include the cost of these five projects (\$2,513,044 total) in the total project cost.

<sup>b</sup> Projects 2014-3 and "2014-3 (updated)" funded activities from May 2014 to April 2015. INL explained that the LOA dated June 13, 2014, funded the "first tranche" of project 2014-3 and that the LOA dated October 30, 2014, funded the "second tranche" under the project title "2014-3 (updated)." These are considered separate projects because they are funded under separate LOAs.

<sup>c</sup> Project 2014-4 funded activities from May 2014 to April 2015. INL did not explain why the activities funded under this project do not align with its anticipated period of performance.

<sup>d</sup> Projects 2015-3A and 2015-3B funded activities from April 2015 to March 2016. INL did not explain why the activities funded under these projects do not align with their anticipated period of performance.

<sup>e</sup> Project 2015-3C funded activities from April 2015 to September 2016. INL did not explain why the activities funded under this project do not align with its anticipated period of performance.

<sup>f</sup> Project 2015-3D funded activities from April 2016 to September 2016. INL explained that funds obligated under the LOA for this project, dated October 26, 2016, were to be used to reimburse the implementer for work previously completed.

<sup>g</sup> Project 2016-AF-003 funded activities from October 2016 to October 2017. INL did not explain why the activities funded under this project do not align with its anticipated period of performance.

<sup>h</sup> Project 2017-AF-003 funded activities from November 15, 2017 to November 30, 2018. INL broke the cost for this project into two periods of time: (1) November 15, 2017, to February 28, 2018, and (2) March 1, 2018, to November 30, 2018. INL did not explain why there were two tranches. However, we only included the cost of the activities that occurred from November 15, 2017, through February 28, 2018, in the project cost. We could not break out funding amounts for March and April 2018 in the second period of time due to how the funding was reported. In addition, activities that occurred after April 2018 were outside the scope of this audit and therefore are not included in this table.

## APPENDIX III - COMMENTS FROM THE DEPARTMENT OF STATE

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**United States Department of State**

*Washington, D.C. 20520*

July 8, 2019

Ms. Gabriele A. Tonsil  
Assistant Inspector General for Audits and Inspections  
Special Inspector General for Afghanistan Reconstruction  
1550 Crystal Drive, Suite 900  
Arlington, VA 22202

Dear Ms. Tonsil:

The Department of State welcomes the opportunity to comment on this draft Special Inspector General for Afghanistan Reconstruction (SIGAR) report entitled, “Drug Treatment in Afghanistan: The Overall Impact and Sustainability of More Than \$50 Million in Department of State Projects is Unknown” (dated July 2019). The Department respects SIGAR’s role in safeguarding U.S. taxpayer investment, and we share your goals of keeping programs free from waste, fraud, and abuse.

As SIGAR notes in the report, INL is often unable to conduct site visits or field work due to security concerns, instead relying on implementer reporting and evaluations. SIGAR does not deem this to be sufficient. INL will continue to use implementer reporting and evaluations to evaluate program progress and will expand utilization of its third party monitoring to provide additional oversight. INL welcomes any additional solutions SIGAR is able to suggest in light of the security environment.

### **Responses to Recommendations**

**Recommendation 1:** Direct INL personnel managing and monitoring the drug treatment projects to fully implement existing State and INL performance measurement guidance when measuring the performance of its projects, including recommendations to implement INL’s performance management plans.

**INL Response (July 2019):** INL agrees that personnel managing and monitoring the drug treatment projects should fully implement existing guidance, and that Performance Measurement Plans (PMP) are important tools in measuring and managing program performance and communicating program results for its drug treatment projects. INL will expand utilization of its third-party monitoring in Afghanistan and has already begun systematizing the process for implementer

reporting to PMP indicators. The recently enacted INL bureau realignment increases bureau-wide focus on performance management.

**Recommendation 2:** Establish and document in each approved project proposal a specific set of project requirements that an implementer must meet, such as details on the objectives to be addressed, the activities to be conducted, and the deliverables to be produced.

**INL Response (July 2019):** INL agrees that implementation of this recommendation could help to clarify programmatic expectations between INL and the international organization (IO) implementing partner. INL will work internally to establish a new standard operating procedure whereby program officers will coordinate with their IO counterparts to establish a list of requirements (inclusive of objectives, activities, and deliverables) that is tailored to the implementation plan and goals envisioned for the INL-funded program in question and incorporated as part of the project document. Program officers can refer to this agreed list of requirements throughout the implementation process to ensure the IO implementer is operating in concert with the agreed requirements. The IO implementer can also reference this list in its quarterly and annual reporting required by INL to illustrate its efforts to implement the program as agreed.

**Recommendation 3:** Direct INL Agreement Officers (AO) and Agreement Officer's Representatives (AOR) for the drug treatment projects to comply with existing monitoring requirements, including maintaining adequate AOR files and identifying the AO to which each AOR reports.

**INL Response (July 2019):** INL agrees with this recommendation. The INL Agreements Officer, INL/EX Director Erin Barclay, will be sending an email to the Afghanistan and Pakistan Office providing a copy of the AOR Handbook and reiterating the importance of complying with monitoring requirements, including maintaining AOR files and identifying herself as the AO to whom each AOR reports. INL concurs that AOR files should be maintained in accordance with accepted bureau guidelines for official records management akin to Contracting Officer's Representative (COR) and Grants Officer Representative (GOR) official records management and is in the process of improving our oversight via AORs. Recently, the bureau embarked upon embedding the AOR function within program offices with a direct reporting line back to the Executive Director in order to enhance management controls.

**Recommendation 4:** Define the information implementers must include in their required periodic financial progress reports, such as details on how INL funds are used for each project.

**INL Response (July 2019):** INL agrees with this recommendation because the information required is already explicitly outlined in existing quarterly and annual reporting that is required by INL. For example, in INL's quarterly reporting template, the IO implementer must report how much funding was liquidated on the INL-funded program in question. The required annual reporting is submitted in the IO's standard format and includes certified financial and accounting data, in accordance with the IO's financial rules and regulations. This annual reporting includes financial details with regard to INL funding, as well as other donor funding (if any), used to support implementation of the program in question.

INL believes what is required vis-à-vis financial reporting is explicitly outlined already in the quarterly reporting template, as well as in the IOs rules and regulations for annual reporting.

**Recommendation 5:** Direct INL personnel managing and monitoring the drug treatment projects to comply with INL's existing sustainability requirements by assessing the sustainability of the projects and producing sustainability plans.

**INL Response (July 2019):** INL agrees that personnel managing and monitoring the drug treatment projects should comply with INL's sustainability requirements. INL believes that the transition plan is, in fact, a robust roadmap to address sustainability of the Afghan treatment system.

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The Department of State appreciates SIGAR's thorough examination of U.S. foreign assistance programming in Afghanistan's counternarcotics sector. INL looks forward to continuing to work with SIGAR and other relevant authorities on these issues.

Sincerely,



Jeffrey C. Lee  
Acting Executive Director  
Bureau of International Narcotics and Law  
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## APPENDIX IV - ACKNOWLEDGMENTS

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This performance audit was conducted  
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## SIGAR's Mission

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

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

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