Thursday 15 December 2011

Budgetary control of EU financial assistance to Afghanistan

P7_TA(2011)0578

European Parliament resolution of 15 December 2011 on budgetary control of EU financial assistance to Afghanistan (2011/2014(INI))

(2013/C 168 E/07)

The European Parliament,

— having regard to its previous resolutions on Afghanistan, in particular its resolutions of 8 July 2008 on the stabilisation of Afghanistan [1], of 15 January 2009 on the budgetary control of EU funds in Afghanistan [2], of 24 April 2009 on women's rights in Afghanistan [3], and of 16 December 2010 on a new strategy for Afghanistan [4],

— having regard to its resolutions on the discharge for implementation of the European Union general budget for the financial year 2007 of 23 April 2009 [5] and for the financial year 2008 of 5 May 2010 [6],

— having regard to its resolution of 5 July 2011 on the future of EU budget support to developing countries [7],

— having regard to the Kabul Conference of 20 July 2010, at which the donors agreed to better align their programmes and commit to the principles of aid effectiveness, as well as the London Conference of 28 January 2010 at which the donors agreed to establish an independent Office of High Oversight and to channel more development assistance through the Government of the Islamic Republic of Afghanistan (GIRoA), supported by reforms to structures and budgets,

— having regard to the Commission's replies to questions by the Committee on Budgetary Control dated 7 September 2010 and 22 June 2011,

— having regard to the European Court of Auditors' Special Report No 3/2011 on 'The Efficiency and Effectiveness of EU Contributions Channelled through United Nations Organisations in Conflict-Affected Countries',

— having regard to the audit reports of the Special Inspector General for Afghanistan Reconstruction (SIGAR),

— having regard to the audit reports of the United States Government Accountability Office (GAO) on Afghanistan,

— having regard to the audit reports of the Inspector General of the United States Agency for International Development (USAID) on Afghanistan,

— having regard to the final report of the Commission on Wartime Contracting in Iraq and Afghanistan to US Congress, entitled 'Transforming Wartime Contracting',

— having regard to the draft Afghan 'Supreme Audit Office Law',

[1] OJ C 294 E, 3.12.2009, p. 11.
[2] OJ C 46 E, 24.2.2010, p. 87.
[3] OJ C 184 E, 8.7.2010, p. 57.
[4] Texts adopted, P7_TA(2010)0490.
[5] OJ L 255, 26.9.2009.
[6] OJ L 252, 25.9.2010.
[7] Texts adopted, P7_TA(2011)0317.

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— having regard to the Mexico Declaration of the International Organization of Supreme Audit Institutions (INTOSAI) on the Independence of Supreme Audit Institutions, as endorsed in 2007,

— having regard to 'EU Action Plan for Afghanistan and Pakistan', as adopted by the Council on 27 October 2009, and to its biannually published implementing reports,

— having regard to Decision 2011/23 of the Executive Board of the United Nations Development Programme, the United Nations Population Fund and the United Nations Office for Project Services adopted at its annual session 2011 (6 to 17 June 2011),

— having regard to Rule 48 of its Rules of Procedure,

— having regard to the report of the Committee on Budgetary Control and the opinions of the Committee on Foreign Affairs and of the Committee on Development (A7-0388/2011),

A. whereas Parliament's resolution of 16 December 2010 on a new strategy for Afghanistan identified several issues of concern in relation to the budgetary control of EU financial assistance to Afghanistan,

B. whereas, according to the Integrity Watch organisation, bribes of over $1billion were paid in Afghanistan in 2009,

C. whereas the Committee on Budgetary Control is responsible for monitoring the cost-effectiveness of the implementation of the EU General Budget,

D. whereas the principles of accountability and transparency of public money are fundamental to democracy,

E. whereas Afghanistan is amongst the recipient countries receiving the most civilian aid from the EU General Budget,

F. whereas the European Commission has committed over EUR 2 billion and disbursed over EUR 1.8 billion in development and humanitarian aid to Afghanistan since 2002,

Benefits and drawbacks of the different funding channels for providing aid to Afghanistan

1. Reiterates that the Commission can consider different funding channels when spending EU funds in Afghanistan; recalls that the Government of the Islamic Republic of Afghanistan (GIRoA) does not receive direct (sectoral) budget support from the EU General Budget;

2. Notes that each of the funding channels carries its own specific benefits and drawbacks with regard to specific spending objectives as displayed in the table in the explanatory statement;

3. Takes the view that none of the funding channels should be excluded as all of them bear their specific benefits and drawbacks; considers it necessary to diversify aid in order to address individual needs through the appropriate funding channel;

4. Calls on the Commission to consider introducing direct budget support in Afghanistan under rigorous and well-defined conditions, as soon as the necessary macroeconomic stability and sufficiently reliable financial management have been shown to exist, as it is the best instrument for building capacity in the Afghan administration; believes this could achieve sustainable, long-term-oriented results;

5. Takes the view that the Commission should assess the capacity of the ministries of the GIRoA, and believes that budget support could start with limited amounts applied under rigorous and well-defined conditions; notes the example of other donor countries in introducing sectoral budget support for those Afghan ministries for which the benchmarks on accountability and transparency are met; asks the Commission to consider introducing budget support under rigorous and well-defined conditions not only at central level but also at provincial and local level, as soon as the necessary conditions and criteria have been met, as this would increase capacity building at all governmental levels; believes that coordinated diversification of budget support for the different administrative levels would also strengthen the Commission's position vis-à-vis those entities and make the Commission more independent of its relations with a single entity; notes that this diversification must not undermine the central government's role and responsibility, and that it therefore requires the latter's approval;

6. Calls on the Commission, at the same time, to make potential future budget support dependent on rigorous and well-defined conditions which are clear and measurable; takes the view that these objectives must aim to achieve results which can be evaluated by way of indicators and pre-defined benchmarks on accountability and transparency; underlines that baselines assessing future progress need to be defined from the outset; considers mechanisms to fight corruption and fraud to be of the utmost importance in this context; states that the effectiveness of development policy measures in the partner countries must also be checked on the basis of local criteria; stresses in this connection the paramount importance of training for public servants, particularly the security forces and the police;

7. Reiterates the oversight role of Parliament and therefore demands of the Commission that it introduce these steps in a transparent way by making publicly available:

— the agreements reached with the GIRoA;

— the baseline, indicators, targets, calculation methods and verification sources to assess progress and to determine decisions to disburse performance-based and variable tranches of potential future budget support;

— clear and standardised reports which assess – in an objective and transparent way – progress on the basis of the criteria defined and – if necessary – the reasons why progress may not have been achieved as initially planned;

Accountability and oversight of EU funds in Afghanistan

Weaknesses as reported by auditors

8. Notes the recent audit report of the European Court of Auditors (ECA) on EU funds, channelled through the United Nations Organisations in conflict-affected countries, which also covers Afghanistan; deplores the weaknesses in project management in Afghanistan identified by the ECA amongst which are:

— weaknesses in project design leading to unsustainable and ineffective projects;

— reporting by the United Nations Agencies to the Commission which is behindhand, too general and activities rather than results oriented and does not allow the Commission to check adequately the efficiency of a given project;

— frequent delays in projects resulting from unrealistic timeframes;

9. Is concerned about reports by other audit entities such as the United States Special Inspector General for Afghanistan Reconstruction (SIGAR), the United States Government Accountability Office (GAO), the Commission on Wartime Contracting and the Inspector General of the United States Agency for International Development (USAID), which have identified the following weaknesses:

— high risk of corruption and fraud in the country as evidenced by the Kabul Bank scandal in the recent past and by the final report of the Commission on Wartime Contracting, which has estimated that 5 to 9 per cent of total US aid spent in Iraq and Afghanistan was subject to fraud; according to the Integrity Watch report also, of the over $ 1 billion in bribes paid by Afghanistan in 2009, one-third was used as payment for various public services (documentation, education, health), the police service being the most corrupt;

— lack of ability on the part of most Afghan ministries to tender and manage contracts owing to a high rate of illiteracy and poorly trained staff;

— unreliable databases of the Afghan National Police (ANP), as figures range from 111 774 to 125 218 policemen, which raises doubt as to the legality and regularity of the salaries paid to the Afghan policemen, which is the main objective of the single largest project funded by the EU, the Law and Order Trust Fund (LOTFA);

— high risk of waste of funds as evidenced by the final report of the Commission on Wartime Contracting, which has estimated that 10 to 20 per cent of total US aid spent in Iraq and Afghanistan was wasted;

— cascades of sub-contractors which lead to delays and overhead costs adding up, and also limit the exercise of oversight over the prime contractor, as well as limiting the proportion of Afghan locals benefiting from these projects;

— short-term projects being funded with limited chances of being sustainable in the long run;

— lack of full independence of the Control and Audit Office of Afghanistan from the GIRoA;

10. Takes the view that the Commission should also take into account shortcomings identified by the US and other non-European auditors which also indicate risk factors for EU-funded projects, as many are the same or at least similar in nature;

Addressing the weaknesses identified

11. Acknowledges the difficult circumstances under which the Commission has to deliver aid in a country which has been affected by war for decades; underlines that on-the-spot checks have to be also carried out under difficult security conditions; calls on the Commission to apply alternative audit and control checks which can still be carried out on the spot under current security conditions; calls, furthermore, on the Commission to address the weaknesses identified and to fund projects if they meet the following criteria:

— financial and operational long-term sustainability;

— encouragement of Afghan ownership of the project to the highest possible extent;

— fraud and corruption risk factor eliminated to the highest possible extent;

12. Asks the Commission to identify the risk factors involved with regard to corruption, fraud, project sustainability, cascades of sub-contractors and other source of waste and misuse of funds; asks the Commission, furthermore, to continue to address these adequately in grant agreements and commercial contracts and to monitor closely the application of these rules;

13. Underlines the crucial importance for democracy of having a Supreme Audit Institution which is financially and operationally fully independent of the executive branch and which has sufficient capacity and funding to carry out financial, compliance and performance audits in line with international audit standards;

14. Is concerned about reports from various reliable and independent sources that Afghan authorities at the highest level obstruct anti-corruption investigations by Afghan prosecutors against officials such as governors;

15. Deplores the fact that the new draft legislation on the Control and Audit Office would still not establish full independence given that, for example, the Auditor-General and his deputy would be appointed by the executive branch instead of the legislative branch; points out that this is not compliant with the Mexico Declaration on Supreme Audit Institutions' Independence; calls on the Commission, therefore, to insist on the establishment of full financial and operational independence of the Control and Audit Office of Afghanistan in the legislation and on strengthening capacity; reminds the Commission that full independence, sufficient capacity and funding of the Control and Audit Office should be considered essential conditions for introducing direct budget support;

16. Invites the Commission to consider the idea of carrying out control and monitoring visits jointly with the Control and Audit Office of Afghanistan; suggests in this connection intensifying mutual exchange of auditing knowledge and training skills among the responsible bodies; views this as a chance to improve mutual understanding and to build capacity;

Improving the accountability of aid channelled via UN Agencies in Afghanistan

17. Recalls that some of the most important projects funded by the EU General Budget in Afghanistan are managed and implemented by the United Nations Development Programme (UNDP);

18. Recalls that under Article 287(3) of the Treaty on the Functioning of the European Union the European Court of Auditors has the right, if necessary, to perform its audit on the spot in the premises of any body, office or agency which manages revenue or expenditure on behalf of the Union;

19. Recalls furthermore that Parliament has repeatedly asked the Commission to improve the transparency and accountability of UN-managed projects, especially multi-donor trust funds, e.g. by introducing a Statement of Assurance;

20. Notes the recent decision of the Executive Board of the United Nations Development Programme (UNDP), the United Nations Population Fund (UNFPA) and the United Nations Office for Project Services (UNOPS), adopted at its 2011 annual sessions (6 to 17 June 2011), to grant intergovernmental donor organisations such as the institutions of the European Union similar rights to access internal audit reports as are granted to UN Member States; believes, however, that further progress is needed in order to improve reporting on the use of EU funds by providing information about results rather than actions; urges the Commission, furthermore, to invite other UN agencies to adopt the same policy as UNDP, UNFPA and UNOPS; notes with satisfaction that the United Nations Children's Fund (UNICEF) has taken a decision to follow suit;

21. Is, furthermore, of the opinion that a more far-reaching approach is required for the future in order to comply fully with Parliament's repeated requests for enhanced transparency and accountability combined with effectiveness and efficiency; calls on the ECA to seek an understanding with the UN agencies to agree on common audit standards which fully respect international audit standards and which would result in a Statement of Assurance;

22. Draws attention to the current efforts of the Working Group on 'Accountability for and Audit of Disaster-related Aid' established in the context of the International Organization of Supreme Audit Institutions (INTOSAI) and led by a Member of the European Court of Auditors [1]; supports its two main objectives:

— establishing guidance and good practice in the area of accountability by providing clear, transparent and standardised information to all stakeholders (donors, beneficiaries, international organisations, NGOs) with a view to ultimately arriving at a single integrated reporting model;

— establishing guidance and good practice in the area of audit with a view to ultimately arriving at a single audit concept, which would mean that every euro was only audited once, by an external auditor who would cover the assurance needs of all stakeholders;

23. Welcomes the efforts of the INTOSAI Working Group, and encourages the Working Group to fulfil its mandate within the set timeframe; is of the opinion that the results could also be applied in a more general context, as many of the challenges in disaster-related aid are also true for development aid in conflict-affected areas;

24. Views this as an appropriate way of dealing with accountability challenges such as that experienced with United Nations agencies;

25. Invites the ECA and the relevant UN offices, therefore, to enter into a dialogue with a view to finding a solution for the remaining issues; emphasises the benefits of a single audit regime in this context, as this would increase the efficiency of the audit work; judges the work of the INTOSAI Working Group to be highly relevant in this context and invites the ECA to seek an understanding with the UN offices on this basis;

26. Recalls in this context that Parliament has long been asking for a European multi-donor trust fund, and draws attention to the Commission's proposal that the revised Financial Regulation (COM(2010)0815) should provide for a legal basis on which to set up its own multi-donor trust funds; considers this to be a way of ensuring accountability to the highest possible extent as long as not all UN agencies managing multi-donor trust funds comply with EU standards on transparency and accountability;

Coordination of aid efforts by the donor community

27. Notes that aid effectiveness and coordination of donor actions in Afghanistan are structurally hampered by the fact that many donors have a tendency to aim for short-term results without sufficient alignment with the needs of the GIRoA and the people of Afghanistan; notes that the strict geographical preference linked to troop presence and regional segmentation by donor countries does not promote donor coordination, and increases the risk of duplications and inefficient use of financial assistance;

28. Notes the Council's conclusions on 'Strengthening EU Action in Afghanistan and Pakistan', the related biannual reporting, the European Commission's Blue Book 2009, which includes all aid coming from the EU General Budget and the Member States' national budgets, and the recent appointment of the double-hatted Head of the EU Delegation/EU Special Representative; judges these to be good steps towards better coordination of the efforts of the EU and its Member States;

[1] http://eca.europa.eu/portal/page/portal/intosai-aada/home

29. Anticipates that the creation of the EEAS (European External Action Service) will result in better coordination and interaction, as well as greater transparency in the implementation of EU projects and the more sustainable and efficient use of EU funding in Afghanistan; expects also that responsibilities within the EU Delegation will be clearly established;

30. Calls on the Commission to pursue further efforts to coordinate the aid not only with the Member States but also with other international donors, for example by adopting joint sector-wide approaches to complement the geographical approach; underlines the important role of the United Nations Assistance Mission in Afghanistan (UNAMA) and the Afghan Ministry of Finance in this context;

31. Underlines the fact that investments by the international community in Afghanistan must be aligned with the needs of the GIRoA and the people of Afghanistan;

Improvements to reporting

32. Reminds the Commission that Parliament has called on the Commission ([1]) to submit to it an annual report on Afghanistan containing a detailed evaluation of the effectiveness and impact of aid, as well as a statement of assurance clearly identifying the proportion of aid monitored, the weaknesses identified and the measures taken; reiterates this call and urges the Commission to fully implement the recommendation of Parliament to submit to it an annual report on aid implementation and its control in Afghanistan;

33. Sees the need to increase the transparency and accountability of the use of EU funds and to help EU Member States and other donors to avoid common pitfalls; calls, therefore, on the Commission to make publicly available the reports of its Results-Oriented Monitoring Missions, verification missions carried out on EU funds channelled through UN Agencies and other audit and evaluation reports;

Challenges for the future

34. Notes the recent announcement by the President of the United States of America to withdraw about one third of American troops by the summer of 2012 and to hand over responsibility to Afghan security forces by 2014; recalls the importance of a stable security situation for proper oversight of EU funds, the deterioration of the security situation in Afghanistan having already made it increasingly difficult for the Commission and other organisations to undertake on-the-spot control visits in Afghanistan;

35. Underlines the fact that a withdrawal of troops could have a negative effect on the economy of Afghanistan; recalls that the vast majority of the Afghan budget and Afghanistan's gross domestic product derives from foreign aid; notes that economic recovery is crucial to the overall development of Afghanistan; considers that civilian aid to Afghanistan will gain in importance as a result of the decrease in military aid;

36. Is of the opinion that this could also provide an opportunity to allocate the scarce resources to those projects which are most likely to achieve long-term results; reiterates the need for more economic sustainability of projects, and believes that this would avoid pressure on the donors to disburse the funds available at the current moment and on the recipients to implement projects that lack a long-term perspective;

37. Is of the opinion that civil society and parliamentarians must be involved throughout every stage of implementation, monitoring and the evaluation of results, and that this requirement must be a decisive eligibility criterion for budget support;

([1]) Paragraph 40 of its above mentioned resolution of 15 January 2009 (OJ C 46 E, 24.2.2010, p. 93).

38. Considers a continuing and increased effort on the part of the international community to improve the capacity and independence of the judiciary to be essential for the future of Afghanistan; calls on the Commission and the Member States to increase their efforts in this regard and to engage in a constructive and strong dialogue with the GIRoA in order to ensure that an efficient and independent judicial body remains a shared objective of all actors involved in the development of Afghanistan;

39. Stresses that measures to combat corruption are a very important part of the peace process in Afghanistan, given that corruption causes funding to go astray, restricts access to basic public services such as health or education and creates an enormous obstacle to the socio-economic development of the country; furthermore corruption undermines confidence in the public sector and the government and gravely jeopardises national stability; urges the EU accordingly to devote particular attention to combating corruption in channelling aid to Afghanistan;

40. Is greatly concerned at the large proportion of international aid going astray during the distribution process and notes that there are four causes for this: waste, excessive intermediary and security costs, overbilling and corruption; urges the EU accordingly to monitor the cost and effectiveness of all EU aid to Afghanistan, with a view to ensuring that it is used more efficiently;

41. Considers the development of the security situation in Afghanistan to be a major future challenge for the reconstruction of Afghanistan and calls on the Commission to develop, together with the international community, a strategy on how to ensure security for Afghanistan and to stimulate a self-sustainable economy, inter alia with a view to being able to exercise proper control over aid;

42. Stresses that gender equality and women's rights are considered to be crucial issues both in the Afghan Government's national development strategy and the 2007-2013 national strategy document, which refers to future gender mainstreaming;

View from the foreign affairs policy perspective

43. Reiterates the EU's commitment to continuing to support Afghanistan; stresses that the overall objective of EU development assistance to Afghanistan should be to assist in the long-term sustainable development of the country, including improvement of socio-economic standards, facilitating job creation and proliferation of SMEs, strengthening the educational sector and ensuring gender equality; underlines the fact that the aid should further facilitate capacity-building in the public administration, strengthen the rule of law and reduce corruption, thus facilitating the transfer of security to the Government of the Islamic Republic of Afghanistan (GIRoA); recommends that part of the financial assistance to Afghanistan be allocated to the five-year plan to phase out opium cultivation and replace it with alternative crops; stresses the need to facilitate sub-regional cooperation by means of assistance for issues of a cross-border nature;

44. Reiterates the urgent need to increase the efficiency of aid, as many development indicators still show no significant improvement, and corruption and the long distribution chain of international aid remain major obstacles to the provision of essential services to the people; calls on the European Union and the Member States to use available financial measures, including the future EU Trust Funds when established, in an efficient way which guarantees the provision of essential services to the population;

45. Notes that the majority of resources for socio-economic development in Afghanistan are channelled through international mechanisms, but that a significant proportion of this aid does not reach the intended beneficiaries, the people of Afghanistan; points out that the EU and, in particular, the Commission/EEAS should have a leading role in improving donor coordination, in close cooperation with other key donors such as the US and Japan, and calls for detailed evaluations of aid efficiency in order to improve the transparency and donor accountability of the aid;

46. Takes the view that the European Union, as one of the major donors of official development and humanitarian assistance to Afghanistan (more than EUR 2 billion between 2002 and the end of 2010), has a particular responsibility to evaluate whether those funds reach the intended recipients and improve their living conditions;

47. Insists that, when using international organisations as an aid delivery channel, the EEAS and the Commission should pay close attention to eliminating waste, excessive intermediary costs, inefficiency, overbilling and corruption, and should insist on timely and adequate information on results and use of funds;

48. Reiterates its call on the EU to set up a centralised database on, and to analyse the costs and the impact of, all EU aid to Afghanistan, as the lack of up-to-date and reliable data undermines aid efficiency and transparency;

49. Is of the opinion that the Commission should consider introducing sectoral budget support; stresses, however, that such aid should be strictly conditional, with measurable impact indicators, and can only be used together with capacity-building measures and in administrations whose organisational structures and financial management capabilities have been properly assessed and considered adequate and transparent;

View from the development policy perspective

50. Stresses that directing aid towards conflict-affected countries implies the acceptance of a substantial level of inherent risk in terms of results; underlines that cooperation with the UN has made it possible to obtain development results in an extremely difficult operational environment; emphasises, however, that more progress is needed in terms of enhanced accountability and transparency vis-à-vis the EU as a major donor to the UN system;

51. Emphasises that the effectiveness of aid to Afghanistan can only be improved if there is a radical change of approach to the problem of corruption, which has blighted the country since 2001, from the highest to the lowest level of the administration; emphasises that the corruption at the top, which was implicitly accepted in the years immediately after 2001, is now in the eyes of the Afghan people almost irreversibly undermining the authority of the institutions established by the Afghan constitution; stresses, therefore, the urgent and absolute need to break with this acceptance of corruption and to take steps to ensure that the Afghan judicial system and the Afghan Court of Auditors can vigorously address this major problem and rely on the European Union as a strong, credible and firm ally that will take the lead in combating this challenge that is crucial to the future of the country;

52. Calls on the EEAS and the Commission to define a clear strategy for delivering aid in such a fragile, high-risk context; notes that the guiding principle of EU development policy is that aid must be effective; emphasises that adequate risk management is essential and that this means ensuring that sufficient financial and human resources are available to guarantee thorough monitoring of aid flows and results assessment;

53. Notes the donor commitment to channel at least 50 % of development aid through the Afghan Government's core budget within two years; emphasises, however, that budget support must go hand in hand with tangible improvements in the situation of governance in the country and increased donor confidence in Afghan public financial management (PFM), and requires urgent reforms and capacity building to strengthen PFM systems, reduce corruption and improve budget execution; invites the Commission to assess – taking into account the financial capacity of Afghan institutions and the pace of progress on key PFM reforms – whether specific Afghan ministries or other institutions, including at a decentralised level, could become eligible as recipients of sectoral budget support in the future, and if so, under what conditions;

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54. Stresses the responsibility of the Afghan authorities with regard to structural, long-term development; urges the government to be more involved in the reconstruction, democratisation and poverty alleviation efforts and the fight against corruption; encourages EU donors to pay particular attention to the long-term sustainability of their interventions, by promoting Afghan ownership, systematically investing in capacity building and avoiding stand-alone projects that aim at short-term results only; underlines, in this context, the essential role of civil society organisations in ensuring ownership for the reconstruction process and guarding against the risk of corruption;

55. Calls, in particular, on the Afghan Government to focus on institutional capacity development in the public sector and to develop a single national programme for public administration reform (PAR); calls on the Commission and the Member States to advocate PAR collectively in their policy dialogue with the government, and to support the government's PAR objectives in a coordinated manner;

56. Urges the EU to remain committed to the sustainable, long-term development of Afghanistan and to continue to make available appropriate resources beyond 2014, when responsibility for security will be fully in the hands of the Afghan authorities, and other donors may start cutting funds; in this context, pleads for a strong EU offer emphasising the Union's commitment to developing a long-term partnership with Afghanistan with a view to the International Afghanistan Conference in Bonn on 5 December 2011; calls on the EU to seek new foreign civil-society partners and donors;

57. Highlights the modest decline in civilian deaths since 2010; argues that, without enhanced domestic, regional and civilian security, development will continue to be stifled and lives will continue to be lost; calls on the Member States to recognise enhanced security as a prerequisite for development and to formulate their aid policies on this premise;

58. Points out that development aid from the EU has contributed to the empowerment of women in Afghanistan; argues that increased political and economic participation of women will improve their lives and help to reduce the risk of Afghanistan remaining mired in conflict;

59. Argues that the current fragmentation of donor assistance is having a negative impact on aid effectiveness and resulting in duplicated strategies; calls on the Commission, the Member States and the international community to coordinate their aid efforts better;

60. Argues that one of the most important issues facing Afghanistan is reform of the Afghan National Army (ANA) and the Afghan National Police (ANP); points out that performance ratings of both the ANA and ANP are not meeting agreed targets; calls on the Member States to enhance their assistance in this area by supplying training officers and exchanging best practice;

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61. Instructs its President to forward this resolution to the Council, the Commission, the European Court of Auditors and the Government and Parliament of the Islamic Republic of Afghanistan.