

# SIGAR

**Special Inspector General for  
Afghanistan Reconstruction**

**SIGAR 15-12 Audit Report**

## Counternarcotics Police of Afghanistan: U.S. Assistance to Provincial Units Cannot Be Fully Tracked and Formal Capability Assessments Are Needed



OCTOBER  
2014

# SIGAR

## Special Inspector General for Afghanistan Reconstruction

### WHAT SIGAR REVIEWED

The Counternarcotics Police of Afghanistan (CNPA), established in 2003 as a specialist force of the Afghan National Police, conducts counternarcotics investigations and operations throughout Afghanistan. Due to the impending security transition and risks to Afghanistan's economy, U.S. efforts to bolster the Afghan government's counternarcotics capacity are crucial to minimizing financial and political benefits to the insurgency.

The CNPA, headquartered in Kabul, is comprised of six directorates/departments, including provincial and specialized units. As of November 2013, it consisted of 2,850 police personnel, of which 1,100—or 39 percent—were authorized for provincial units.

SIGAR conducted this audit to determine the extent to which (1) the Department of State (State), Department of Defense (DOD), and the Drug Enforcement Administration (DEA) provided support to CNPA provincial units; (2) DOD direct assistance funding for CNPA provincial units could be tracked; and (3) the CNPA provincial units' operational capabilities and readiness have been formally assessed and reported.

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October 2014

### Counternarcotics Police of Afghanistan: U.S. Assistance to Provincial Units Cannot Be Fully Tracked and Formal Capability Assessments Are Needed

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SIGAR 15-12 Audit Report

### WHAT SIGAR FOUND

U.S. government support—Department of State (State), Department of Defense (DOD), and Department of Justice's (DOJ) Drug Enforcement Administration (DEA)—to the Counternarcotics Police of Afghanistan (CNPA) has focused primarily on CNPA headquarters and its specialized units. Provincial units have received some support, such as facility refurbishments in six high threat areas (costing about \$1.21 million) and the establishment of basic investigator training (part of a larger effort that cost \$161.4 million), but overall U.S. financial resources devoted to the CNPA have only tangentially benefited them. Studies over the past several years have shown that CNPA provincial units have been neglected and that problems continue with their development and capabilities.

DOD also provides direct assistance to the Afghan government's national budget. These funds support infrastructure, operation and maintenance (O&M), and salaries, including those for CNPA provincial units. Although the Afghanistan Financial Management Information System (AFMIS)—a government-wide accounting system—tracks the funding, it does not capture CNPA expenditure data by funding source, funding code, and location. As a result, SIGAR could not fully determine the amount of direct assistance provided to CNPA provincial units. In fact, SIGAR was able to track only \$13,529 of U.S. direct assistance provided for counternarcotics efforts throughout Afghanistan. Furthermore, SIGAR found that the dual reporting structure, in which the Deputy Minister of Interior for Counternarcotics has management and oversight responsibility for the CNPA while the Deputy Minister of Interior for Security oversees CNPA's supporting resources, affected provincial units' ability to obtain funding and supplies. For example, SIGAR found three CNPA provincial units that did not receive any funds to maintain their DOD-refurbished facilities and other units lacked funds to transport certain drug-related prisoners to Kabul within mandated timeframes.

SIGAR found that CNPA provincial units' operational capabilities have not been recently assessed and reported on a formal basis. Without a formal rating system that measures training, leadership, sustainment, and operational progress, the U.S. government cannot determine whether its investment in CNPA provincial units has helped them become a capable, self-reliant, and sustainable force. The Regional Command Afghan National Security Forces Status Report (RASR), which assesses specific measures, such as training, sustainment, and law enforcement operations, has been used to assess the Afghan National Security Forces capabilities, but has not been used to assess CNPA provincial units. Rather, the CNPA Tactical Operations Center (TOC) measures provincial units' operational progress on an aggregated basis and with different metrics than RASR.

## WHAT SIGAR RECOMMENDS

SIGAR recommends that DOD, in coordination with State and DEA, work with the Afghan Ministries of Finance and Interior and the CNPA, as appropriate, to (1) identify direct assistance funding amounts and develop and use detailed accounting codes for allocating and tracking CNPA provincial units' O&M funding in AFMIS; (2) clarify and reconcile the ways and means in which CNPA provincial units receive O&M funding to carry out their mission; (3) provide guidance to Afghan National Police provincial chiefs regarding the priority and amounts of support to be provided those units, including funds needed to maintain facilities and for transporting prisoners; (4) develop appropriate metrics to allow the CNPA TOC to more fully assess the CNPA provincial units' operational capabilities and readiness on a unit-by-unit basis; (5) establish a formalized, regularly scheduled assessment and reporting requirement, and (6) share reports of the assessments of CNPA provincial unit readiness with U.S. government stakeholders, in non-aggregated, form so that they can better determine the effect and value of their investments.

DOJ did not disagree with the substance of SIGAR's recommendations. However, DOJ objected to "the inclusion of DEA in the recommendations" because it contends that DEA—a DOJ component—has "no role or responsibility" for implementing SIGAR's recommendations. However, DOJ's comments misconstrue SIGAR's recommendations. These recommendations require action from DOD and require DOD to coordinate those actions with State and DEA, in accordance with the prescribed whole-of-government approach to countering the narcotics trade in Afghanistan. DEA has a role in coordinating with DOD to implement these actions. To simply state that DEA has no role in supporting U.S. government efforts to implement these recommendations is concerning and could contribute to the risk that U.S. investments will be wasted if the capacity of CNPA provincial units continues to be neglected. SIGAR encourages DOJ to reconsider its response in light of the whole-of-government approach to countering the narcotics trade in Afghanistan and will monitor the implementation of these recommendations as part of its regular recommendation follow-up. DOD and State did not provide written responses to the draft report.



**SIGAR**

**Office of the Special Inspector General  
for Afghanistan Reconstruction**

October 29, 2014

Executive Departments and Agencies:

This report discusses the results of SIGAR's audit of U.S. efforts to develop and strengthen the Counternarcotics Police of Afghanistan (CNPA) provincial units. SIGAR found that U.S. support emphasized CNPA headquarters and specialized units, but provincial units received direct and indirect support. SIGAR also found that Department of Defense (DOD) direct assistance funding to CNPA provincial units cannot be fully determined or tracked and that operation and maintenance (O&M) funding is problematic. Further, SIGAR found that CNPA provincial units' operational capabilities and readiness have not been recently and formally assessed and reported.

The report recommends that DOD, in coordination with the Department of State (State) and the Department of Justice's (DOJ) Drug Enforcement Administration (DEA), work with the Afghan Ministries of Finance and Interior and the CNPA, as appropriate, to (1) identify direct assistance funding amounts and develop and use detailed accounting codes for allocating and tracking CNPA provincial units' O&M funding in the Afghanistan Financial Management Information System; (2) clarify and reconcile the ways and means in which CNPA provincial units receive O&M funding to carry out their mission; (3) provide guidance to Afghan National Police provincial chiefs regarding the priority and amounts of support to be provided those units, including funds needed to maintain facilities and for transporting prisoners; (4) develop appropriate metrics to allow the CNPA Tactical Operations Center to more fully assess the CNPA provincial units' operational capabilities and readiness on a unit-by-unit basis; (5) establish a formalized, regularly scheduled assessment and reporting requirement; and (6) share reports of the assessments of CNPA provincial unit readiness with U.S. government stakeholders, in non-aggregated form, so that they can better determine the effect and value of their investments.

SIGAR received written comments on a draft of this report from DOJ, which were incorporated as appropriate. DOJ did not disagree with the substance of our recommendations but disagreed with "the inclusion of DEA in the recommendations" because it contends that DEA—a DOJ component—"has no role or responsibility" for implementing SIGAR's recommendations. However, DOJ's comments misconstrue our recommendations. Our recommendations are directed toward DOD and require DOD to coordinate the recommended actions with State and DEA, in accordance with the prescribed whole-of-government approach to countering narcotics in Afghanistan. We maintain that DEA has a role in coordinating with DOD to implement them. To simply state that DEA has no role in supporting U.S. government efforts to implement these recommendations is concerning and could contribute to the risk that U.S. investments will be wasted if the capacity of CNPA provincial units continues to be neglected. We encourage DOJ to reconsider its response in light of the whole-of-government approach to countering the narcotics trade in Afghanistan and we will monitor the implementation of these recommendations as part of our regular recommendation follow-up. DOJ's comments are presented in appendix V.

State informed SIGAR that it will not be submitting a written response to the report. DOD did not submit a written response prior to this report's publication; however, we will publish DOD comments in a separate product when we receive them.

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.

John F. Sopko  
Special Inspector General  
for Afghanistan Reconstruction

## ADDRESSEES

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The Honorable John F. Kerry  
Secretary of State

The Honorable Chuck Hagel  
Secretary of Defense

The Honorable Eric H. Holder, Jr.  
Attorney General of the United States

The Honorable James B. Cunningham  
U.S. Ambassador to Afghanistan

General Lloyd J. Austin III  
Commander, U.S. Central Command

General John F. Campbell  
Commander, U.S. Forces-Afghanistan and  
Commander, International Security Assistance Force

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## ABBREVIATIONS & ACRONYMS

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AFMIS	Afghanistan Financial Management Information System
ANP	Afghan National Police
ANSF	Afghan National Security Forces
CDU	Counternarcotics Police of Afghanistan Development Unit
CNPA	Counternarcotics Police of Afghanistan
CSTC-A	Combined Security Transition Command-Afghanistan
DEA	Drug Enforcement Administration
DOD	Department of Defense
DOJ	Department of Justice
ICITAP	International Criminal Investigative Training Assistance Program
IJC	International Security Assistance Force Joint Command
MOF	Ministry of Finance
MOI	Ministry of Interior
NTM-A	NATO Training Mission-Afghanistan
O&M	operation and maintenance
State	Department of State
RASR	Regional Command Afghan National Security Forces Status Report
TOC	Tactical Operations Center

The opium trade has contributed to the destabilization of Afghanistan. On January 15, 2014, the Special Inspector General for Afghanistan Reconstruction testified before the Senate Caucus on International Narcotics Control that the “narcotics trade is poisoning the Afghan financial sector and fueling a growing illicit economy. This, in turn, is undermining the Afghan state’s legitimacy by stoking corruption, nourishing criminal networks, and providing significant financial support to the Taliban and other insurgent groups.”<sup>1</sup> The Special Inspector General’s statement that Afghan farmers are growing more opium poppies today than at any time in their modern history is further corroborated by the United Nations Office on Drugs and Crime. In a recent report, the United Nations estimated that the value of opium produced by Afghanistan, including its heroin and morphine derivatives, is nearly \$3 billion—or the equivalent of about 15 percent of Afghanistan’s gross domestic product. The United Nations Office on Drugs and Crime further stated that opium poppy cultivation in Afghanistan reached a record high in 2013, representing a 36 percent increase from 2012.<sup>2</sup>

The Counternarcotics Police of Afghanistan (CNPA) was established in 2003 as a special force element of the Afghan National Police (ANP), under the Afghan Ministry of Interior (MOI), responsible for counternarcotics operations throughout Afghanistan.<sup>3</sup> The CNPA is comprised of provincial units and vetted (specialized) units, which include intelligence, investigative, and interdiction forces.<sup>4</sup> As part of U.S. counternarcotics efforts in Afghanistan, the Department of Defense (DOD), Department of State (State), and Department of Justice (DOJ), primarily through its Drug Enforcement Administration (DEA), all have roles in building Afghan capacity to combat the drug trade through support to the CNPA. U.S. efforts to bolster the Afghan government’s counternarcotics capacity are crucial to minimizing the drug trade’s financial and political contributions to the insurgency.

Four strategies articulate U.S. counternarcotics efforts in Afghanistan. The *U.S. Counternarcotics Strategy for Afghanistan* serves as the guiding interagency document.<sup>5</sup> Other agency-specific strategies, including (1) DOD’s *Counternarcotics & Global Threats Strategy*, (2) DOD’s *Post-2014 Counternarcotics Strategy for Afghanistan and the Region*, and (3) the U.S. Embassy Kabul’s draft June 2013 *Framework for U.S. Rule of Law & Law Enforcement Efforts in Afghanistan*, also highlight the need for continued efforts to support the development and sustainment of Afghanistan’s counternarcotics law enforcement institutions.<sup>6</sup> While U.S. strategies discuss the importance of support to enhance Afghanistan’s drug law enforcement capability, they do not articulate the specific nature of this support or the actions necessary to achieve long-term goals. In June 2013, U.S. Senator Robert Menendez, Chairman of the Senate Committee on Foreign Relations, requested that SIGAR review U.S. efforts to develop the CNPA beyond the specialized units and, in particular, to assess U.S. support to CNPA’s provincial units.

We conducted this audit to determine the extent to which (1) State, DOD, and DEA provided support to CNPA provincial units; (2) DOD direct assistance for CNPA provincial units could be tracked; and (3) the CNPA provincial units’ operational capabilities and readiness have been formally assessed and reported.

To accomplish these objectives, we reviewed U.S. strategies, U.S. initiatives, and Afghan laws aimed at developing Afghanistan’s drug law enforcement capacity. SIGAR also reviewed data from the Afghanistan

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<sup>1</sup> SIGAR, Statement of John F. Sopko before the Senate Caucus on International Narcotics Control, *Future U.S. Counternarcotics Efforts in Afghanistan*, January 15, 2014.

<sup>2</sup> United Nations Office on Drugs and Crime, *Afghanistan Opium Survey 2013 Summary Findings*, November 2013.

<sup>3</sup> The CNPA was established as an independent body within the ANP’s organizational structure.

<sup>4</sup> Vetted units are comprised of officers deemed to have no association with criminal or insurgent activity, including those in elite units such as CNPA’s National Interdiction Unit, Sensitive Investigative Unit, and Technical Investigative Unit. Vetted and specialized units are interchangeable terms and, as such, in this report will be referred to as specialized units.

<sup>5</sup> *U.S. Counternarcotics Strategy for Afghanistan*, 2012.

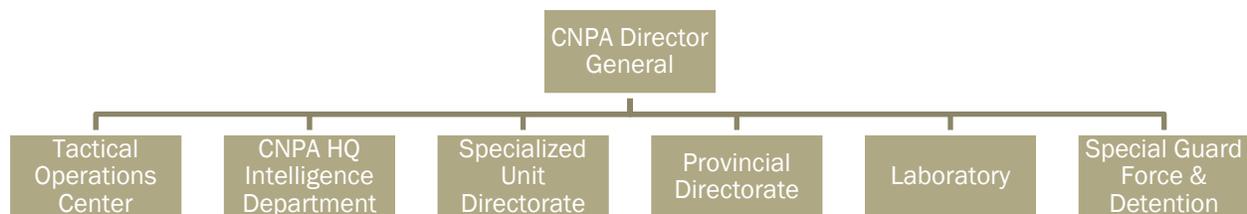
<sup>6</sup> U.S. Department of Defense, *Counternarcotics & Global Threats Strategy*, 2011; U.S. Department of Defense, *Post-2014 Counternarcotics Strategy for Afghanistan and the Region*, 2013; and U.S. Embassy Kabul, *Draft Framework for U.S. Rule of Law & Law Enforcement Efforts in Afghanistan*, 2013.

Financial Information System (AFMIS) to determine whether DOD direct assistance could be tracked and accounted for. In addition, we reviewed U.S. contracts and associated documentation, and interviewed Afghan officials to assess whether U.S.-funded facilities constructed or refurbished for CNPA provincial units were being used as intended and maintained. We also reviewed assessments conducted by U.S. agencies and consultants, as well as operational data from the CNPA's Tactical Operations Center (TOC), to determine the capacity and needs of the CNPA provincial units. We met with officials from State, DOD, DEA, U.S. Embassy Kabul, the North Atlantic Treaty Organization Training Mission-Afghanistan (NTM-A), and the Combined Security Transition Command-Afghanistan (CSTC-A). We also spoke with four CNPA provincial unit commanders and officials at CNPA headquarters, MOI, and the Ministry of Finance (MOF). SIGAR conducted its work in Washington, D.C. and Kabul, Afghanistan, from January 2014 through September 2014, in accordance with generally accepted government auditing standards. Appendix I includes a more detailed discussion of the scope and methodology.

## BACKGROUND

The CNPA is dedicated to counternarcotics investigations and operations, including interdiction and eradication. Headquartered in Kabul, the CNPA is comprised of six directorates or departments, including the provincial and specialized units. As of November 2013, the CNPA consisted of 2,850 personnel, which is less than 2 percent of total personnel assigned to the ANP force of 149,466. Of the 2,850 CNPA officers assigned, 1,100—39 percent—were authorized for provincial units. Figure 1 shows CNPA's organizational structure.

**Figure 1 - CNPA Organizational Chart**



Source: SIGAR analysis of CNPA Development Unit-provided data

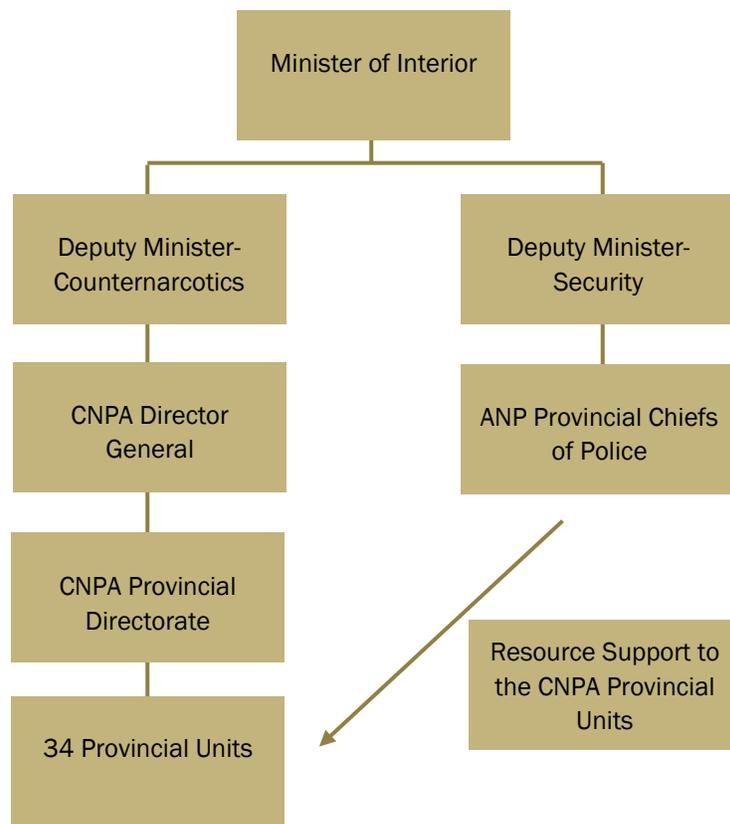
Organized under the CNPA's Specialized Unit Directorate, the National Interdiction Unit is responsible for conducting interdiction operations and seizures in high threat environments and the Sensitive Investigative Unit carries out complex counternarcotics investigations using intelligence developed by the Technical Investigative Unit. The Provincial Directorate includes personnel assigned to provincial units, the Kabul Gates Unit, the Borders/Airport Unit, and the K-9 Unit.<sup>7</sup> CNPA provincial units operate under a dual command structure, as set forth in Article Four of the *Ministry of Justice Afghan Police Law*.<sup>8</sup> As shown in figure 2, the Deputy Minister of Interior for Counternarcotics has management and oversight responsibility for the CNPA, including the CNPA's provincial directorate and the 34 CNPA provincial units. However, according to senior U.S. and Afghan officials, the flow of funds to the CNPA provincial units is through the Deputy Minister of Interior for Security who oversees the ANP provincial chiefs of police. As a result, the ANP provincial chiefs of police control payroll, logistics, and other support resources for CNPA provincial units.

<sup>7</sup> According to CNPA Development Unit officials, the Kabul Gates Unit conducts counternarcotics-related operations throughout Kabul, based on intelligence provided by the CNPA Intelligence and Investigative Unit and the CNPA TOC.

<sup>8</sup> Article Four of the *Ministry of Justice Police Law* requires the ANP, which includes the CNPA, to perform their duties under the leadership of the Minister of Interior in the capital, and under the guidance of the governors and provincial/district chiefs in the provinces and districts, respectively.

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**Figure 2 - CNPA Provincial Unit Command Structure**



Source: SIGAR analysis of NTM-A and Afghan MOI data

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All provinces in Afghanistan are categorized as either Type A, B, or C, depending on the threat of cultivation and/or drug trafficking. For example, Type A provinces pose the highest threat of cultivation and/or drug trafficking in Afghanistan. The type of province also determines the size of the CNPA provincial unit. For specific information regarding Type A, B, and C provinces and the number of CNPA authorized personnel per province, see figure 3 and table 2, in appendices II and III, respectively.

Since 2009, U.S. agencies have reported a number of serious problems facing CNPA provincial units. Specifically:

- A 2009 interagency review—conducted by representatives from the DOJ’s International Criminal Investigative Training Assistance Program (ICITAP), DOD, State’s Bureau of International Narcotics and Law Enforcement Affairs, and DEA—found (1) no comprehensive CNPA development strategy; (2) no formal documentation to clearly define the relationship between the specialized units and the remainder of the CNPA, including the provincial units; (3) a “neglect of the force” beyond the CNPA’s specialized units, including the lack of U.S. mentors assigned to CNPA provincial units; (4) a lack of prioritization, logistics support, facilities, equipment, and training for provincial units; (5) questions of ownership and authority over CNPA provincial forces; (6) CNPA provincial units that were often tasked

to perform duties not related to counternarcotics; and (7) CNPA provincial units that were being fielded absent any apparent overall provincial plan.<sup>9</sup>

- DOD's 2010 and 2012 *Report on Progress Toward Security and Stability in Afghanistan* stated that while CNPA's specialized units had been credited with increased operational capacity in recent years, there continued to be concern that development of provincial units was less successful.<sup>10</sup>
- A June 2011 management review of DOD's support to the U.S. strategy for counternarcotics in Afghanistan noted that CNPA provincial units continued to be neglected.<sup>11</sup> The review stated that the CNPA Development Unit (CDU) was doing "outstanding work" to develop the CNPA as an effective Afghan police institution, but also noted that advisors and mentors had not been provided to CNPA provincial units.<sup>12</sup>
- A May 2013 CNPA Progress Study, commissioned by DOD, cited continued problems with CNPA provincial unit development and capability.<sup>13</sup> The study identified a lack of coordination between provincial units and CNPA headquarters, noting that strategic management was largely headquarters-based with insufficient provincial resources. This led to the reassignment of provincial unit personnel to police missions not related to counternarcotics. In addition, the limited ability of CNPA headquarters to task provincial units, as a result of Article Four of the *Ministry of Justice Afghan Police Law*, diminished the effectiveness of the units. The study also noted that participation in basic investigator training by CNPA provincial unit personnel was still low and this lack of training degraded provincial CNPA units' ability to carry out counternarcotics work.

## U.S. SUPPORT EMPHASIZES CNPA HEADQUARTERS AND SPECIALIZED UNITS, BUT PROVINCIAL UNITS ALSO RECEIVED DIRECT AND INDIRECT SUPPORT

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The United States has demonstrated its commitment to the development of Afghanistan's drug law enforcement capabilities, but U.S. efforts have concentrated on the CNPA headquarters and specialized units. For example, State's Bureau of International Narcotics and Law Enforcement Affairs interdiction program provided operation and maintenance (O&M) funding to the CNPA, with the majority of the funds directed to the specialized units.<sup>14</sup> Similarly, DOD supported the construction of forward operating bases for specialized units, as well as other infrastructure projects, such as the CNPA training facility in Kabul. DOD also provided dedicated funding to train, equip, and sustain the specialized CNPA units, while DEA trained and mentored CNPA specialized units, in conjunction with DOD and State. A DOD official stated that the agency would like to provide CNPA provincial units—a vital part of the counternarcotics strategy—with additional support. However it is difficult to provide such additional support because funding authority over these units rests with the ANP

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<sup>9</sup> U.S. Department of Defense, Office of the Assistant Secretary of Defense, *Development of the Counternarcotics Police of Afghanistan Interagency Findings and Recommendations*, July 2009.

<sup>10</sup> U.S. Department of Defense, *Report on Progress Toward Security and Stability in Afghanistan*, November 2010 and U.S. Department of Defense, *Report on Progress Toward Security and Stability in Afghanistan*, April 2012.

<sup>11</sup> U.S. Department of Defense, *Review of DOD's Support to the U.S. Government Strategy for Counternarcotics in Afghanistan*, June 2011.

<sup>12</sup> The CDU, a DOD-funded project implemented by DOJ's ICITAP program, provides law enforcement subject matter expertise for the institutional development of the entire CNPA, including provincial units, specialized units, and organization leadership.

<sup>13</sup> U.S. Department of Defense, Counter-Narcotics and Transnational Threats Projects Office, *Counter-Narcotics Police of Afghanistan Progress Study*, Deloitte Consulting, May 31, 2013.

<sup>14</sup> U.S. Department of State Bureau of International Narcotics and Law Enforcement Affairs Afghanistan-Pakistan, *Interdiction Performance Measurement Plan*, Fiscal Year 2014.

provincial chiefs of police, which makes it more difficult to ensure funding and equipment reaches the provincial units. According to this same official, as the number of U.S. security forces decrease, the CNPA provincial units will most likely be left to themselves without enduring U.S. support.

As shown in table 1, U.S. assistance that directly supports the CNPA provincial units includes the refurbishment of six provincial unit facilities in six high threat provinces—Kunduz, Badakhshan, Balkh, Nangarhar, Helmand, and Herat—basic investigator training, and the instructor cadre development program.<sup>15</sup> The cost of the refurbishment is about \$1.21 million, while the cost of the training and development program are part of a larger effort costing approximately \$161.4 million. U.S. assistance that indirectly supported CNPA provincial units included O&M support for the CNPA headquarters facility and general capacity building support, such as establishing written policies and procedures for CNPA operations.<sup>16</sup>

**Table 1 - State, DOD, and DOJ Assistance Directly and Indirectly Benefiting CNPA Provincial Units**

Program/ Assistance	Purpose	Involved Agencies	Cost	Period of Performance
CNPA Headquarters O&M Funding	O&M	State	\$7.7 million	September 2009 to March 2014
CNPA Development Unit	Institution Building	DOD/DOJ	Unknown <sup>a</sup>	January 2010 to present
Basic Investigator Course	Training	DOD/DOJ	Unknown <sup>b</sup>	March 2011 to April 2013
CNPA Provincial Facility Refurbishments	Facility Refurbishment	DOD/DOJ	\$1.21 million	March 2013 to March 2014
Instructor Cadre Development Program	Training	DOD/DOJ	Unknown <sup>b</sup>	Unknown <sup>c</sup>

Source: State, response to SIGAR data request, April 1, 2014

Note:

<sup>a</sup> Funding for the entire performance period is unknown because complete funding figures were not provided by U.S. Central Command. Program costs for fiscal years 2012 and 2013 were approximately \$1.7 million and \$307,000, respectively. Figures for fiscal year 2014 were not provided; however, the fiscal year 2014 2-year interagency agreement between DOD and DOJ/ICITAP states that program costs will not exceed \$2.07 million.

<sup>b</sup> Funding is embedded within a U.S. Central Command-funded task order that is not specific to CNPA provincial unit development; the bulk figure for the task order (awarded/obligated) is approximately \$161.4 million.

<sup>c</sup> This program was initially scheduled to begin in February 2014; however, the original start date was postponed due to transportation funding issues. The period of performance remains unknown because DEA's Afghanistan Regional Training Team officials did not respond to requests for confirmation of program performance dates.

According to DOD officials, each of the six refurbished facilities serves as a base of operations for a CNPA provincial unit and contains offices and temporary barracks. As identified in DEA's request for assistance, the refurbishments were intended to repair and rehabilitate existing facilities, improve the efficiency of operations, and enhance the quality of life for unit personnel. In addition, DEA intended the refurbishments, which cost approximately \$1.21 million, to develop the CNPA's capacity to deter and interdict narcotics activities in critical locations. Appendix IV contains detailed information on the six facilities refurbished with DOD funding.

<sup>15</sup> DEA requested the funding for the refurbishments from DOD in August 2012. DEA and the Deputy Minister of Interior for Counternarcotics coordinated to select the facilities for refurbishment. DEA requested DOD funding for the refurbishments pursuant to Section 1004 of the National Defense Authorization Act.

<sup>16</sup> Although these activities do not directly benefit CNPA provincial units, they benefit the CNPA's operational and management capacity, thereby providing tangential benefits to the provincial units.

To improve CNPA's institutional capacity, the CDU was established in response to a 2009 interagency review of CNPA development efforts that found it lacked a comprehensive strategy, and recommended a "CNPA development cell" be embedded within NTM-A. According to a CDU official, the CDU is a joint initiative of DOJ/ICITAP and DOD to develop the CNPA into a professional drug law enforcement institution. In addition, CDU mentors stated that the CDU is comprised of a DOJ/ICITAP federal program manager and U.S. government contractors serving as mentors for CNPA personnel to develop law enforcement skills, provide recommendations on how to support operations, and develop policies and procedures.<sup>17</sup>

The CDU began its work in 2010 and the CNPA *Ministerial Development Plan* has guided its efforts since 2012, according to CDU officials. These officials told us that the CDU initially focused on assisting in the development and implementation of policies and procedures needed to develop the CNPA into a well-functioning law enforcement institution capable of accomplishing its counternarcotics mission. As a result of the collaboration between the CDU and high-level CNPA officials, 16 policies were approved by MOI, and an additional 26 policies were either under development or had been submitted to MOI by the end of 2013. According to the December 2013 *Ministerial Development Plan: Annual Progress CDU Program Report*, the goal is to implement the approved practices across all CNPA departments and units, including the provincial units.<sup>18</sup> The approved policies provide direction regarding the destruction of narcotics, prisoner transport, and surveillance, among other matters.

According to DEA's Afghanistan Regional Training Team officials, the Regional Training Team's work also provides assistance to the CNPA. The training team focuses primarily on training CNPA specialized units. However, Regional Training Team officials noted that the team previously provided a basic investigator course for CNPA provincial unit personnel. Further, these officials stated that the course was designed to teach provincial personnel police skills such as surveillance, undercover operations, and small unit tactics. Between March 2011 and April 2013, 770—more than 75 percent—of CNPA provincial unit personnel were trained. Additionally, a DOD-funded, and DEA-developed, CNPA instructor cadre development program has been scheduled to begin in 2014.<sup>19</sup> This 18-week course will assume some of the responsibilities of the now discontinued basic investigator course, and will prepare participants to teach a minimum of 12 courses on topics such as map reading, use of a global positioning system, human rights, and close quarters battle.<sup>20</sup> According to Regional Training Team officials, the goal is to build the training infrastructure to allow the CNPA to assume the lead for this instructional program. These officials also stated that each phase lasts 6 weeks and will be separated by 12-week time frames during which the majority of trainees will return to their provinces and teach other CNPA personnel what they have learned. Together, the initiatives of the CDU and DEA's Afghanistan Regional Training Team resulted in a higher functioning CNPA.

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<sup>17</sup> According to CDU officials, these mentors are contracted through CACI International, Inc.

<sup>18</sup> CDU Ministerial Development Plan Program Office: *Ministerial Development Plan: Annual Progress CDU Program Report, January to December 2013*, dated January 2014.

<sup>19</sup> We requested but did not receive an update from DEA's Afghanistan Regional Training Team officials regarding program performance dates for the CNPA instructor cadre development program. According to these officials, this program was initially scheduled to begin in February 2014; however, the original start date was postponed due to transportation funding issues. In addition, although DEA developed this training, program instructors are contractors.

<sup>20</sup> According to DEA's Afghanistan Regional Training Team officials, literacy training was not included in the basic investigator course, nor is it a part of the instructor cadre development program. To improve the literacy rates among CNPA personnel, including those in the field, NTM-A offered to conduct literacy training for CNPA provincial unit officers, according to the CDU program manager. CNPA headquarters leaders declined the offer, citing a lack of need. SIGAR's review of CSTC-A's Literacy Training contracts found that more than 50 percent of ANP personnel overall are unable to read or write. See SIGAR Audit 14-30, *Afghan National Security Forces: Despite Reported Successes, Concerns Remain about Literacy Training Program Results, Contract Oversight, Transition, and Sustainment*, January 2014.

## DOD DIRECT ASSISTANCE FOR CNPA PROVINCIAL UNITS CANNOT BE FULLY DETERMINED OR TRACKED AND FUNDING FOR OPERATION AND MAINTENANCE IS PROBLEMATIC

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### Amount of Direct Assistance Provided to CNPA Provincial Units Cannot Be Fully Determined or Tracked because Afghanistan Financial Management Information System Lacks Sufficient Detail

DOD, through the Afghanistan Security Forces Fund, provides direct assistance to the Afghan government's national budget. This funding, which is tracked in AFMIS—Afghanistan's government-wide accounting system—is used to support infrastructure, O&M, and personnel salaries of the Afghan National Security Forces (ANSF), including ANP and CNPA provincial units. Direct assistance is provided to the MOF on a quarterly basis; the MOF then disburses it to the various ministries. MOF officials told us that they provide the ministries, including MOI, with overall budget ceilings and general budget direction. The ministries are responsible for establishing priorities and requesting disbursements to pay for their own approved expenditures. According to MOF officials, AFMIS is supposed to capture disbursement data for counternarcotics expenditures by funding source (including CSTC-A), funding code, and location.<sup>21</sup>

However, SIGAR could not fully determine the amount of direct assistance provided to CNPA provincial units because the Afghan government used broad categories (e.g., cultivation and trafficking of drugs, border protection, and prison security) rather than detailed accounting codes to track these funds. This data is not sufficiently detailed to provide insight into funding allocations at the provincial level and, as a result, SIGAR was able to track only \$13,529 of U.S. direct assistance provided for counternarcotics efforts throughout Afghanistan. Due to the structure and lack of detail in AFMIS, the U.S. government cannot ascertain whether its financial assistance reaches CNPA provincial units.<sup>22</sup>

### Obtaining Operation and Maintenance Funding for CNPA Provincial Units Is Problematic

We found that Afghanistan's dual reporting structure and the ANP provincial police chiefs' control of funds have created problems with CNPA provincial units' ability to obtain O&M funding. A senior CNPA official, and a senior MOI official, told us that the CNPA provincial units' dual reporting structure often affects their ability to obtain needed funding and supplies. Article Four of the *Ministry of Justice Afghan Police Law* mandates the ANP to perform its duties under the leadership of the Minister of Interior in Kabul, but under the guidance of the governors and provincial/district chiefs in the provinces and districts, respectively. According to a senior CNPA official, when CNPA provincial units request supplies from ANP provincial police chiefs, they are instructed to contact CNPA headquarters. Conversely, when these units request supplies from CNPA headquarters, they are instructed to request them from ANP provincial police chiefs. As a result, CNPA provincial units may not get necessary supplies. According to a senior MOF official, funding for CNPA provincial units is included in the overall funding allocation for the ANP and disbursed through the MOI Deputy Minister for Security to the ANP provincial police chiefs.

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<sup>21</sup> AFMIS is a manual-entry system and, according to CSTC-A officials responsible for oversight of U.S. direct contributions, its reliability is only as good as the information Afghan government officials enter into the system.

<sup>22</sup> We previously reported that direct assistance provided to MOI and the Ministry of Defense are typically subject to less U.S. and donor community oversight than funds provided through projects implemented by U.S. and donor community government agencies because once funds enter the Afghan government's bank account, oversight becomes significantly more challenging. See SIGAR Special Project 14-12, *Comprehensive Risk Assessments of MOD and MOI Financial Management Capacity Could Improve Oversight of Over \$4 Billion in Direct Assistance Funding*, November 2013.

The four CNPA provincial unit commanders we interviewed cited mixed results in receiving O&M support from the Afghan government. Our work showed that while one CNPA provincial unit commander noted that he had no difficulties receiving O&M funds, CNPA provincial unit commanders in three of the high threat provinces stated that they received no O&M funding to maintain their DOD-refurbished facilities. Specifically, according to CNPA provincial unit commanders, the Jalalabad Provincial Unit facility in Nangahar received O&M funding; however, the provincial unit facilities in Mazar-e-Sharif, Kunduz, and Herat, did not receive any funds for O&M. According to CDU officials, a CNPA provincial unit's ability to obtain supplies and funds, which can include O&M, often depends on the nature of the relationship between the CNPA provincial unit commander and the ANP provincial chief of police. Several SIGAR reports have found that the Afghan government's failure to provide adequate O&M led to damaged and/or improperly furnished facilities, and the absence of electricity, working heating and cooling systems, and running water, which may hinder the long-term sustainability of these facilities and place U.S. taxpayer funds at risk.<sup>23</sup>

We identified another example of the problem with the flow of O&M funds to the CNPA provincial units in the area of transportation. The Ministry of Counter Narcotics *Law on Campaign against Intoxicants, Drugs and their Control* requires that individuals outside Kabul province, who are found to be in possession of quantities of drugs over the legal threshold, must be transferred to Kabul for prosecution within 12 days of arrest.<sup>24</sup> However, the four CNPA provincial unit commanders SIGAR interviewed cited the lack of transportation funds and other resources provided by MOI or CNPA headquarters to transport prisoners to Kabul. As a result, according to a senior CNPA official, CNPA provincial units routinely exceed the legally mandated time limit on custody of prisoners. According to another CNPA senior official, in March 2014, 128 prisoners in Helmand had been in custody for more than 12 days awaiting transfer, but the CNPA provincial unit was unable to transport them to Kabul because the unit lacked the funds required to do so—prisoner transfers from Helmand cost approximately \$1,000 per person.<sup>25</sup> According to CNPA officials, the lack of funds poses severe problems—particularly in Nimroz, Kandahar, Helmand, Ghor, Herat, Badghis, and Farah provinces—because safety concerns prevent prisoner transfers by car.

## CNPA PROVINCIAL UNITS' OPERATIONAL CAPABILITIES AND READINESS HAVE NOT BEEN RECENTLY AND FORMALLY ASSESSED AND REPORTED

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U.S. counternarcotics programs in Afghanistan have helped build institutional capacity across the CNPA, but SIGAR found that the U.S. has not recently measured and reported progress in CNPA provincial unit operational capabilities and readiness on a formal basis. The lack of a formal rating system that measures important aspects of law enforcement operational progress, such as training, leadership, and sustainment, prevents DOD, State, and DOJ from determining if their investments in CNPA provincial units have helped this force achieve the goal of becoming a capable, sustainable, and self-reliant force.

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<sup>23</sup> SIGAR Inspection 14-5, *Archi District Police Headquarters: Extensive Mold, Lack of Running Water, and Inoperable Electrical Systems Show Facilities Are Not Being Sustained*, October 2013; SIGAR Inspection 13-3, *Gamberi Afghan National Army Garrison: Site Grading and Infrastructure Maintenance Problems Put Facilities at Risk*, October 2012; and SIGAR Audit 13-1, *Afghan National Security Forces Facilities: Concerns with Funding, Oversight, and Sustainability for Operation and Maintenance*, October 2012.

<sup>24</sup> The Primary Intoxicants and Counter Narcotics Court has the authority to deal with drug trafficking and intoxicants when the (1) amount of heroin, morphine, cocaine or any other derivatives from these substances is 2 kilograms or more; (2) quantity of opium or other derivatives is 10 kilograms or more; (3) quantity of hashish or its derivatives is more than 50 kilograms, or (4) if the amount of intoxicants is 50 liters or more. If the quantities of drugs fall below these thresholds, individuals are prosecuted by the local prosecutor's office. Government of Afghanistan, *Ministry of Counter Narcotics Law on Campaign against Intoxicants, Drugs and their Control*, 2006.

<sup>25</sup> We requested but were unable to obtain complete prisoner transfer statistics, including the number of prisoners awaiting transfer and cost of transporting prisoners, from the CNPA TOC, MOI Ministerial Advisory Group, or Counternarcotics Justice Center advisors and officials.

The ANSF, which includes the Afghan National Army and the ANP, was assessed using the Regional Command ANSF Status Report (RASR). The RASR rating system, established in July 2013, allows the International Security Assistance Force Joint Command (IJC) to track the extent to which ANSF units are able to successfully engage the enemy in combat. For the ANP, the RASR provides a detailed assessment, compiled monthly by IJC, of measures such as training, leadership, sustainment, and law enforcement operations. However, IJC has not used RASR to assess the performance of CNPA provincial units because, according to IJC documentation, some police organizations, including the CNPA, are outside the scope of RASR.<sup>26</sup>

Although the RASR rating system has not been used to provide an assessment of the CNPA provincial units' capabilities, the CNPA TOC provides detailed insight into the operational progress of these units using certain metrics, on an aggregated basis, through regular reports.<sup>27</sup> According to CDU officials, these reports are developed with data that provincial unit forces provide the CNPA TOC on a daily basis and include information on unit readiness, seizures, arrests, laboratories destroyed, eradication of poppy fields, and personnel attendance, among other things.<sup>28</sup> For example, the reports show that between fiscal years 2012 and 2013, CNPA provincial unit operations increased from 762 to 909 or 19 percent.<sup>29</sup> During the same year, CNPA opium seizures increased from 91,007 kilograms to approximately 123,957 kilograms or 36 percent.<sup>30</sup> The reports are distributed to coalition forces, the MOI, and the ANSF, among other stakeholders.

Unlike the RASR, the CNPA TOC's data does not include an assessment of training, leadership, and sustainment capabilities. As a result, these reports do not provide a comprehensive picture of CNPA capabilities and readiness because they do not measure the provincial units' ability to (1) establish and maintain training programs, (2) develop priorities based on mission requirements, and (3) maintain accountability of equipment. The CNPA TOC provides more detailed insight in certain respects than RASR regarding CNPA provincial unit operational progress.

## CONCLUSION

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Opium poppy cultivation and trafficking are among the greatest threats to the political, social, and economic viability of Afghanistan, and the drug trade is increasing. Under these circumstances, there is a need for a professional and capable drug law enforcement institution that can stand alone and advance the mission of disrupting and dismantling major drug trafficking organizations. While significant U.S. resources have been devoted to developing the CNPA's institutional capacity and the law enforcement skills of its specialized units, this support did not directly benefit CNPA provincial units. In addition, the level of U.S. direct assistance provided to CNPA provincial units is unknown due to the Afghan government's lack of detailed accounting codes in AFMIS. This lack of transparency and accountability is risky and stronger measures must be taken to improve accountability for these funds. Furthermore, the difficulties in ensuring O&M funds for CNPA provincial units hinder their ability to conduct law enforcement operations and their long-term sustainability. Moreover, CNPA law enforcement capabilities, at the provincial level, have not been recently assessed and reported by the U.S. or international community. Consequently, they do not have a complete picture of the effect and value of its investment, or how the investment contributes to broader counternarcotics goals. We recognize that the

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<sup>26</sup> We previously reported that new efforts to assess the capability of ANSF units were focused at the brigade and regional levels. See SIGAR Audit 14-33, *Afghan National Security Forces: Actions Needed to Improve Plans for Sustaining Capability Assessment Efforts*, February 2014.

<sup>27</sup> This information is compiled into weekly, monthly, and annual reports.

<sup>28</sup> According to the CNPA TOC, "readiness" refers to the number of personnel and assets, both authorized and on-hand.

<sup>29</sup> According to the CNPA TOC, "operations" refers to instances when the CNPA receives intelligence and sends personnel to conduct a seizure.

<sup>30</sup> This increased operational tempo coincides with the increase in illicit drug activities over the period. For example, over this same period, the United Nations Office on Drugs and Crime stated that the number of hectares being cultivated for opium increased from 154 hectares to 209 hectares, representing a 36 percent increase.

reduction in U.S. and coalition personnel presence poses a challenge for the international community to do more to assess additional Afghan units' readiness. Furthermore, the Afghan government needs to take a more active role and stake in the CNPA units' readiness. If the United States and the international community are to be successful in helping the Afghan government combat the illicit drug trade and sever the nexus between the trafficking and financial support for insurgents, the CNPA and its provincial units must be made a priority.

## RECOMMENDATIONS

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To ensure that U.S. direct assistance funds provided to the Afghan government to support the CNPA provincial units can be determined and tracked, SIGAR recommends that DOD, in coordination with State and DEA, work with MOF, to:

- 1. Identify direct assistance funding amounts and develop and use detailed accounting codes for allocating and tracking CNPA provincial units' O&M in AFMIS.**

To ensure CNPA provincial units receive O&M funds through the ANP provincial police chiefs, SIGAR recommends that DOD, in coordination with State and DEA, work with the MOI, to:

- 2. Clarify and reconcile the ways and means in which CNPA provincial units receive O&M funding to carry out their mission.**
- 3. Provide guidance to ANP provincial chiefs regarding the priority and amounts of support to be provided those units, including funds needed to maintain facilities and for transporting prisoners.**

To ensure CNPA provincial unit capability and readiness are measured and to determine improvement over time, SIGAR recommends that DOD, in coordination with State and DEA, work with the CNPA, to:

- 4. Develop appropriate metrics to allow the CNPA TOC to more fully assess the CNPA provincial units' operational capabilities and readiness on a unit-by-unit basis.**
- 5. Establish a formalized, regularly scheduled assessment and reporting requirement.**
- 6. Share reports of the assessments of CNPA provincial unit readiness with U.S. government stakeholders in non-aggregated form so that they can better determine the effect and value of their investments.**

## AGENCY COMMENTS

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We provided a copy of the draft report to DOD, State, and DOJ for review and comment.<sup>31</sup> DOJ provided written comments, which are reproduced, along with our detailed response, in appendix V. DOJ also submitted technical comments which we incorporated into the report, as appropriate.

DOJ did not concur with our recommendations on the basis that DEA—the DOJ component included in our recommendations—“has no role or responsibility” for implementing SIGAR’s recommendations. However, DOJ’s comments misconstrue our recommendations. SIGAR’s recommendations suggest that DOD take actions to improve its management of direct assistance funds provided to the Afghan government in support of CNPA provincial units and to coordinate those actions with State and DEA in a way that is consistent with the whole-of-government approach to fighting the narcotics trade in Afghanistan.

Furthermore, as part of its mission statement, DEA, under the policy guidance of the Secretary of State and U.S. Ambassadors, is responsible for all programs associated with drug law enforcement counterparts in foreign countries, such as the CNPA and its provincial units. In Afghanistan, DEA provides substantial assistance to the Afghan government in support of its narcotics investigations, operations, and capacity building throughout the country. As a result, DEA plays a key role in the whole-of-government approach to the U.S. counternarcotics mission in Afghanistan, and it is imperative that other departments and agencies coordinate their efforts with DEA. DEA’s in-country counternarcotics expertise and its ongoing relationships with senior CNPA officials, through its Afghanistan Regional Training Team, are critical to building institutional capacity and encouraging the necessary reforms across the CNPA, including the provincial units. In accordance with our recommendations, DEA should be consulted in matters related to the whole-of-government approach to counternarcotics efforts to protect U.S. investments in this key area. DEA’s involvement is also important to prevent the continued neglect of the CNPA’s provincial units, which could affect provincial units’ capacity to deter and interdict narcotics activities in critical locations—a vital part of the U.S. counternarcotics strategy in Afghanistan.

We are concerned with DOJ’s response to this report’s recommendations. To simply state that DEA has no role in supporting U.S. government efforts to implement them is troubling and could contribute to the risk that U.S. investments will be wasted if the capacity of CNPA provincial units continues to be neglected. In our view, our recommendations are valid and DEA has a role in helping DOD to implement them. We encourage DOJ to reconsider its response in light of the whole-of-government approach to countering the narcotics trade in Afghanistan. We will continue to monitor the implementation of these recommendations as part of our regular recommendation follow-up activities.

The Department of State informed us that it will not be submitting a written response to the report. DOD did not submit a written response prior to this report’s publication; however, we will publish DOD comments in a separate product when we receive them.

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<sup>31</sup> SIGAR provides executive department and agency officials with an opportunity to review and provide formal responses to its draft reports before they are issued. Because DEA is a component of DOJ, a copy of this draft report was provided to DOJ for its formal response.

## APPENDIX I - SCOPE AND METHODOLOGY

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In December 2013, SIGAR initiated an audit of U.S. efforts to develop and strengthen the Counternarcotics Police of Afghanistan's (CNPA) provincial units. Specifically, SIGAR conducted this audit to determine the extent to which (1) the Department of State (State), Department of Defense (DOD), and Drug Enforcement Administration (DEA) provided support to CNPA provincial units; (2) DOD direct assistance funding for CNPA provincial units could be tracked; and (3) the CNPA provincial units' operational capabilities and readiness have been formally assessed and reported. Documents reviewed as part of this audit cover the period of June 2008 through June 2014.

To evaluate the extent to which State, DOD, and DEA provided support to the CNPA provincial units, SIGAR reviewed capability assessments and CNPA-focused course curricula. SIGAR also reviewed multiple U.S. counternarcotics strategies, including *U.S. Counternarcotics Strategy for Afghanistan*, *DOD's Counternarcotics and Global Threats Strategy*, *DOD's Post-2014 Counternarcotics Strategy for Afghanistan and the Region*, and the draft *Framework for U.S. Rule of Law & Law Enforcement Efforts in Afghanistan* to understand the various counter-drug roles of U.S. agencies. SIGAR reviewed the interagency agreement between DOD and the Department of Justice/International Criminal Division International Criminal Investigative Training Assistance Program (DOJ/ICITAP), which authorized DOD to provide funding to DOJ/ICITAP in return for specialized expertise, unique technical knowledge, and training to develop the CNPA. SIGAR also interviewed officials from the CNPA Development Unit (CDU), DEA's Regional Training Team, DOD (including U.S. Central Command and the Office of the Secretary of Defense for Policy), and the Combined Security Transition Command-Afghanistan (CSTC-A) Ministry of Interior (MOI) Ministerial Advisory Group officials.

To determine the extent to which DOD direct assistance funding for CNPA provincial units could be tracked, SIGAR reviewed agency information including budget documents and contracts. SIGAR also spoke with officials from the CSTC-A Comptroller and Programs Directorate to determine the levels and aims of U.S. direct assistance provided for counternarcotics police efforts. SIGAR used computer-processed information from the Afghanistan Financial Management Information System to determine the level of direct assistance provided to CNPA provincial units. SIGAR determined the data was sufficiently reliable for the purposes of this report. In addition, SIGAR met with senior Ministry of Finance (MOF) officials to understand the MOF disbursement process, specifically concerning CNPA provincial unit funding. SIGAR also reviewed the *Ministry of Justice Afghan Police Law* to understand its effect on CNPA provincial units' ability to obtain supplies and funding. SIGAR spoke with four CNPA provincial unit commanders by telephone, with the assistance of a SIGAR translator, to determine whether their respective facilities had been refurbished by the U.S. government and were receiving operations and maintenance (O&M) funding. The names and contact information of the CNPA provincial unit commanders were provided by CDU officials. SIGAR interviewed officials from State to determine the extent to which the department provides O&M funding for CNPA provincial unit facilities. In addition, SIGAR met with senior MOI and CNPA officials and officials from U.S. Embassy Kabul's Rule of Law office.

To determine the extent to which the provincial units' operational capabilities and readiness have been formally assessed and reported, SIGAR reviewed the 2013 *Ministerial Development Plan: Annual Progress CDU Program Report*. In addition, documentation provided by CSTC-A, MOI Ministerial Advisory Group, and the International Security Assistance Force Joint Command (IJC) allowed us to determine the extent to which CNPA provincial units were evaluated through the Regional Command Afghan National Security Forces Status Report (RASR) rating system. SIGAR interviewed officials from the CDU, DEA's Regional Training Team, and the senior MOI officials. SIGAR attempted to meet with U.S. officials familiar with the RASR rating system, including IJC, which is responsible for developing the RASR. IJC referred us to the CSTC-A MOI Ministerial Advisory Group, stating that there were no individuals at IJC who could discuss the RASR rating system. SIGAR also met with CSTC-A MOI Ministerial Advisory Group officials, who provided an overview of their activities. CSTC-A MOI Ministerial Advisory Group officials referred the team to International Security Assistance Force Fusion Cell officials for further assistance, who responded that they were not involved in counternarcotics efforts. In addition, SIGAR contacted U.S. Forces-Afghanistan officials, who confirmed they were not aware of any of their

personnel who could discuss the RASR rating system or provide supporting materials or results. SIGAR met with NATO Training Mission-Afghanistan (NTM-A) Literacy and Language Division officials to obtain insight into NTM-A's work with the Afghan National Security Forces and whether these efforts extend throughout the CNPA, including provincial units. SIGAR also spoke with United Nations Educational, Scientific and Cultural Organization officials regarding their literacy training provided to the ANP, to include the CNPA. SIGAR reviewed internal controls by determining the extent to which the capabilities of CNPA provincial units to conduct counternarcotics operations were evaluated. The results of this review are included in the body of the report.

SIGAR conducted its audit work in Kabul, Afghanistan, and Washington, D.C., from January 2014 through September 2014, in accordance with generally accepted government auditing standards. Those standards require that SIGAR plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for SIGAR's findings and conclusions based on the audit objectives. SIGAR believes that the evidence obtained provides a reasonable basis for SIGAR's findings and conclusions based on the audit objectives. SIGAR performed this audit under the authority of Public Law No. 110-181, as amended, and the Inspector General Act of 1978, as amended.



## APPENDIX III - COUNTERNARCOTICS POLICE OF AFGHANISTAN AUTHORIZED PERSONNEL PER PROVINCE TYPE

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**Table 2 - Counternarcotics Police of Afghanistan (CNPA) Authorized Personnel per Province Type**

Province Type	Authorized CNPA Personnel per Province Type	Number of Provinces	Total Authorized CNPA Personnel
A	66	8	528
B	36	12	432
C	10	14	140
<b>Total</b>		<b>34</b>	<b>1100<sup>a</sup></b>

Source: SIGAR analysis of NATO Training Mission-Afghanistan and Department of Justice/International Criminal Investigative Training Assistance Program data

Note:

<sup>a</sup> The number of authorized CNPA personnel for all province types represents 39 percent of the total assigned CNPA force.

## APPENDIX IV - DEPARTMENT OF DEFENSE-FUNDED COUNTERNARCOTICS POLICE OF AFGHANISTAN PROVINCIAL UNIT FACILITY REFURBISHMENTS

**Table 3 - Department of Defense (DOD)-funded Counternarcotics Police of Afghanistan (CNPA) Provincial Unit Facility Refurbishments**

CNPA Provincial Unit Facilities <sup>a</sup>	Cost	Work Performed	Completion Date
Kunduz, Kunduz province	\$232,500	Utilities; electrical and plumbing throughout the facility; exterior and interior walls; exterior windows and security doors; interior security door; detention area; secure evidence storage room; kitchen and dining area; billeting for police personnel; compound perimeter force protection	June 26, 2013
Feyzabad, Badakhshan province	\$249,800	Utilities; electrical and plumbing throughout the facility; exterior and interior walls; exterior windows and security doors; interior security door; detention area; secure evidence storage room; kitchen and dining area; billeting for police personnel; compound perimeter force protection	July 27, 2013
Mazar-e-Sharif, Balkh province	\$264,054	Utilities; electrical and plumbing throughout the facility; exterior and interior walls; exterior windows and security doors; interior security door; detention area; secure evidence storage room; kitchen and dining area; billeting for police personnel; compound perimeter force protection	August 22, 2013
Jalalabad, Nangarhar province	\$139,050	Utilities; electrical and plumbing throughout the facility; exterior and interior walls; exterior windows and security doors; interior security door; detention area; secure evidence storage room; kitchen and dining area; billeting for police personnel; compound perimeter force protection	August 27, 2013
Lashkar Gah, Helmand province	\$278,945	Utilities; electrical and plumbing throughout the facility; exterior and interior walls; interior security doors; secure evidence storage room; kitchen and dining area; exterior security guard towers	August 27, 2013
Herat, Herat province	\$49,190	Utilities; electrical and plumbing throughout the facility; exterior and interior walls; exterior windows and security doors; interior security door; detention area; secure evidence storage room; kitchen and dining area; billeting for police personnel; compound perimeter force protection	March 20, 2014
Total cost:	\$1.21 million		

Source: U.S. Central Command, *Refurbishment Summary Report*, March 2014 and Drug Enforcement Administration (DEA) assistance request to DOD to conduct repairs and rehabilitation of the CNPA provincial operational facilities, August 2012

## APPENDIX V - COMMENTS FROM THE DEPARTMENT OF JUSTICE



### U.S. Department of Justice

Office of the Deputy Attorney General

Washington, D.C. 20530

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Special Inspector General for Afghanistan Reconstruction

October 20, 2014

#### **Re: SIGAR 091A Report for Comment (UNCLASSIFIED) - CNPA Provincial Units**

The Department of Justice disagrees to the inclusion of DEA in the recommendations found in this audit. SIGAR's recommendations cast DEA as a key accountable agency—along with the Department of Defense (DOD) and the State Department (State)—responsible for coordinating the implementation of SIGAR's recommendations. In fact, DEA plays no role in providing direct-assistance funding to the CNPA provincial units. Consequently, even if State and DOD agree with SIGAR's recommendations found in this report, DEA is not positioned to be one of the agencies in control of their implementation or compliance.

The report recommends that DOD, in coordination with State and DEA, work with the Afghan Ministries of Finance and Interior and the CNPA, as appropriate, to "identify direct assistance funding amounts and develop and use detailed accounting codes for allocating and tracking CNPA provincial units' operation and maintenance funding in the Afghan Financial Management Information System." As noted, DEA does not provide any direct assistance funding to the CNPA Provincial Units. DEA is not involved in developing or using any accounting codes for CNPA provincial units and does not have access to the Afghan Financial Management Information System.

The report recommends that DOD, in coordination with State and DEA, work with the Afghan Ministries of Finance and Interior and the CNPA, as appropriate, to "clarify and reconcile the ways and means in which CNPA provincial units receive operation and maintenance funding to carry out their mission." DEA is not responsible for operation and maintenance funding and therefore has no role or responsibility for implementing this recommendation.

The report also recommends that DOD, in coordination with State and DEA, work with the Afghan Ministries of Finance and Interior and the CNPA, as appropriate, "provide guidance to Afghan National

See SIGAR  
Comment 1

See SIGAR  
Comment 2

See SIGAR  
Comment 3

Police provincial chiefs regarding the priority and amounts of support to be provided those units, including funds needed to maintain facilities and for transporting prisoners.” DEA has no role or responsibility for implementing this recommendation.

The same is true for three additional recommendations: (1) develop appropriate metrics to allow the CNPA Tactical Operations Center to more fully assess the CNPA provincial units' operational capabilities and readiness on a unit-by-unit basis; (2) establish a formalized, regularly scheduled assessment and reporting requirement; and (3) share reports of the assessments of CNPA provincial unit readiness with U.S. government stakeholders in non-aggregated form so that they can better determine the effect and value of their investments. DEA simply has no role or responsibility for implementing these recommendations.

See SIGAR  
Comment 4

The report also misstates DEA's Regional Training Team role related to the CNPA provincial units. The report suggests that the role of CENTCOM in this setting is limited to funding. DOD is not just the funding mechanism. DOD is the agency responsible for approving all of the training courses, contracting for instructors, and the monitoring and maintenance of training performance metrics.

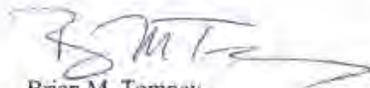
See SIGAR  
Comment 5

DEA has spent years helping to develop specialized units of the CNPA. These vetted units are elite CNPA officers that receive specialized training from DEA; they are not CNPA Provincial Units. DEA has a long history of supporting the U.S. counternarcotic mission in Afghanistan, as part of a whole-of-government approach to the challenging problem. DEA is a key interlocutor to the CN mission, but it is a narrow and targeted mission set that is almost exclusively focused on the elite vetted units. DEA is not funded, structured, or staffed to implement and ensure compliance with SIGAR's recommendations in this report.

See SIGAR  
Comment 6

Because DOJ and DEA have historically had very limited visibility with the CNPA Provincial Units it is not appropriate to otherwise agree or disagree with the specific recommendations. To be sure, DOJ and DEA strongly support the use of meaningful metrics and fiscal accountability for the entirety of the U.S. reconstruction mission to Afghanistan. We appreciate the opportunity to express the views of the Department and look forward to a continued cooperative relationship with SIGAR.

Respectfully,



Brian M. Tomney  
Office of the Deputy Attorney General

## SIGAR's Responses to Comments from the Department of Justice

1. We acknowledge that DEA does not provide direct assistance funding to the CNPA provincial units, and all of our recommendations clearly state that DOD should take action “in coordination with State and DEA”. Furthermore, we maintain that because of DEA’s Afghanistan Regional Training Team’s involvement with overall CNPA capacity building efforts and its relationships with senior CNPA headquarters officials, DEA is in a good position to encourage CNPA officials to work with the Ministry of Finance to develop and use detailed accounting codes to allocate and track funding provided to CNPA provincial units.
2. See comment one. In addition, we acknowledge that DEA is not responsible for clarifying and reconciling the ways and means in which CNPA provincial units receive operation and maintenance funding. However, we disagree with DOJ’s statement that DEA has no role in implementing this recommendation. DEA previously developed requirements and requested funding assistance from DOD to refurbish key CNPA provincial unit facilities throughout the country. Therefore, DEA has a vested interest in ensuring that these refurbishments are appropriately operated and maintained.
3. See comment one. We understand that DEA does not provide guidance to Afghan National Police provincial chiefs regarding the priority and amounts of support to be provided to CNPA provincial units. However, because of DEA’s ongoing activities with senior CNPA headquarters officials, as well as its interactions with Regional Training Team officials, DEA is in a unique position to support DOD and State efforts with MOI to ensure that funding for CNPA provincial units’ operations is a priority.
4. (a) It is DOJ’s position that, despite the lack of information regarding the capabilities and readiness of CNPA provincial units—a vital part of the U.S. counternarcotics strategy in Afghanistan—DEA has no responsibility for assisting in the development of metrics that would allow the CNPA Tactical Operations Center (TOC) to more fully assess CNPA provincial units’ operational capabilities and readiness on a unit-by-unit basis. We believe that DEA’s expertise and its ongoing relationships with senior CNPA headquarters and TOC officials, through its Afghanistan Regional Training Team, place DEA in the best position to coordinate with DOD to identify the metrics needed to assess CNPA provincial unit readiness.  
  
(b) DOJ commented that DEA has no role or responsibility in establishing formalized, regularly scheduled assessments and reporting requirements to ensure CNPA provincial unit capabilities and readiness are measured over time. However, as part of the whole-of-government approach, DEA has the expertise, and relationships within the CNPA, that are necessary to help DOD determine the extent and timing of regular assessments and reporting requirements.  
  
(c) DOJ commented that DEA is not responsible for ensuring that the CNPA TOC shares reports of the assessments of CNPA provincial unit readiness with U.S. government stakeholders, in a non-aggregated, form so that U.S. government stakeholders can better determine the effect and value of their investments in CNPA provincial units. As noted previously, we believe that DEA’s expertise and ongoing relationships with senior CNPA headquarters and TOC officials place DEA in the best position to encourage CNPA management to share reports with the U.S. government stakeholders.
5. This report does not misstate DEA’s Afghanistan Regional Training Team’s role in developing CNPA provincial units and makes no suggestion that the role of CENTCOM or DOD is limited to funding DEA’s Regional Training Team. In fact, this report states that the Afghanistan Regional Training Team is a DEA effort to provide assistance to the CNPA. This coincides with the DOJ position that the Regional Training Team is “DEA’s Regional Training Team.”

6. The recommendations contained in this report do not require direct action from DEA; rather, we suggest that these recommendations be implemented by DOD, in coordination with State and DEA. Under the policy guidance of the Secretary of State and U.S. Ambassadors, DEA has responsibility for all programs associated with drug law enforcement counterparts in foreign countries. As DEA itself notes, the U.S. counternarcotics mission in Afghanistan represents a whole-of-government approach to a challenging problem. Thus, it is appropriate to conclude that DEA should coordinate with DOD to help deprive the Afghan insurgency of the financial and political benefits it derives from the narcotics trade.

## APPENDIX VI - ACKNOWLEDGMENTS

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This audit report was conducted  
under project code SIGAR-091A.

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