


















Ministry of Foreign Affairs – Department for Asia, Latin America and Oceania

Meeting in the Council for Development Policy on 8 February 2024

Agenda Item No. 4

- 1. Overall purpose:** For discussion and recommendation to the Minister
- 2. Title:** Afghanistan Transition Programme, Phase II (2024-2025)
- 3. Amount:** DKK 270 million (2024-2025)
- 4. Presentation for Programme Committee:** 5 December 2023
- 5. Previous Danish support presented to UPR:** Afghanistan Transition Programme, Phase I (2022-2023) presented to UPR on 30 June 2022

Afghanistan Transition Programme, Phase II (2024-2025)

<p>Key results:</p> <ul style="list-style-type: none"> - Short term livelihood opportunities and urgent essential services delivered in rural and urban areas. - Essential services and community infrastructure - including for health, education, agriculture and energy supply - are functional, sustained and expanded to meet different needs of women and men. - Access to quality education for emergency-affected girls and boys is maintained. - By the end of 2025, more people in Afghanistan, particularly the most marginalized, will be able to equitably access essential services that meet minimum quality standards. - Better informed strategies and initiatives of key stakeholders to promote and protect human rights in Afghanistan. <p>Justification for support:</p> <p>There are major essential needs across all sectors being unmet in Afghanistan following the Taliban take-over in August 2021. International partners recognise the need to strengthen the resilience of the population to minimise the future humanitarian caseload and protect the gains made in the preceding two decades. The November 2023 independent assessment on Afghanistan and ensuing Security Council resolution emphasises the need for exploring increased international engagement in a coherent manner. The support will contribute to maintaining/preventing further decline across the SDGs.</p> <p>Major risks and challenges:</p> <p>Reduction in donor support to Afghanistan means many programmes are currently underfunded, leading to a risk of under-performance. There are risks of projects being diverted by Taliban and of being seen to be relieving Taliban of its responsibilities (reputation risk). There are fiduciary and cash transfer risks, although robust coordination amongst actors (especially UN) mitigate these. There remain security and safety risks, although these have diminished.</p> <p>Strategic objectives</p> <p><i>Afghanistan's population, especially women and girls and disadvantaged minorities, have increased access to essential services that meet basic needs, enhance their resilience to economic, climatic and other shocks, and preserve fundamental rights and freedoms.</i></p>	File No.	23/20558			
	Country	Afghanistan			
	Responsible Unit	ALO			
	Sector	Multi-sector			
	Partners	World Bank, United Nations (incl. UNICEF, UN Women), Raoul Wallenberg Institute			
	Commitment	<i>DKK million</i>	2024	2025	Total
	Projected disbursement		150.0	120.0	270.0
	Duration	24 months			
	Previous grants	2022-23 (DKK 300.0 million)			
	Finance Act code	06.32.02.09.			
	Head of unit	Lars Bo Møller			
	Desk officer	Bjørn Blau			
	Reviewed by CFO	NO / YES: Andreas Stabursvik			
	Relevant SDGs				
 No Poverty	 No Hunger	 Good Health, Wellbeing	 Quality Education	 Gender Equality	 Clean Water, Sanitation
 Affordable Clean Energy	 Decent Jobs, Econ. Growth	 Industry, Innovation, Infrastructure	 Reduced Inequalities	 Sustainable Cities, Communities	 Responsible Consumption & Production
 Climate Action	 Life below Water	 Life on Land	 Peace & Justice, strong Inst.	 Partnerships for Goals	

Environment and climate targeting - Principal objective (100%); Significant objective (50%)				
Indicate 0, 50% or 100%	Climate adaptation	Climate mitigation	Biodiversity	Other green/environment
Total green budget (DKK)	0	0	0	0

Budget (engagement as defined in FMI):	Total	DKK 270.0 million
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Abbreviations

AESTF	Afghanistan Education Sector Transitional Framework
ALC	Accelerated Learning Centres
AMG	Aid Management Guidelines
ARTF	Afghanistan Resilience Trust Fund
ATP	Afghanistan Transition Programme, Phase II (2024-2025)
AWP	Annual Work Plan
CBE	Community-based education
CBS	Community-based schools
DAC	(OECD) Development Assistance Committee
DFA	De Facto Authorities
DIHR	Danish Institute for Human Rights
EU	European Union
GBV	Gender based violence
GPE	Global Partnership for Education
HRP	Humanitarian Response Plan
MPWC	Multi-Purpose Women’s Centre
Nordic+	Denmark, Finland, Netherlands, Norway and Sweden
PSF	(Danish) Peace and Stabilisation Fund
RWI	Raoul Wallenberg Institute
ROI	Region of Origin
SDG	Sustainable Development Goals
SSG	Salaam Support Group
STFA	Special Trust Fund for Afghanistan
TCWG	Technical Coordination Working Group
TEF	Transitional Engagement Framework
TFMU	Trust Fund Management Unit
TOC	Theory of Change
UNAMA	United Nations Assistance Mission in Afghanistan
UNSF	United Nations Strategic Framework
VAWG	Violence against women and girls
WPC	Women’s Protection Centre

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1 Introduction

The present programme document outlines the background, rationale and justification, objectives and management arrangements for Denmark's further transitional support to the people of Afghanistan. Between 2024-2025, the **Danish Transition Programme** will provide DKK 270 million to help meet essential basic needs and promote resilience, peace and rights within an overall Humanitarian-Development-Peace (HTP) nexus approach. The support will be primarily channelled through the UN-led Special Trust Fund for Afghanistan (STFA) and the World Bank-led Afghanistan Resilience Trust Fund (ARTF) as well as through bilateral support to two UN agencies (UN Women and UNICEF) in continuation of Denmark's previous support. In addition, the programme will contribute to the Raoul Wallenberg Institute (RWI)'s Afghanistan programme that supports the mandate of the UN Special Rapporteur on human rights.

This programme of further transitional assistance to Afghanistan has been prepared taking into account the complex and fragile context, the developing international assistance framework, and relevant Danish policies, strategies and practice papers.¹ It focuses on meeting basic human needs, increasing resilience and reducing the need for humanitarian assistance within a multilateral framework that is adaptive and responsive to risk.

Taking a nexus approach, it will be ensured that the ongoing planning of the Region of Origin Initiative (2024-2026) and the stabilisation support to UNAMA, the Salaam Support Group 2023-2024 (from the Peace and Stabilisation Fund), will be aligned to this Transition Programme.² There will furthermore be close coordination with the Danish humanitarian engagement in Afghanistan in order to ensure synergies across all Danish engagements.

2 Context, strategic considerations, rationale and justification

2.1 Overall rationale and justification

The overall rationale for the Transition Programme is to strengthen the resilience of the Afghan population following the systemic change represented by the Taliban take-over in August 2021 and its repercussions for their rights, livelihoods, and well-being. Support to basic human needs, together with continued humanitarian assistance, remains critical in order to avoid a socio-economic-collapse in Afghanistan. Such a collapse would not only be acutely detrimental to the Afghan people and increase their need for humanitarian assistance but it would also have wider negative effects in Europe (and Denmark), as it would increase the risk of irregular migration-streams, narcotics and international terrorism emanating from the country. In view of the complex context, which is still evolving and where basic needs remain a major priority, a further period of Danish transitional support is justified.

The package of support described here cannot be seen as recognition of the Taliban de-facto government or a desire to legitimize their regime and it is fully aligned with the international consensus in these regards. It draws from the overall strategic framework provided by the UN through its Strategic Framework (2023) and the complementary Framework for International Partner Support in Afghanistan prepared by the Afghanistan Coordination Group (ACG) of donors. It also takes into account the lessons being learnt, particularly that development gains can still be achieved despite the restrictive environment. There is also a widespread recognition that well-coordinated and coherent assistance is needed and can

¹ How to Notes: No. 1 - Fighting poverty and inequality, No. 3 – Climate Adaptation, No. 4 – Migration, No. 5 – Peacebuilding and stabilization, No. 7 – Human rights and democracy, No. 11 – HDP nexus. The guidance notes on adaptive management and Women, Peace and Security have also been consulted.

² The Salaam Support Project supports traditional community shuras, former development committees, local level religious shuras, peace networks, women's shuras and others who try to engage bilaterally with the DFA. UNAMA will use its good offices' function to create the fora for such engagement.

be provided through the multilateral and multi-donor mechanisms that have been further developing since 2021.

2.2 Country context, risks and dilemmas

The violent **Taliban seizure of power** in Afghanistan in August 2021 completely changed the political, security, social and economic situation in Afghanistan and thereby, also the context for the international engagement. Afghanistan continues to face multiple crises: a grave humanitarian situation; deterioration in human rights, especially rights of women and girls; massive economic constraints caused by Afghanistan's isolation from global markets and sources of finance; and a deep and widespread deterioration in public services. There is a high degree of uncertainty surrounding the country's legal framework; the Taliban have suspended the country's constitution and the constitutional bodies that it provided for, including the parliamentary system. World Bank data shows that government expenditure on key sectors (including education and health) has declined significantly, in a number of cases by over 90%, since 2019 and that recurrent expenditure on infrastructure has almost ceased.³ Recent decisions concerning the repatriation of Afghan refugees in neighbouring countries (notably Pakistan) may also have a significant impact on the humanitarian, societal and economic situation as refugees return.

The overall **humanitarian situation** has worsened considerably. The UN Strategic Framework notes that economic shocks, drought and other natural disasters have overtaken conflict as the primary drivers of humanitarian need. According to UNICEF, 64% of households report being unable to meet their basic needs.⁴ In 2023, 97% of Afghans are living in poverty of which 7.6 million are considered extremely poor, representing 18% of the Afghan population.⁵ In the same year, more than 28.8 million people, including 15.3 million children, are projected to rely on humanitarian aid.⁶ Furthermore, the expanding poverty has manifested in heightened levels of food insecurity. From 2021 to 2022, the number of people suffering from hunger doubled with an estimated 20 million people, equivalent to half of the country's population, suffering from hunger in 2022.⁷ The service provision for meeting basic needs is low. While the health system has narrowly avoided collapse, 13.3 million people have no access to health care, largely due to the lack of infrastructure, coupled with high costs.⁸ In 2023, UNICEF reported that around 8.7 million children required educational support, 7.2 million individuals needed nutrition assistance, and 7.5 million children and caregivers were in need of protection services.⁹ Additionally, as a result of the continuous drought and water crisis, 60% of families in 2022 reported difficulties in accessing water, an increase from 48% in 2021.¹⁰ Furthermore, the ban on secondary school education for girls has increased the vulnerability of this target group. As of December 2022, 36% of households reported that the new bans restricted girls from attending school, with girls in 21 provinces out of 34 having no access to education, while there are varying levels of access across the 13 remaining provinces.¹¹

Afghanistan's **economic situation** has worsened over the past two years. The country's GDP experienced a contraction of 20.7% in 2021.¹² In 2023, 54% of households reported to have gone through an economic shock.¹³ ILO has projected a significant increase in unemployment, impacting around

³ ARTF SG meeting slides, September 2023

⁴ Afghanistan: Humanitarian Action for Children. UNICEF. 2023.

⁵ World Poverty Clock, Afghanistan. World Data Lab. 2023.

⁶ Afghanistan: Humanitarian Update, June 2023. OCHA. 2023.

⁷ Afghanistan: Nearly 20 million going hungry. UN News. 2022.

⁸ UNICEF. 2023.

⁹ *ibid*

¹⁰ Afghanistan Humanitarian Needs Overview 2023 (January 2023). OCHA. 2023.

¹¹ *Ibid*

¹² GDP growth (annual %) – Afghanistan. The World Bank. 2023. Vulnerability in Afghanistan before and during the shift in power. AREU. 2022.

¹³ OCHA. 2023.

900,000 people in 2022.¹⁴ Concurrently, the inflation rate rose to nearly 31.5% in August 2022 and then turned into deflation in April 2023, driven by the easing of supply constraints and wider availability of goods in markets.¹⁵ The economic crisis is exacerbated by a substantial loss of workforce and brain-drain of educated individuals, with 1.6 million Afghans having fled the country since 2021.¹⁶

Overall **security** has improved compared to under the republic, although sporadic attacks from terrorist groups continue to challenge Taliban authority. In the early months of 2022, according to UN estimates, fighting diminished to only 18% of previous levels.¹⁷ By early 2022, only two of the country's 34 provinces reported displacement as a result of conflict, and the numbers of displaced persons due to conflict totalled less than 1% of previous monthly peaks.¹⁸ However, the Taliban regime faces insurgencies particularly in the eastern and northern regions of the country stemming from the National Resistance Front and from the local faction of Daesh, known as the Islamic State Khorasan Province. Therefore, there are still significant levels of civilian harm resulting from deliberate attacks, including improvised explosive devices. Between 15 August 2021 and 30 May 2023, UNAMA recorded a total of 3,774 civilian casualties as a result of bombings and other acts of violence targeting mainly crowded public areas including marketplaces, mosques, and schools.¹⁹

Governance remains non-inclusive and political decision-making is essentially limited to the Taliban leadership. There are major capacity gaps within the administration and accountability mechanisms are almost completely absent. One of the first steps taken by the de facto authorities was to suspend the Afghan constitution and there is yet no replacement, although a number of laws from the republic continue to provide a basis for administration. Immediately following the take-over, the Taliban established the Islamic Emirate of Afghanistan (IEA) with its governance being based on a highly conservative interpretation of Sharia and Islamic Law.²⁰ For the enforcement of the Taliban's 'morality laws', which include a strict dress code and gender segregation in society, the Taliban established the Ministry for the Promotion of Virtue and the Prevention of Vice. Members of the ministry's morality enforcement agencies have been reported to publicly punish violators, often resorting to violence.²¹ Overall, in 2022, the country ranked 177th out of 179 countries in the Liberal Democracy Index.²² The population lacks political rights and opportunities for electoral participation, while governance transparency remains elusive.²³

The **human rights situation** remains significantly challenged. The Taliban de-facto authorities have progressively rolled back the progress achieved in the last twenty years, especially concerning rights for women and girls and minority groups. In particular, the decrees during 2022 and subsequently suspending the right for girls' education beyond sixth grade, women's access to universities, Afghan women's right to work for NGOs and the UN have gained international attention. The latter edict directly endangers the ability to assist the most vulnerable groups of the Afghan population, as it hinders UN organisations' effective delivery of activities, leading to delays and inefficiencies.²⁴ Despite these restrictions, actors on the ground find that it is possible to negotiate exceptions that permit them to work at the local level. Afghanistan also stands as one of the countries where minority groups, especially those of religious

¹⁴ ILO estimates underscore Afghanistan employment crisis. ILO. 2022.

¹⁵ Afghanistan Economic Monitor. August 31, 2023. The World Bank. 2023.

¹⁶ Afghanistan Humanitarian Crisis. UNHCR. 2023

¹⁷ Afghanistan's Security Challenges under the Taliban. International Crisis Group. 2022.

¹⁸ International Crisis Group. 2022.

¹⁹ Human rights situation in Afghanistan: May - June 2023 Update. UNAMA 2023.

²⁰ Freedom in the World, Afghanistan. Freedom House. 2022.

²¹ Policing Public Morality: Debates on promoting virtue and preventing vice in the Taleban's second Emirate. Afghanistan Analyst Network. 2022.

²² Democracy Report 2023. V- Dem Institute. 2023.

²³ Freedom in the World, Afghanistan. Freedom House. 2023.

²⁴ Additional Reporting on Basic Human Needs Interventions, 3rd monitoring report (January to June 2023). IASC. 2023.

backgrounds, are the most exposed to risks arising from repressive policies, persecution, conflict, and intolerance. In 2021, Afghanistan ranked 4th out of 115 in the Peoples under Threat Ranking.²⁵

The changes have also had a major impact on **civil society**. The civic space has progressively shrunk, especially amongst actors working on governance, human rights, and media. Many civil society actors have fled the country and a gap is developing between the civil society remaining and the diaspora, leading to fragmentation in the civil society voice. There is virtually no direct participation by civil society in policy formulation. Meanwhile, the halt (and reductions) in development funding and the crisis in the banking sector have left many organisations without sources of income. National women-led organisations (WLOs) continue to be disproportionately impacted and comprise two-thirds of those organisations that reported as ‘not operating’ in 2023.²⁶ There are indications that, while certain areas are effectively off-limits, alternative entry points for civil society include primary education, livelihoods, health, and climate resilience.²⁷ It should be noted, that national NGOs continue to function as local implementing partners for UN agencies (and will perform this function also under the present programme).

Afghanistan remains highly vulnerable to **climatic shocks** and **natural disasters**. According to the INFORM Risk Index, Afghanistan is the fourth most vulnerable country to humanitarian crises and natural disasters, exceeding the capabilities of the country’s weak response system.²⁸ Additionally, Afghanistan is ranked as the eighth most climate change susceptible and least adaptable country in the Notre Dame Global Adaptation Index.²⁹ The country’s geographical location in a seismic region renders it vulnerable to earthquakes, particularly in densely populated urban areas along fault lines such as Chaman, Hari Rud, Central Badakhshan, and Darvaz.³⁰ In 2022, heavy rainfall and flash flooding were recorded across various provinces in the eastern, central, south-eastern, southern, and western regions.³¹ This recurrence of natural hazards has caused additional harm, disrupting agriculture and access to water. In 2022, the country experienced 71 reported disasters that overall affected 228 000 people in the country and led to 220 000 Afghan people to be displaced.³² It is highlighted that many of these hazards affect women and girls disproportionately due to systemic gender inequalities in rights, assets, and human capital. Investing in climate adaptation and resilience will thus realise a triple dividend (avoiding losses, providing economic benefits, and enabling social and environmental benefits. Examples include promoting resilient food systems and mainstreaming sustainable water and natural resources management.³³

The **international community** responded to the Taliban takeover with a range of punitive measures, including Afghanistan’s isolation from global markets and sources of finance. The U.S. froze nearly USD 9.5 billion in assets belonging to the Afghan central bank and stopped shipments of cash.³⁴ The Taliban’s takeover also led to a diplomatic exodus, the discontinuation of coordination forums between major donors and the Afghan government as well as the direct dialogue with the Afghan central administration. The international aid mechanisms have adjusted to respond to humanitarian and basic needs. The UN’s Special Trust Fund for Afghanistan (STFA) was established to meet basic needs, complementing the bilateral efforts of UN agencies. The World Bank has also remodelled its trust fund as the Afghanistan

²⁵ Peoples under Threat data. Minority Rights Group International. 2021.

²⁶ Afghanistan Pulse Check: January - June 2023. IASC. 2023.

²⁷ EU roadmap for engagement with civil society in Afghanistan for the period 2023-2025.

²⁸ INFORM Risk Index Mid 2023. European Commission. 2023.

²⁹ Notre Dame Global Adaptation Index. Notre Dame Global Adaptation Initiative. 2021.

³⁰ Afghanistan: Earthquake contingency plan. OCHA. 2020.

³¹ Afghanistan: Snapshot of Population Movements (January to June 2023) June 2023. OCHA. 2023.

³² OCHA. 2023.

³³ ACG climate briefing slides, Istanbul, September 2023.

³⁴ Ibid

Resilience Trust Fund (ARTF), also with a focus on basic needs. In common with other multilateral mechanisms, neither of these funds currently provide on-budget support.

Reflecting the reluctance to operate with the regime, humanitarian and development **aid levels** are reducing; the World Bank estimates that the current funding gaps until 2025 are USD 2.26 billion for humanitarian assistance and USD 1.5 billion for basic human needs. Both the STFA and ARTF are currently under-funded, although they are in the process of adjusting their strategies to encourage further donor engagement. These steps appear promising. In September 2023 the Asian Development Bank approved new grants worth USD 400 million and the ARTF is opening up for IDA funding.³⁵

In a further positive development, the UN Security Council, by resolution 2679, requested the Secretary-General to initiate an **independent assessment** with recommendations for an integrated and coherent approach for the international community's political, humanitarian and development engagement in Afghanistan. An appointed Special Coordinator issued to this effect a report in November 2023. The report entails a number of recommendations regarding; building of confidence (i.a. through expanded international assistance, economic dialogue and reforms), cooperation on security, regional and political issues (including on counter-narcotic efforts, border control and more), a roadmap for reintegration of Afghanistan into the international system (including obligations of the Afghan state, intra-Afghan dialogue and securing more inclusive governance). It noted the need for more sustainable assistance, especially in key sectors such as food security, livelihoods and health, and that the ARTF and STFA are important mechanisms to facilitate this.³⁶

The assessment report was followed in December 2023 by UNSC resolution 1056 (2023) encouraging member states to consider the implementation of the assessment recommendations. A first step in this regard will be a meeting for Special Envoys, possibly presided by the Secretary-General, in February 2024 in Doha to discuss if and how the recommendations can be taken forward. This meeting might also include participation of Taliban and Afghan civil society organisations. It is expected that the follow-up to the independent assessment will prompt continuous discussions and deliberations on the scope of further engagement with de-facto authorities for the foreseeable future.³⁷

It is highly likely that Afghanistan will remain a difficult environment in the foreseeable future where development activities will face **numerous risks and dilemmas**. The fact that any assistance, in spite of current efforts to avoid Taliban-controlled structures and attempts of interference, will relieve the de-facto authorities of a financial burden with respect to services in health, education, food-security, etc. represents a dilemma for all donors. As such, assistance will inadvertently help underpin the de-facto authorities, despite efforts taken to avoid supporting or legitimising the regime. Yet, as the independent assessment recognises, the pressing need for essential services means that, without international efforts, the population's vulnerability will only worsen.

The absence of a clear legal framework creates a precarious environment for aid initiatives – which is a further aspect that the independent assessment recognises. Donors are confronted with the dilemma of operating in a country where the rule of law is uncertain, potentially jeopardising the protection of their investments and the effectiveness of their projects. The shrinking civic space and the exodus of civil society actors also present challenges for the international community's engagement as there are fewer partners. The suspension of women's rights further complicate efforts to support vulnerable populations. Balancing support for local organisations with concerns about their safety and effectiveness is a dilemma faced by development actors seeking to maintain service delivery and a civil society voice in Afghanistan. In early 2023, humanitarian and development actors, gathered in the Inter-Agency Standing Committee

³⁵ The major donors include Denmark, EU, Germany, Sweden, Netherlands, Norway, United States, United Kingdom. The STFA and the ARTF include 12 and 34 donor partners respectively.

³⁶ Report of the independent assessment pursuant to Security Council resolution 2679 (2023), 9 November 2023

³⁷ UNSCR 2023/1056

(IASC), initiated a five-month “trial period” to test whether it would be possible to continue a “principled delivery” of aid. In July 2023, it was agreed that this was indeed possible.

Nonetheless, the above uncertainties, coupled with other global challenges, in particular the war in Ukraine and conflict in Gaza, have dampened donors’ willingness to continue channelling funds to Afghanistan with the result that funding levels have dropped significantly. While the effect of this may not be felt immediately due to lower than expected levels of disbursement, its medium term consequences for reducing the humanitarian burden will necessitate rigorous prioritisation.

This complex and highly fragile context points to a number of **possible scenarios** along a continuum ranging from state collapse and a worsened humanitarian situation to improvements in service delivery and in relations between the de facto authorities, regional countries and the international community.

In a *most likely case*, the present situation will broadly continue. The Taliban will maintain a conservative policy position, although local variations are likely to continue to be possible. There will be an increase in external political dialogue, but continued restrictions on civic engagement and the inclusion/participation of women. The economic position may display some signs of recovery but this will be offset by declining aid flows, although (likely) access to IDA funding will alleviate some effects of this. The security context will remain relatively stable. The country will remain vulnerable to economic and environmental shocks coupled with high levels of poverty and food insecurity. In this scenario, major aid mechanisms (UN agencies and trust funds) may start to move towards more sustainable service delivery, although aid will remain off-budget.

In the *improving case*, the Taliban will moderate its most conservative policies relating to rights and women, which will increase confidence and improve the possibilities for positive development outcomes. An improving economic situation will have positive effects on livelihoods and the private sector. The easing of restrictions on women and girls will be reciprocated by increased aid transfers, strengthened government capacity, and improved service delivery. There may be scope to begin moving towards on-budget support.

In the *deteriorating case*, internal cohesion within the de facto authorities will weaken leading to a break down in control, armed opposition and increased insecurity (including from terrorist actors). Governance structures will fragment, there will be further restrictions on rights and inclusion, further economic constraints with limited regional trade, increased smuggling and narcotics production. The humanitarian situation will deteriorate further with heightened food insecurity and vulnerability to climatic shocks and natural disasters, and irregular migration. International donors will further reduce aid. Civil society will shrink further. There may be variations of this scenario depending upon the degree and speed of the breakdown in central Taliban control.

2.3 Strategic framework

2.3.1 International policies

Following the Taliban takeover in August 2021, the international community rapidly reassessed how it could continue to support the Afghan people. The UN developed an interim Transitional Engagement Framework to guide its collective work in 2022 and this was succeeded in July 2023 by a *UN Strategic Framework (UNSF)* for the period 2023-2025. The UNSF is based on the approach that humanitarian support must be complemented by support to basic human needs with the aim of reducing the humanitarian caseload. It seeks to do this through strengthening the resilience of Afghan women and girls, men and boys to shocks, sustaining livelihoods, protecting human rights and fundamental freedoms, and supporting durable solutions to displacement caused by conflict, climate change, and natural disasters.

In response to the Taliban's edicts restricting the rights of women and girls, humanitarian actors agreed a set of *Guiding principles and donor expectations* in February 2023 to help prevent normalisation of the bans, further discrimination, and ensure that humanitarian aid can continue where women can meaningfully participate in the assessment of needs, delivery of assistance and monitoring activities.³⁸ These were followed in April 2023 by a set of *complementary principles* from the Afghanistan Coordination Group (ACG) of donors, including Denmark, relating to basic human needs and livelihoods support. These both reaffirm the resistance to normalising Taliban restrictions on women whilst seeking exceptions for operations involving women staff and women-led organisations.³⁹

In the absence of a national development plan against which to align, international partners also developed the *ACG Framework for International Partner Support in Afghanistan* in parallel to the UN Strategic Framework. This outlines three complementary and mutually reinforcing joint priorities (and outcomes) against which partners intend to align their support:

- a. Sustained Essential Services;
- b. Economic Opportunities and Resilient Livelihoods;
- c. Social Cohesion, Inclusion, Gender Equality, Human Rights, and Rule of Law.

The priorities are augmented by a number of cross cutting principles, including application of a human rights-based approach, the principle of “leaving no-one behind”, promotion of gender equality and women’s empowerment, “do no harm”, cost effective delivery, and climate resilience. The ACG framework also notes that assistance will be provided “off-budget” and without undue influence from the de facto authorities on the planning, implementation and management of activities. Efforts will also be made to maximise synergies through the humanitarian-development-peace nexus to enhance longer term sustainability.⁴⁰ The overall approach supports the Sustainable Development Goals (SDGs), although Afghanistan’s performance against these is currently severely compromised. It should be noted, however, that the findings of the November 2023 independent assessment and the recommendations of UNSCR 1056 indicate some tentative moves towards greater engagement with the de-facto authorities, although this is likely to be based on conditionality in relation to basic rights. Recent steps to enhance both the STFA and ARTF are also indications of renewed commitment to meeting basic needs (and are in line with the independent assessment recommendations).

2.3.2 Danish policies and strategies

The Transition programme will contribute to various policies and strategies, including the Danish Foreign and Security Policy Strategy (2023), the current Danish development strategy, *The World We Share* (2021), and the Government’s Priorities for Danish Development Cooperation (2023-2026). A common theme running through these is the importance placed by Denmark on the international rules-based cooperation, underpinned by the UN Charter and where global challenges are addressed. The strategies support the SDGs and also underline the need for holistic, long-term approaches to the prevention and stabilisation of crises and conflicts, as well as other global challenges, including climate change, poverty and inequality, fragility, displacement and irregular migration. Human rights, the rule of law and democracy represent cross-cutting foundations and are reflected in a particular focus on the rights of women and girls and the most vulnerable groups. Continued support to the people of Afghanistan is mentioned as one of the priorities in the Government’s development cooperation for 2023-2026. The development support complements the Danish humanitarian assistance also being provided by helping to reduce the humanitarian caseload. This should also enable humanitarian assistance to reach those most

³⁸ Guiding principles and donor expectations following the ban on female NGO workers in Afghanistan, 10 February 2023

³⁹ Complementary principles and considerations for Afghanistan Coordination Group (ACG) donors support to basic needs and livelihoods in Afghanistan, 3 April 2023

⁴⁰ Framework for International Partner Support in Afghanistan, 2023-2025. Afghanistan Coordination Group, 21 June 2023.

in need. In doing so, the implementing partners will also ensure that climate adaptation is in focus, for example, through adaptive approaches to agriculture and irrigation. Localisation priorities will equally be prioritised through the active involvement of national NGOs with access to communities and ensuring that these communities are involved in decision-making; for example, through the involvement of local shuras. These aspects are described in further detail in the sections that follow.

The programme formulation process has drawn from the How To Notes and Approach Papers; in particular: How to Notes: No. 1 - Fighting poverty and inequality, No. 3 – Climate Adaptation, No. 4 – Migration, No. 5 – Peacebuilding and stabilization, No. 7 – Human rights and democracy, No. 11 – HDP nexus. The guidance notes on adaptive management and Women, Peace and Security have also been consulted. These guidelines will be used to help inform ALO’s dialogue with the implementing partners and its monitoring of progress.

2.4 Past results and lessons learned

Denmark has supported Afghanistan’s development for more than 20 years through development funding, the Peace and Stabilisation Fund (PSF), Region of Origin (ROI) funding in addition to humanitarian assistance and the Danish military’s involvement as part of the NATO’s advisory, training and support mission. The last Afghanistan Country Programme (ACP), 2018-2021) provided DKK 530 million, mainly via the Afghanistan Reconstruction Trust Fund (ARTF)(both earmarked – to education and agri-business – and non-earmarked), core support to UN Women’s country programme, and support to anti-corruption initiatives, election support, and human rights.⁴¹

The Taliban take-over brought much of the progress that had been achieved into doubt and, after a pause in activity, a one-year Transition Programme (DKK 200 million) was approved in 2022 to bridge humanitarian relief and longer-term development. This programme included support to basic human needs related to essential services and community infrastructure, support to women’s rights, to community-based education, to human rights as well as Region of Origin activities to support displaced Afghans and host communities in line with the Leaving No One Behind-principle. The programme drew primarily from UN agencies via the recently established Special Trust Fund for Afghanistan (STFA) as well as bilaterally with UNICEF and UN Women. During this period, the context deteriorated as the Taliban took steps to further restrict the rights of women and girls, as described on the context section above. The bans exacerbated the multiple overlapping humanitarian and economic crises in the country, although UN implementing agencies and civil society partners were able to adjust their operating mechanisms to ensure continued and safe support (including meaningful involvement of women).

During the period, the STFA initiated four regional programmes and one sector programme (health) reaching an estimated 5.29 million people (47% women) and supporting basic needs relating to water/sanitation, shelter, health, and supporting livelihoods cash transfers. Roll out of further STFA regional programmes has, however, been hampered by the difficult operating environment (that has meant slower than expected implementation by partners) and by resource challenges (especially in 2023).

Despite the challenging environment for promoting gender equality, UN Women was able to support women-led and women focused civil society (62 organisations in 2022) and Women Protection Centres and Family Resource Centres, although the bans on dedicated assistance by women for women led to a halt in services to women survivors of violence. UN Women also increased their overall impact across UN programming through their role in shaping UN frameworks with innovative methods advancing

⁴¹ The original ACP funding was DKK 430 million, and an additional DKK 100 m was allocated to ARTF in December 2019. The main PSF input areas (total DKK 308 million) were UNDP’s Law and Order Trust Fund (LOTFA) and a military support to the Afghan defense forces strengthening military effectiveness. The main ROI initiatives (DKK 300 million) supported ARTF, UN HABITAT, sustainable returns, and strengthened resilience.

gender commitments.⁴² UNICEF's Community Based Education (CBE) was able to take advantage of the increased geographical access to expand, leading to an increased number of children being reached in areas where there is no or limited access to public schools. Analysis by UNICEF shows that pupils attending Accelerated Learning Centres (ALCs), which form part of the CBE approach, have higher learning scores than their counterparts in public schools.

Key lessons learnt during this period have underlined the importance of involving local communities so that the voices of the more powerful do not obscure those of the more vulnerable, of building in sustainability through meeting individual needs in a manner that also strengthens community systems, and taking a coordinated and integrated approach so that multi-dimensional needs are met. It has also been found that discrepancies in the interpretation and enforcement of the bans meant that local conditions can be conducive for greater engagement, mobility and participation (women and men). Some sectors have, however, been more impacted than others, especially concerning training on human rights and the protection/gender based violence (GBV) area.

A further lesson from the support since August 2021 has been to adopt a locally-anchored and flexible approach by negotiating directly with local Taliban administrations. The results demonstrate that, while some engagement with the de facto authorities is necessary and that the bans have complicated work and made it more expensive, there remains scope for providing and extending off-budget support to meet basic needs. The experience also shows the relevance of securing community ownership, so that community leaders can advocate with local authorities for waivers. UN agencies have also had positive results from "bundling" together interventions in a non-negotiable package. The experience has shown that community leaders can accommodate a principled approach if they see a risk of losing the benefits of an intervention through adherence to restrictive practices.⁴³

The MFA (ELK) September 2023 review of the first Afghanistan Transition Plan found that there was a clear rationale in the post-August 2021 circumstances to support basic human needs and women's rights together with other partners through the STFA, UNICEF and UN Women. At the same time, it found that there is a need for greater realism about the theories of change and results that can be achieved given the complex operating environment. The review recommended that the MFA (ALO) should pursue the level of ambition in its dialogue with the programme partners and this should feed into a stronger reporting (from partners) and clear linkages in the reporting to the objectives in their annual work plans. The review also recommended that more climate-related interventions be included more directly and that the need for such interventions be included in ALO's dialogue with partners. The formulation of the new programme has taken these points into account to the extent feasible, given that the majority of the partners are multilateral organisations/funds. In relation to climate, this programme document notes that the STFA directly includes relevant perspectives in its programmes and the ARTF is also moving in the same direction. As recommended, ALO will also follow up on the MTR recommendations during its dialogue with the partners and seek to ensure that theories of change and planning targets are realistic and responsive to the difficult environment.

Similarly, the programme documentation has been adjusted to reflect the comments made during the Programme Committee meeting on 5 December 2023. The programme document notes the importance of adaptation to navigate the restrictions from the de facto authorities. This is an aspect that has been incorporated into the partners' operating practices; for example, through negotiating local exemptions so that women and girls can benefit from programming. The involvement of local shuras is also a means to promote localisation. The Programme Committee also noted the relevance of ensuring migration issues

⁴² Strategic Note 2023-2025, UN Women; UN Women Overview Report, July 2023

⁴³ Impact on STFA portfolio to date: navigating the challenges and charting a way forward, STFA, July 2023

are in focus. Mitigating migration and displacement are part of the overall rationale for the programme and it will contribute to this by tackling the drivers of displacement and strengthening resilience (including to climate and environmental shocks). Meanwhile, the next phase of the Region of Origin (ROI) programme for Afghanistan will focus on migration issues more directly. A further point raised was the need to explain the rationale for supporting the two major trust funds (STFA and ARTF) given that they support some of the same sectors. The programme document explains that the two funds are complementary and carefully coordinated at an operational level so that there are no overlaps. While some further clarification has been provided regarding budgetary aspects, it should be noted that greater transparency regarding the STFA and ARTF budgets will be sought by ALO so that it is easier to track budgets and financial reporting at output level.

2.5 Aid effectiveness

The scope for alignment with national policies is not yet ripe due to the international community's current consensus on avoiding direct support, as set out in the ACG's guiding principles. Instead, the programme will be fully aligned with the UN Strategic Framework and the ACG Framework for International Partner Support in Afghanistan, 2023-2025. These two documents have a common focus on assistance to meet essential needs within an overall Humanitarian-Development-Peace (triple) nexus perspective.

The programme will optimise delivery through a mix of trust funds and bilateral support. Use of the two main multilateral trust funds currently operating in Afghanistan – namely the ARTF and the STFA – which complement each other through their respective sector and area-based approaches, thereby offering a holistic approach. While there is some overlap between the two trust funds in terms of thematic sectors (both include support to basic education and health, for example) the close coordination at an operational level ensures that they complement each other.

In addition, it is also worth noting a key finding of the 2023 evaluation of multi-bi partnerships, which was that partnerships with multilaterals provide a number of distinct effectiveness-advantages compared to other partnership approaches. For example, they allow Denmark to have fewer, larger engagements while lowering its exposure to contextual, institutional, and programmatic risks. They also reduce the management burden on Danish resources. That said, it should also be noted that there are some disadvantages; for example, multi-bi partnerships still come with overhead costs and Denmark is less able to influence a programme's detailed design.⁴⁴ On balance, however, and in the case of Afghanistan, where there are significant risks and transaction costs, there is a significant effectiveness advantage from channelling the bulk of the Danish funding through the two main trust funds.

Both trust funds also utilise UN agencies and I/NGOs as implementing partners with well-established presence on the ground and robust management and accountability systems. Together, these trust funds comprise the majority of donors actively engaged in Afghanistan and thereby offer opportunities for risk sharing and cost-effectiveness savings through combining resources (economies of scale) and management. The trust funds (and bilateral work of individual agencies) are also highly coordinated through the ACG framework and various technical working groups.

With the exception of the grant to UNICEF, the Danish funds will be un-earmarked, thereby enabling the fund prioritisation processes (of which Denmark will be a part) to decide and approve disbursements on a priority needs basis.

In addition to the ARTF and STFA, the programme will work bilaterally with UNICEF and UN Women. In the former case, this is because UNICEF is one of the few UN agencies not part of the STFA. Both agencies are long-standing Danish partners. The UNICEF support will be earmarked (to community-based education) in order to minimise indirect support to the de facto authorities (e.g. as would be the

⁴⁴ Evaluation of multi-bi partnerships, Danida, March 2023

case with direct support to the public school system). In line with Denmark’s close partners in the EU, it is judged that the time is not yet ripe for this. Meanwhile the support to UN Women will be un-earmarked, core support to UN Women’s country programme as described in its Strategic Note ((July 2023).

Finally, the programme includes a contribution to the Raoul Wallenberg Institute (RWI) joint Scandinavian project supporting the work of the UN Special Rapporteur on Human Rights and Afghan human rights defenders and academics. As a joint project, this is fully coordinated with Norway and Sweden, with possibilities for additional donors, thereby offering economies of scale and reducing transaction costs.

2.6 Justification according to the DAC criteria

Criterion	Justification
Relevance	The programme aligns with the Humanitarian-Development-Peace (HDP) nexus by drawing from actors responding to the three nexus pillars under the overall rubric of the UN Strategic Framework. In the current environment, this support is needs-based and highly coordinated at the strategic and sectoral level. While the programme’s support to delivering basic human needs to poor populations has a clear poverty alleviation focus, which also integrates gender and other priorities (e.g. relating to marginalised groups and basic human rights) that support longer-term resilience and thereby helps preserve key developments and peacebuilding gains from the pre-August 2021 era.
Impact	The short to medium term results are intended to reduce the burden on humanitarian assistance through strengthening the population’s resilience to economic and climate shocks and the reduced effectiveness of the de facto authorities’ ability to deliver essential services. The impact on the Afghan population will be strengthened livelihoods, improved education, improved health etc. albeit from a low baseline.
Effectiveness	The approach builds on a joint approach with close partners and will channel the bulk of funding through two trust funds without earmarking, thereby enabling it to be utilised according to key priorities. Effectiveness of all partners in Afghanistan will be increased through the use of UN agencies that are on the ground and in contact with local communities, enabling them to respond directly to needs. All partners will utilise existing monitoring and evaluation capacities (including third party monitoring) to ensure informed results and adaptive management. The findings from MEAL activities will be included in partners’ reporting and strategic dialogue. These will in turn inform MFA/ALO decision-making and reporting.
Efficiency	The management of the programme is built on alignment with partner systems and procedures (not de facto authorities) and will be largely un-earmarked. Denmark will utilise common monitoring and reporting mechanisms. In addition, the recent evaluation of Danish multi/bi support 2013-2019 (from October 2023) concludes that core funding is more efficient than earmarked support and this is the preferred modality for the programme wherever feasible.
Coherence	The Danish support will be able to draw from a high level of coherence with other initiatives through its use of the trust fund modality, where the UN and WB have various coordination mechanisms. The use of UN agencies by both the ARTF and the STFA will also contribute to overall coherency. The area-based approach of STFA complements the sector-based approach of the ARTF. The Afghanistan Coordination Group provides overall coordination at the strategic level and this is complemented by the UN Strategic Framework. From a HDP nexus perspective, the programme aligns also with the coming new phase of the Danish ROI programme, which is expected to prioritise similar themes and needs so that returning refugees are well positioned for reintegration. In relation to peacebuilding, the transition programme is also coherent with the support to minority and other groups through the PSF funded Salaam Support Group.

Sustainability The programme is intended to promote sustainability of results through its focus on resilience. The (current) inability to channel funding through on-budget mechanisms and the general absence of policy coordination means that sustainability will be constrained. However, the programme seeks to preserve previous results (e.g. in education) and without such support such gains will be lost.

2.7 Alignment with cross-cutting priorities

The Afghanistan Transition Programme is closely aligned with Danish cross-cutting priorities, including the Human Rights Based Approach (HRBA), Leaving No-one Behind (LNOB), gender and youth, climate change and environmental considerations. As noted above, it also aligns with the Humanitarian-Development-Peace nexus.

The conditions for pursuing HRBA in Afghanistan have been complicated by the Taliban's conservative interpretation of Sharia Law and its bans on women's meaningful participation in society and decision-making. Programme partners promote participation and inclusion in various ways; for example, through roll-out of activities in isolated areas (difficult to access previously), through increased use of local NGOs as implementers on the ground, and through interaction with communities. UNICEF's community-based education uses local Shuras as a means to ensure contact with local communities for community school management.

In relation to inclusion, the international community, including Denmark, has reacted resolutely to these bans and humanitarian assistance and development support are provided in accordance with the *Guiding principles and donor expectations* and *complementary principles* to help prevent normalisation of the bans and further discrimination. The Transition Programme will reflect the steps being taken by UN implementing partners to maintain women's roles, including by ensuring that interventions for women by women continue and gender equality and women's empowerment (GEWE) considerations continue to guide interventions.

The Transition Programme is also fully aligned with the UN Strategic Framework, which is anchored in the principle of leaving no-one behind (LNOB) and prioritises the needs and rights of the most vulnerable and marginalised Afghans, including women and girls, youth, displaced persons, ethnic and religious minorities, geographically isolated communities, sexual and gender minorities, and persons with disabilities, amongst others. The UNSF also highlights the importance of Do No Harm principles by ensuring that interventions do not contribute to further human rights violations and/or discriminatory practices affecting vulnerable and marginalised groups. UN implementing partners will therefore ensure that gender inequalities are not exacerbated.

The Programme will operate within the perspective of the humanitarian-development-peace (HDP) nexus. The delivery of essential services to help meet basic human needs and increase resilience will therefore be in close coordination with humanitarian assistance – this will be assisted through the participation of UN agencies as the main implementing partners. Basic human needs are broadly defined in terms of access to basic services and assistance in health, nutrition, WASH, food, shelter, energy, education, and specialised services for people with specific needs. Assisting people to meet these basic needs will contribute to their resilience, this being their longer-term well-being, including protection, sustainable livelihoods, and their ability to manage shocks and disasters.⁴⁵ The STFA set up, for example, ensures close coordination within the UN Country Team, humanitarian clusters at central and local levels, and with the ARTF. The focus on basic needs has a 12-24 month perspective, thus supplementing humanitarian responses so that needs are met in a sustainable manner, thereby also enhancing people's resilience to possible future shocks and providing a more solid base for development activities in the

⁴⁵ Drawn from UNHCR Basic Needs Approach and from CARE (2022)

future. This also means, that drivers of displacement and migration are mitigated. Moreover, in relation to migration and refugees, the on-going programming of the Region of Origin Initiative for 2024-2026 will be undertaken in close coordination with this Programme and is expected to have a priority on strengthening the resilience of communities in Afghanistan and Afghan refugees in Iran and Pakistan through initiatives that complement the longer-term basic needs approach being taken through the Afghanistan Transition Programme. Meanwhile, in terms of the peace dimension, the focus on meeting basic needs, improving essential services, and inclusion and participation will contribute to reducing actual and potential grievances, thereby contributing to a more peaceful dynamic by reducing societal stress points. Additionally, it should be noted that these contributions will complement the peace objectives of the PSF-supported Salaam Support Group, which focuses on raising the voice and rights of minority groups.

As already highlighted, the Programme will also support initiatives that integrate climate resilience in interventions. This is particularly relevant in the light of Afghanistan's vulnerability to climate change and natural disasters. The ARTF and STFA, for example, will do this through promoting climate-smart agriculture and management techniques, soil erosion control and regenerative agriculture and livestock techniques, drought resistant seeds, and water resource management. This will be managed in a participatory manner so that local knowledge and perspectives are considered when designing projects. Climate resilience is specifically included in Output 3 of the STFA and its importance was highlighted in the ACG's September 2023 meetings.

3 Outline of the Transition Programme

In its outlook for the short term, the World Bank estimates that there will be a USD 1.5 billion funding gap between 2023-2025. It foresees a need for support to protecting living standards through coordinated support to critical service delivery (within health, education, agriculture and water) while the medium term will need further focus on resilience and interventions that reflect an agriculture-driven economy, regional trade, and mitigation of climate-driven shocks.⁴⁶ Failure to close the funding gap will lead to tough choices with the Bank warning that it will not be possible to continue to meet basic needs on an area and sector basis at national scale.

The Afghanistan Transition Programme will provide DKK 270 million in support of basic human needs through the two main multilateral trust funds operating in Afghanistan – the ARTF and STFA – as well as directly to UNICEF in continuation of existing Danish support to community-based education. The programme will also channel support to UN Women to maintain their efforts to promote gender equality and women's empowerment and to the Raoul Wallenberg Institute in support of Afghan human rights defenders and the UN Special Rapporteur on Human Rights. The Transition Programme reflects the priorities in the UN Strategic Framework, including the centrality of supporting human rights, in particular women's rights, alongside the rights of minorities as part of a Leaving No One Behind and triple nexus approach. The Transition Programme will complement a further allocation of DKK 130 million to a Region of Origin initiative, to be developed later and presented separately.

3.1 Programme Objective

The objective of the Afghanistan Transition Programme is: *Afghanistan's population, especially women and girls and disadvantaged minorities, have increased access to essential services that meet basic needs, enhance their resilience to economic, climatic and other shocks, and preserve fundamental rights and freedoms.* Through helping Afghans to meet their basic needs, the programme will contribute to preserving development gains and reducing the humanitarian caseload. This objective is in line with the three objectives underpinning the UN Strategic Framework for Afghanistan.

⁴⁶ Interim strategy PPT, World Bank, June 2023

3.2 Theory of change and key assumptions

The theory of change for the Danish support is that: *IF* provision of essential basic services, including health and education, is maintained and where possible improved, *THEN* an increasing number of people can meet their basic needs without relying on humanitarian assistance. And *IF* the most vulnerable receive basic income, livelihoods support and local economies are functional, *THEN* livelihoods are protected with people able to earn a living to sustain themselves and their families, and communities can continue to function. Furthermore, *IF* communities incorporate climate/disaster and natural resource management perspectives in their agricultural and other economic activities, *THEN* livelihoods will be better protected and communities' resilience will improve (through preventing further deterioration, adapting and enabling more rapid and sustainable recovery when adverse conditions occur). And, *IF* inclusive participatory processes are fostered to identify inclusive solutions that also involve women, *THEN* social cohesion and inclusion is strengthened at community level.

It is assumed that: The context in Afghanistan precludes normal development programming and a further period of transitional support in line with Denmark's international partners is required if the humanitarian caseload is to be managed. It is also assumed that there is sufficient donor backing to the ARTF and STFA to enable them to progressively roll-out to all regions and provinces requiring support, that the management and priority setting frameworks of the trust funds, coupled with the role of UN agencies as the major implementing actors, ensures strong linkages and coordination with the Humanitarian Response Plan (HRP). It is assumed that the development focus on supporting basic human needs helps reduce the humanitarian caseload in the medium term through enhancing the ability of Afghans to access critical education, health, and livelihoods support and increasing their agricultural productivity.

It is also assumed, that dedicated support to women and girls can continue to be delivered despite the restrictions, and that sufficient engagement with local level stakeholders can be established to foster ownership of activities, identification of demand-based interventions, and strong support for what is being achieved together. In relation to education, it is assumed that the curriculum will continue to be amenable to international support.

It is assumed that the improved security situation allows implementing partners to access all parts of Afghanistan. It is also assumed that the de facto authorities have an interest in working with the UN and World Bank to help meet basic human needs and that this engagement does not diminish the principled support arrangements that international actors must pursue. It is assumed that local arrangements can continue to be found that permit a flexible interpretation of existing and possible new restrictions affecting women and the work of INGOs.

It is further assumed that Denmark will participate to the degree possible in the various decision-making organs (especially the ARTF Strategy Group) and the STFA Steering Committee as well as joint donor set-ups (such as the Nordic+) and these will provide mechanisms for promoting specific Danish priorities, such as human rights, gender and climate.

3.3 Choice of partners

The programme acknowledges that the absence of a permanent Danish presence in Kabul imposes significant constraints on the degree of direct monitoring and management that can be undertaken by the MFA in Copenhagen. The need to reflect a realistic level of effort is a further factor recommending the selection of a few capable partners with comprehensive portfolios within the prioritised areas. In a context presenting significant risk (including political risk) there is a strong argument for joining with like-minded donors and with funding mechanisms that are anchored in solid political and socio-economic analysis. The partners chosen have strong management and monitoring set-ups and a good track record of partnership with Denmark, alongside other donors, and have demonstrated the capacity to operate in Afghanistan and coordinate activities so that optimum use is made of the funds available.

The choice of partners is also based on the precondition that Danish support must circumvent the de-facto authorities in line with the international consensus. With 2023 witnessing significant further restrictions on the role of women, there is a widespread view that now is not the right time to relax this conditionality. This political stance has implications for the type of support that can be provided and the partners that are able to manage implementation. They need to display sufficient political weight and have services that local administrations recognise that they need, for example. In addition, all partners must be able to comply with the principled approach to engagement.

The significant role being played by the UN in Afghanistan is an advantage as it provides openings for subtle engagement with the de facto authorities within the principled approach. The UN is also the main international organisation operating throughout the country. The improved security situation has enhanced the UN's access to areas that were previously isolated, thereby also strengthening the application of the leaving no-one behind principle. This geographical presence helps promote local participation and ownership through engagement with local actors and individuals at the community level.

The selection of partners is strongly influenced by HDP nexus considerations – where there is a need to focus on basic human needs in multiple sectors while ensuring coordination with humanitarian actors. Inter-agency mechanisms such as the ARTF and STFA provide opportunities for coordinated planning and analysis, outreach, and management on the ground. While both the ARTF and STFA utilise UN agencies as implementing partners, the approach taken differs: the **STFA** is area based, meaning that interventions are funded and rolled out on a region-by-region basis. The STFA is currently operating in four regions with additional regions to be added as funding becomes available. Meanwhile, the **ARTF** has been remodelled as a trust fund currently focusing on essential services and resilience rather than “reconstruction” and avoiding the direct government cooperation and capacity development of its predecessor.

There are advantages and disadvantages with both funding mechanisms. The ARTF's sector-based approach means that it is able to implement activities in regions where the STFA is not yet active. However, the number of projects (six) it is currently able to fund is more limited than the STFA, which means that there are sectoral and geographic areas that are not yet reached by its activities. The STFA complements this limitation with a more comprehensive coverage of basic needs in the areas where it operates.

Thus, while the ARTF and STFA may operate within the same sectors, their engagements are designed to complement each other. In the area of health, for example, the ARTF supports essential primary and secondary health services nationwide. This includes GBV referrals. There is also support to female nutrition counsellors (more than 2000 will be supported) and to the health system's capacity to prevent and respond to infectious diseases and polio. The ARTF will also support health product and equipment supply chains. While the STFA supports certain of the same areas (e.g. infectious diseases and basic health services), it is important to note that the STFA's support is complementary and designed to also fill gaps in the support provided by the ARTF; for example, by extending services to lower-level health facilities. In addition, the STFA provides support to areas not already covered by the ARTF, such as maternal health and midwifery. A similar complementary approach is taken in other sectors.⁴⁷

Both trust funds mainly utilise UN agencies as implementing partners and there are strong coordination arrangements at strategic and technical levels between the two, which helps mitigate possible overlap. The UN agencies have a strong role in designing STFA projects, which is useful given their on-the-ground presence, while the ARTF draws from World Bank analytical capacity and coordinates with UN

⁴⁷ Information drawn from ARTF Health Project (HER) and STFA Eastern and Western regional joint programmes.

agencies in the design of its projects. Both draw from the joint Sector Thematic Working Groups established under the Afghanistan Coordination Group framework.

On the other hand, both trust funds are currently under-funded. In seeking a solution to this, discussions are on-going about unlocking IDA funds for the ARTF, which would greatly ease its current constraints. It should also be noted that the ARTF modality involves an overhead payment to both the ARTF (4%) and to the UN implementing partners (between 2-6%). It should also be noted that the ARTF also includes other major donors, including the US and UK, and the prospect of access to IDA funds may resolve some of its current financing problems. Denmark also has a long history of channelling support through the ARTF, which was the preferred instrument for Denmark at the time of the fall of the republic. The Danish support represents a continuation of this partnership in a new context, where also the analytical capacity of the World Bank remains of significant importance. The ARTF is well positioned to resume a strong role once conditions in Afghanistan allow this.

On balance, and given the current situation of extensive basic needs still being unmet in Afghanistan as well as the two-year timeframe of the transition programme, there are good arguments for channelling Danish funds to both mechanisms while the Afghanistan aid architecture continues to unfold. In doing so, Denmark will retain a seat at the table in both trust funds and be able to influence their future development.

While the STFA and ARTF will be the main mechanisms for channelling un-earmarked Danish funds, they will be supplemented through bilateral support to two UN agencies operating in areas where Denmark has specific interests and priorities. **UNICEF** is included in view of its role in extending basic education to girls and boys in hard-to-reach areas and the community-based education (CBE) model has been rolled out successfully during the previous transition programme, as well as during the republic. This approach can be provided as off-budget support and will complement other support to CBE from other bilateral donors and funds.⁴⁸ UNICEF is a long-standing Danish partner with a record of good results. **UN Women** is also a long-standing Danish partner with a solid track record in Afghanistan. Its role in providing women and girls with access to protection services and preserving and where possible enhancing gender equality and women's empowerment is critical in the current context where women and girl's rights are increasing threatened. This mandate also aligns with the long-standing Danish priority on gender equality and women's empowerment. While UN Women is also funded through the STFA, the funding received is project specific and does not meet the full needs of the agency's mandate, including its cross-cutting gender role within the UN system. This is the rationale for Denmark also providing direct core support.

The fifth partner is the **Raoul Wallenberg Institute** and is chosen because of its capacity to support the work of Afghan human rights defenders in and outside of Afghanistan and, through this, support the mandate of the UN Special Rapporteur on Human Rights in Afghanistan, who is also visiting professor at the institute.

The five partners and the core rationale for choosing them is summarised in Annex 2.

3.4 Summary of the results framework

The higher level results shown below have been selected from the partner's own results frameworks for the purposes of overall monitoring. Selected results at output level are included in the individual project documents and, in further detail, in the partners' own documentation.

⁴⁸ Funding to CBE currently comes from mainly 8+ key doors, including Asian Development Bank, World Bank, Education Cannot Wait donors, EU ECHO, Sweden, Denmark and others. UNICEF supports 21,000 out of 28,000 CBE schools throughout the country. The funding is coordinated by UNICEF to provide a coherent support reflecting also donor requirements.

Project/Programme	Afghanistan Transition Programme, 2024-2025
Project/Programme Objective	<i>Afghanistan's population, especially women and girls and disadvantaged minorities, have increased access to essential services that meet basic needs, enhance their resilience to economic, climatic and other shocks, and preserve fundamental rights and freedoms.</i>
Impact Indicator	#/% of female beneficiaries reached with basic human needs assistance disaggregated by type of service/sector, and women headed households. ⁴⁹
Baseline	Tbd.

Project Title	Afghanistan Resilience Trust Fund (World Bank)	
Outcome ⁵⁰	Short term livelihood opportunities and urgent essential services delivered in rural and urban areas.	
Outcome indicator	# people with improved access to basic services. # number of working days created (rural and urban).	
Baseline	2023	0
Target	2025	7,400,000 22,900,000

Project Title	Special Trust Fund for Afghanistan (UN)	
Outcome ⁵¹	Essential services and community infrastructure - including for health, education, agriculture and energy supply - are functional, sustained and expanded to meet different needs of women and men.	
Outcome indicator	Number of people that have benefited from UN-supported essential services and/or new/rehabilitated infrastructure, disaggregated by type of service and/or infrastructure and sex.	
Baseline	2023	0
Target	2025	777,706

Project Title	Keep Children Learning, Phase II - 2024-2025 (UNICEF)	
Outcome	Access to quality education for emergency-affected girls and boys is maintained.	
Outcome indicator	# CBE (CBS/ALC) classes supported.	
Baseline	2023	Number of classes established as part of Phase I support - 989 (806 CBS; 183 ALC).
Target	2024	Continued support for all 989 (806 CBS and 183 ALCs) to reach grade 3 and 6, respectively.
Target	2025	Continued support for 806 CBS to reach grade 4.

Project Title	UN Women Country Programme 2024-2025 (UN Women)
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⁴⁹ UN Basic Human Needs harmonized monitoring framework, March 2023.

⁵⁰ Output 3

⁵¹ Outcome 1, STFA Western Region. Full results will be included in STFA reporting.

Outcome	By the end of 2025, more people in Afghanistan, particularly the most marginalized, will be able to equitably access essential services that meet minimum quality standards.	
Outcome indicator	Proportion of women and girls who experienced violence who were able to access support services.	
Baseline	2023	30%
Target	2025	50%

Project Title	Strengthening human rights in Afghanistan (RWI)	
Outcome	Better informed strategies and initiatives of key stakeholders to promote and protect human rights in Afghanistan.	
Outcome indicator	Number of relevant recommendations from the visiting professor; fellows, and in other research and activity reports ⁵² produced in the programme, focused on improving the human rights situation in Afghanistan.	
Baseline	2023	Tbd.
Target	2025	Approx. 220 (110 per year)

3.5 Short summary of projects

The following sections provide an overview only and further details are in the individual project documents and in the partners’ own documentation.

3.5.1 Afghanistan Resilience Trust Fund (ARTF)

The Transition Programme will provisionally provide DKK 35 million as an un-earmarked contribution to the ARTF. Administered by the World Bank, the ARTF is re-establishing itself as a key off-budget source of development funding at sector level (potentially accessing new IDA funding). The overall aim of the ARTF in its current form is *to protect the vulnerable, help preserve human capital and key economic and social institutions and reduce the need for future humanitarian assistance*.⁵³

Under the republic, the ARTF provided fully aligned and on-budget support to the then government in key sectors (including governance, health, education, infrastructure, and agriculture) while also making substantial funds available for recurrent costs (including salaries). Since the Taliban take-over, the ARTF has been refocused – firstly to contribute to humanitarian response and subsequently to provide off-budget support to meet essential needs in the areas of education, livelihoods, agriculture and health, with a particular focus on women and girls. As set out in the current ARTF “Approach 2.0” policy paper (March 2022), the aim is to protect the vulnerable, help preserve human capital and key economic and social institutions and reduce the need for future humanitarian assistance.

The ARTF is currently funding six programmes (with a total allocation of just under USD 1 billion) with a focus on health, education, civil society, food security, water, and community resilience. Implementation is primarily through UN agencies and the fund management coordinates their inputs through various mechanisms (including the Afghanistan Coordination Group that is co-chaired with the UN and its strategic thematic working groups).

Recent reporting shows that, while progress is being made, it is also somewhat uneven and some projects (for example, civil society support) have been delayed by the bans and prolonged approval processes.

⁵² Including in the 21 reports referred to in the footnotes of the target for output 3 below.

⁵³ ARTF, Approach 2.0.

Nonetheless, the ARTF has enabled vaccinations to 623,000 children and over 3.6 million infants received health care, 2200 skilled jobs and over 49,000 non-skilled jobs (10% women) were created, seeds provided to over 300,000 farmers, and over 2000 community-based education classes supported. There is also an increasing focus on integrating climate resilience into ARTF projects.⁵⁴

Looking ahead, the World Bank foresees two scenarios for 2024-2025: 1) the minimum replenishment requirement for health, food and livelihoods only, which will amount to USD 250 million; and 2) basic service, social protection and emphasis on income generation requiring a total replenishment of USD 530 million. This could be expanded to strengthen income generation (village kitchens, alternative crops, additional urban cash for work) at a cost of USD 700 million. Each of these will include a priority on promoting climate resilience; for example, through use of resilient food systems and mainstreaming sustainable natural resource management. The Bank notes, however, that it will be pushed to achieve the envisaged funding levels and that prioritisation is likely to be required. Donors will have a say in this as all programmes are approved in the ARTF Steering Group. Donors have contributed approximately USD 190 million in 2023 (US, Germany, Canada, Japan, Netherlands and Switzerland). The August 2023 financial report shows a net unallocated cash balance of some USD 160 million, indicating that at least the first of the two scenarios will be met.⁵⁵

The current version of the ARTF (Approach 2.0) is set to officially close by end 2025 and many activities have end dates of June 2025. As mentioned above, discussions are currently on-going amongst ARTF development partners and the World Bank regarding the post-2025 shape of the fund. Recent meetings of the ARTF Strategy Group show that the partners are widely in favour of retaining an ARTF-like mechanism for Afghanistan and the preference is expected to be a continuation of the existing fund set-up with some modifications. The World Bank is proposing a strategy that goes beyond basic human needs (to include light infrastructure), unlocks IDA funds, and includes selective interaction with the DFA (while continuing with off-budget financing through UN and INGOs and outside of DFA control).⁵⁶

Once approved, the Danish support will be managed by the World Bank's ARTF team in accordance with the Bank's operational policies and internal processes, including due diligence and decision-making. The World Bank uses third party monitoring to supplement the monitoring and reporting by implementing agencies. Denmark's position as a member of the ARTF strategy group (with other donors) offers useful dialogue possibilities in relation to ARTF focus sectors as well as more general developments in the country. It also means that Denmark will jointly approve programme proposals and thus have an opportunity to raise Danish priority issues. As part of its dialogue, the MFA will join other donors in maintaining the principled approach, continuing to promote gender equality, human rights, and climate perspectives in programmes, and pushing for better quality and more regular reporting on outcomes and analysis of factors affecting performance. Continued close alignment with other funding mechanisms (including the STFA and humanitarian funds) will also be prioritised. Improved clarity concerning the interaction between these mechanisms as well as bilateral support will likewise be prioritised.

3.5.2 Special Trust Fund for Afghanistan (STFA)

The Transition Programme will contribute DKK 100 million in un-earmarked funding to the STFA with an overall objective of: *Essential services are sustained that address basic human needs and social investments and community-level systems essential to meeting basic human needs are preserved.*⁵⁷ The funding builds upon previous Danish contributions (including DKK 44,74 million included in the Finance Act for 2023). The 2025

⁵⁴ ARTF briefing, September 2023

⁵⁵ ARTF Financial Report, August 2023. USAID has subsequently approved a grant of USD 50 million.

⁵⁶ ARTF briefing, 14 December 2023

⁵⁷ This is an amalgamation of outcomes 2 and 3 of the UN Transitional Engagement Framework (TEF)

contribution is dependent upon a positive assessment of progress by the planned Mid Term Review (see section 5.4).

The STFA supports basic human needs in a manner that is aligned with the UN Strategic Framework. It also serves as an inter-agency mechanism to enable donors to channel their resources and coordinate their support to the implementation of the UN Strategic Framework and UN joint regional programmes. Initially hosted by UNDP, the Fund management has since moved under the direction of the UN Resident Coordinator. No support is provided through DFA structures and the STFA funds are off-budget.

The STFA is implemented by participating UN agencies according to joint regional programmes that respond to the UNSF's three thematic windows: 1) sustained essential services, 2) economic opportunities and resilient livelihoods, and 3) social cohesion, inclusion, gender equality, human rights, and rule of law. Within these, the cross-cutting principles of the UNSF are applied, including the HRBA, LNOB, gender equality and women's empowerment, Do No Harm, climate resilience, and the triple nexus.

While being closely coordinated with the humanitarian response, the STFA's focus is on enhancing short-term resilience by preserving the ability of individuals and communities to cope with the impacts of Afghanistan's inability to meet its essential needs. Eight regional programmes have been developed, four of which have been launched (Northern, Southern, Eastern, South Eastern) and one sector (health), with the next regional programme expected to be for the Western Region.

The regional joint programmes share the same focus (output) areas, these being:

- Output 1 – Essential services and community infrastructure – including for health, agriculture, education and energy supply - are functional, sustained and expanded to meet different needs of women and men.
- Output 2 – Livelihoods, businesses and the local economy are able to recover, more sustainable and more resilient to instability.
- Output 3 – Communities have improved infrastructure, access to water and preparedness mechanisms to protect farm-based livelihoods and cope with climate and environment shocks and natural disasters.
- Output 4 – Social cohesion, respect for human rights – including, in particular, the rights of women and girls- and access to justice are progressively strengthened at local level – contributing to greater community resilience.

The precise scope and content of the thematic areas in each region depends upon the assessed needs in the region concerned (as well as complementarity with other initiatives, such as ARTF projects).

The collaborative approach involving 17 UN agencies involves joint programming, sharing of data and knowledge, sharing risks and resources, and co-location in Afghanistan's provinces.⁵⁸ Participating agencies develop their interventions across already existing or new portfolios reflecting their comparative advantages in the three results areas and the urgency/priority of needs. Beneficiaries are chosen based upon a range of selection criteria, including protection needs, gender, age, disability, displacement status as well as the situation relating to access and the capacity of the participating agency. The Fund uses a technical secretariat to ensure coordination between agencies and with humanitarian clusters, as well as with the ARTF, and for fundraising and overall management, monitoring and reporting.

⁵⁸ Participating UN Organisations (PUNOs) are UNDP, UNHABITAT, UNFPA, UNCTAD, ITC, ILO, UNODC, UNIDO, UNHCR, UNWOMEN, IOM, UNESCO, UNOPS, FAO, UNCDF, UNMAS, and WHO.

Since its launch in October 2021, the STFA has mobilised USD 177 million and transferred around USD 120 million to participating agencies in the four regional programmes that are currently operational. Activities have reached some 5.29 million people (46.9% women). The main areas of activity have been basic community infrastructure, health, awareness raising, and cash transfers. In the first six months of 2023, the STFA reports that 170.715 (48% women) benefitted from non-infrastructure activities relating to health services, education, agricultural extension services, livelihoods support, and awareness raising on gender and human rights. Approximately 1.5 million people also benefitted from improved infrastructure, mainly irrigation to support agriculture.

The STFA is supported by multiple donors, including other Nordic countries. The latest resource mobilisation status report (September 2023) shows that contributions since 2021 amount to just under USD 190 million, which is insufficient to meet the projected allocation for the full 8 regions (USD 318 million). There is thus an urgent need to replenish the Fund.⁵⁹ At the STFA Steering Committee in September 2023, it was agreed that the STFA management unit would intensify efforts to secure additional funds, as part of which further meetings with donors would be held. As part of this effort, the STFA management unit is preparing improved strategic documentation drawing from lessons learnt.

The Danish contribution will be un-earmarked in order to allow the Fund the greatest possible flexibility in responding to priority needs. No Danish assistance will be channelled through government-controlled structures.

Management of the Danish contribution will be provided by Trust Fund Management Unit (TFMU), which now sits within the office of the UN Resident Coordinator. The Fund has a two-tier decision-making and coordination structure, through an Advisory Board and led by a Steering Committee, on which donors are represented. The current co-chair of the Steering Committee is Norway. At the technical level, programming is coordinated by a Technical Coordination Working Group (TCWG), coordinated by the TFMU. Decision-making will rest with the Steering Committee, supported through the secretariat functions by the TFMU. Resources will be allocated to Participating UN Organizations (PUNO) based on the degree to which these work plans respond to the strategic priorities of the relevant allocation round as well as the amounts of funds that are available at a given time. These arrangements are set out in the STFA Terms of Reference.

Denmark's position as a member of the STFA Steering Committee offers useful dialogue possibilities in relation to STFA programming. It means that Denmark will jointly approve regional programme proposals and thus have an opportunity to raise Danish priority issues, including maintaining the principled approach, continuing to promote gender equality, human rights, and climate perspectives in programmes, and pushing for better quality theories of change and more regular reporting on outcomes and analysis of factors affecting performance at regional programme level. This includes a clearer overview of what UN agencies are providing and the results being achieved. Together with other donors, Denmark has been active in addressing initial challenges related to the establishment of the STFA as a new multi-donor fund under very difficult circumstances, after the Taliban take over. The STFA transition to a One UN Fund which, together with the Afghanistan Humanitarian Fund will form the foundation for the UN Funding Framework, has been positive. It is noted that participating UN organisations also underline the STFA contribution to the UN aim of *delivering as one*.

Continued close alignment with other funding mechanisms (including the ARTF, humanitarian funds and bilateral support) will also be prioritised. Together with other development partners, ALO will consider commissioning a technical review of the facility in the second half of 2024. This will take stock of the status of implementation and make assessments of the results achieved as well as explain challenges

⁵⁹ As at September 2023, it is expected that 2024 contributions will include further funds from Norway (USD 5 million) and Sweden (USD 11 million).

and lessons from the implementation in the various regions. This should include lessons in relation to women and girls. If the proposed assessment does not take place, these assessment goals will be included in the ATP MTR instead.

3.5.3 Community Based Education (UNICEF)

The Transition Programme will provide DKK 40 million to continue to support Community Based Education (CBE) in Afghanistan through bilateral earmarked support to UNICEF. The project objective is that *access to quality education for emergency-affected girls and boys is maintained* and the Danish support will be pooled with that of other donors contributing to CBE. In the current context, CBE provides a valid alternative pathway within the formal education framework, with teaching being provided through NGOs rather than the state. It is thus off-budget. The education needs are enormous, particularly amongst girls. The project will help strengthen learning amongst out-of-school children and thereby mitigate Afghanistan's learning poverty (currently 93%), which is amongst the highest in the world.

UNICEF's CBE approach consists of supporting community-based schools (grades one to three) and accelerated learning centres for older children who have missed out on education and it thus provides them with an opportunity to catch up. Following the CBE inputs, the children would be able to transit to the public school system. This approach is aligned with the Afghanistan Education Sector Transitional Framework (February 2022) and with the UN Strategic Framework (2023). It also reflects the national CBE policy, which although it dates from 2018, is still in force. UNICEF's CBE support reaches 21,000 classes throughout the country (out of a total of 29,000) and combines funds from a range of donors, including other bilateral donors and international financial institution (IFI) sources, including ARTF.⁶⁰

By providing bilateral support to UNICEF's CBE activities, the project will ensure that the Danish funding available goes to maintain the operations of community-based schools funded through the previous Transition Programme. The project will ensure the operation of 806 Community Based Schools and 183 Accelerated Learning Centres. It is estimated that the support will reach 32,547 children (79% girls). The main inputs under this outcome include updating of CBE class data (including relating to grade level and teacher information), procurement and distribution of teaching and learning materials (including text books and notebooks), provision of materials relating to psychosocial support and explosive ordnance education, and payments to teachers in existing CBE classes. The latter will be done directly by UNICEF rather than via local NGO partners. There will also be new and refresher teacher training using an existing UNICEF training package (1002 teachers). Finally, there will be a focus on ensuring strong interaction with local communities through school management Shuras (SMS). This will include awareness raising/sensitisation of key stakeholders on the right to education and protection and should thereby ease children's, especially girls, access to education and promote support from local communities.

The project will be managed by UNICEF in Afghanistan through its NGO implementing partners. All implementing partners are assessed in relation to safeguarding and compliance parameters. As part of the previous support, UNICEF provided its partners with online trainings on sexual exploitation and abuse (SEA), sexual harassment (SH) and gender-based violence (GBV) and further face-to-face training will be provided later in 2023. Cash transfers (stipends) will be provided centrally by UNICEF's Programme Management Unit according to a verification system that is also monitored. Field visits are also undertaken to monitor progress and compliance, with by UNICEF itself or by monitors, including a third party monitoring firm. In addition, independent audits will be undertaken of implementing partner data, progress reports and financial records.

⁶⁰ While some of a possible Danish contribution to the ARTF may also reach UNICEF's CBE through the ARTF's Emergency Education Response in Afghanistan (EERA) programme (supporting 5000 schools), the contribution cannot be earmarked. Thus, a bilateral grant to UNICEF is a means to ensure a direct Danish contribution, thereby also minimising the overhead payable.

3.5.4 Protecting and enhancing women's rights (UN Women)

The Transition Programme will provide DKK 30 million as an un-earmarked contribution to the implementation of UN Women's Strategic Note, 2023-2025 and continuing Denmark's long history of partnership. The overall objective is that *Afghan women and girls have their human rights protected and promoted through access to essential services, humanitarian assistance, livelihoods and income opportunities, improved voice and agency and support from a resilient Afghan women's movement.*

UN Women is the main UN agency providing essential protection services for women and girls and has also a key role in strengthening women's economic empowerment and livelihood opportunities, ensuring that women can participate in society as part of system-wide efforts to reduce the gap between the DFA policies and practices and international human rights standards, and ensuring that the UN system in Afghanistan contributes to progress on gender equality and women's empowerment. As highlighted in the context analysis, the situation facing women and girls has deteriorated dramatically since August 2021, particularly in relation to access to education, general mobility, employment, and access to essential services, including protection and health, and employment.⁶¹ UN Women's principled response to these changes has involved not normalising the Taliban's vision on women's rights and identification of entry points based on localised engagement, expanded activities that leverage exceptions and developing new partnerships with NGOs, other UN agencies and the private sector.⁶² During 2022, for example, UN Women supported over 30 civil society partners to maintain space for women's rights and provide services for women. During the year, 2711 direct beneficiaries were reached through cash-based interventions, over 10,000 women survivors of violence provided with access to essential services, and 178 women human rights defenders supported.⁶³

The project provides core support to UN Women's annual work plan (AWP), which is the vehicle for implementing UN Women's Strategic Note. The AWP is currently being developed and is expected to include activities in four core areas: 1) essential services for women such as protection services, with a focus on eliminating violence against women and girls (EVAWG), including child protection, gender based violence, sexual exploitation and abuse, and explosive hazards; 2) efforts to improve women's access to entrepreneurship skills, finance, and markets; 3) empowerment of women to advocate for gender equality and women's rights, including via women-led NGOs; and 4) providing technical expertise and advice within the UN system to increase its coherence on women's rights issues in the country.

The project will be implemented by UN Women on the basis of its annual work plans and utilising its sub-office structure at provincial level and through its partners. This structure will enable it to interact with the local administration and local stakeholders in negotiating access to beneficiaries. Field operations will be harmonised with other actors, in line with the UN joint business operations to eliminate duplication, maximise economies of scale, and leverage bargaining power. In addition to funding from other Nordic donors, UN Women will also be able to access funds via the STFA. It will do so in response to the STFA regional programmes as these are rolled out, although the scale of the support available is not extensive.

UN Women utilises UN standards for financial management and provides financial reporting on an annual and biannual basis. Regular programme review meetings will be held in collaboration with the funding agency to assess programme implementation and emerging challenges. Monitoring (including of risks) will take place in accordance with the 2024 AWP. UN Women will manage the implementation by tracking progress across indicators for each output via its monitoring and evaluation focal points,

⁶¹ Strategic Note, UN Women, July 2023.

⁶² UN Women, Afghanistan. July 2023

⁶³ Joint interim narrative report 2022. UN Women.

including staff implementing programming, maintain consistent monitoring and reporting, track programme evaluation schedules, and train implementing partners on monitoring and evaluation.

The Nordic+ group of donors holds bi-weekly consultation meetings with UN Women, bi-monthly meetings with the Gender Donors Group and annual review meetings. Denmark will have a continued opportunity to participate in these, which will provide opportunities for closer monitoring and dialogue on Danish priorities. As part of this dialogue, ALO will urge greater realism in UN Women's theory of change and expected results so that the difficult operating environment is fully reflected. ALO will also urge greater clarity and linkages between work plans and reporting.

3.5.5 Strengthening human rights in Afghanistan (RWI)

The Transition Programme will contribute DKK 20 million to promote and protect human rights in Afghanistan through the activities of the Raoul Wallenberg Institute's Afghanistan Programme. This will be achieved through supporting the work of the UN Special Rapporteur on Human Rights in Afghanistan (UNSR), who is a visiting professor at RWI and through providing academic and practical opportunities for Afghan human rights defenders. RWI is a specialised human rights institute based at Lund University in Sweden and the projects builds upon its previous work in and on Afghanistan that has been supported by SIDA. It is expected that the current project will receive funding also from Norway and possibly Sweden.

The UNSR's mandate is to monitor the human rights situation in Afghanistan, document and preserve evidence of human rights violations and abuses, report to the Human Rights Council and the General Assembly, and make recommendations to improve the human rights situation. This role is especially important in view of the extensive restrictions in the human rights area, especially concerning women and girls, as well as the constraints facing civil society and oversight institutions, including the suspension of parliament and demise of the Afghanistan Independent Human Rights Commission. While the UNSR is funded through the UN's regular budget, RWI's experience is that his effectiveness can be increased through the complementary provision of additional resources to facilitate his mandate; examples include, for translation, consultation with Afghan civil society and experts involved in documenting violations, and support with research. The RWI project thereby provides an overall framework that preserves his independence and delivery against his mandate.

In parallel with the limits being placed on human rights protection and accountability by the de facto authorities, Afghanistan's human rights defenders are facing extreme difficulties, both inside and outside the country. In order to compensate for this and increase the flow of information and analysis available, the project also supports the work and further development of a small number of human rights defenders, including those still inside Afghanistan, to the extent this is possible and safe, also in relation to supporting the UNSR. Finally, in relation to civil society still within Afghanistan, the scope for intra-Afghan dialogue and capacity development, including through regional visits and scholarships for Afghan women academics (potentially in Indonesia), will also be explored.

The project will be managed by RWI, which will develop annual work plans to be approved by donors. These will apply a Do No Harm approach so that all project activities are considered from a safety perspective. Progress and priorities will be discussed jointly in annual review meetings building on narrative and financial reports. As the project will be supported through a pooled fund, there will be joint reporting. Decisions relating to possible adaptation during implementation will also be undertaken jointly. In order to ensure inclusion, the project will also be supported by a strategic consultative committee comprising trusted Afghan experts known to RWI.

4 Inputs/budget

An overview of the budget is provided in Table 1 below. This is further detailed in Annex 5 and in the individual project documents. The budget allocations take into account the overall funding needs of the partners (which exceed the funding available) and previous Danish funding levels. A relatively high unallocated budget will also enable ALO to channel additional funding to partners that are performing well or experiencing unusually high demand.

Table 1: Transition Programme budget (DKK million)

			Total	
	2024	2025	2024/2025	% of total
ARTF	35		35	13
STFA	50	50	100	37
UNICEF	20	20	40	15
UN Women	15	15	30	11
RWI	10	10	20	7
Unallocated	19,5	25	44,5	16
Review	0,5		0,5	0
Total	150	120	270	100

4.1 Arrangements for use of unallocated funding

The programme includes DKK 44.5 million (16%) as an unallocated budget in order to ensure flexibility in the programme and enable adaptation to changes in context. The flexibility will also give opportunity to transfer funds between Danish engagements in Afghanistan, both between the programme engagements and the Region of Origin Initiative (and possibly humanitarian assistance) in case the context in Afghanistan changes significantly. While this may be used to regulate the flow of funds to existing partners, part of it could also be used to support possible new initiatives. Examples here include an extension of the RWI project (to support its regional component, when this matures) and also supporting further projects within the human rights area, potentially involving the Danish Institute for Human Rights. A close watch will also be held on the performance of the two trust funds and, dependent upon this, the contributions increased accordingly.

Decisions regarding the use of unallocated funds will be taken by the MFA/ALO, with input where appropriate from the partners concerned and consulting other MFA departments.

As a guiding principle, opportunities relating to use of unallocated funds will be considered during meetings with partners and at least annually as part of the Annual Stocktaking process. This process will be initiated in advance of the Mid Term Review in late 2024/early 2025. The aim will be to ensure that unattributed funds are utilised before the final 6 months of the programme period, so that the risks of leaving unused funding is minimised.

5 Institutional and Management arrangement

The Transition Programme's management arrangement will ensure adequate reporting, dialogue with partners and other stakeholders, learning and timely decisions about possible adaptations to ensure achievement of agreed outcomes.

5.1 Organisational set-up

The Danish management of the Afghanistan Transition Programme will be provided by a dedicated unit located within the Department for Asia, Latin America and Oceania (ALO) in the Ministry of Foreign Affairs. The unit will take responsibility for regular contact with programme partners and other

development partners, especially within the Nordic+ group. The unit will participate in the joint decision-making structures established for the projects, in particular the ARTF Strategy Group, the STFA Steering Committee, and meetings of the Afghanistan Coordination Group (ACG). The unit will take responsibility for monitoring programme implementation, reporting on progress within the MFA system, and providing feedback to implementing partners. Based on partners' reporting and dialogue with other donors, the needs for possible adaptation (including use of unallocated funds) will be regularly assessed and action taken.

ALO will also be supported by a financial officer from the Department for Financial Management and Support in Relation to Development (FRU). It will also maintain close contact with other MFA departments, including the Department for Migration, Stabilization and Fragility (MNS), the Department for Humanitarian Action, Civil Society and Engagement (HCE), and the Department for Green Diplomacy and Climate (GDK).

At project level, each partner has its own management set-up and will take responsibility for ensuring implementation arrangements run smoothly, including relations with the DFA where this is necessary to gain access to beneficiaries and ensure that the international efforts are not undermined by DFA actions. The UN agencies will primarily use a Direct Implementation Modality (DIM) and apply their standard management, compliance and reporting mechanisms. The ARTF implements its projects through UN agencies. These arrangements also often involve NGOs acting locally on behalf of the UN (and include capacity development where needed).

In an improvement from the pre-August 2021 period, there is now stronger coordination between the various multilateral actors (within the Humanitarian Country Team, the UN Country Team, and importantly, through the Afghanistan Coordination Group (ACG)). The ACG meets quarterly as a group (also with donors) as well as in Sector Technical Working Groups (STWGs), including health, education, agriculture & livelihoods, economic stabilisation, and gender & human rights.

There will be regular interaction between Denmark, other donors, and the implementing partners. This will take place especially in the policy-setting Steering Committee meetings for the ARTF and STFA where Denmark will continue to play an active part. Denmark will also prioritise participation in other joint fora, such as EU and Nordic+ arrangements. By participating in the various donor groups, Denmark will have opportunities for influencing the MEAL and reporting arrangements. This will not least be relevant in relation to possible adaptive measures and programme revisions in response to changing contextual circumstances and opportunities/challenges arising.

Each year, ALO will draw from the partners' work plans and reporting for its Annual Stocktaking Reports (ASR). This monitoring will help inform decisions about adaptation and future support options.

5.2 Financial Management, planning and reporting

Financial management will be undertaken in accordance with the MFA's Financial Management Guidelines (2019). Denmark will strive for full alignment of the Danish support to the implementing partner rules and procedures, while respecting sound international principles for financial management and reporting. Details relating to the individual partners are set out in the various project documents and will be specified also in the grant agreements. These will include: disbursements; partner procedures pertaining to financial management; procurement; work planning; narrative progress reports and financial reports; accounting and auditing. Attention will be drawn to Denmark's zero tolerance for corruption.

Disbursements will take place in accordance with the agreed disbursement schedules which are based upon the agreed budgets and taking into account any previous funds disbursed but not spent. Conditions for transfer of funds are generally:

- Satisfactory use of prior transfers;

- Satisfactory technical and financial reporting;
- There is an approved work plan and budget for the period to be financed;
- Request for disbursement from the partner.

Financial reports from the partner will be provided on an annual basis. As the detail of budgets from the implementing partners varies considerably, ALO will initiate a dialogue to ensure a stronger and more transparent overview of project budgets and their alignment with financial reporting in order to strengthen the financial monitoring.

The grant agreements will specify that the grants to each partner will be audited annually, in accordance with the partner's own procedures, and will be made available with six-months of the end of each year. In addition, Denmark will have the right to a) carry out any audit or inspection considered necessary as regards the use of the Danish funds in question and b) inspect accounts and records of suppliers and contractors relating to the performance of the contract, and to perform a complete audit.

5.3 Approach to adaptive management

The Transition Programme will operate within a complex, multilateral environment where progress against the objectives will be conditioned by multiple, sometimes conflicting, demands, interests and capacities, including from the DFA. This can mean that projects proceed at different speeds and some may be challenged relating to ease of access and inclusion. A further concern is the general decline in donor engagement, which may mean that funding for the ARTF and STFA fails to be replenished at sufficient levels to support their expected allocations and roll-out. An adaptive approach will enable Denmark to turn up Danish support for projects that are progressing well and reallocate funding for one's that are stalling. The programme includes several mechanisms for achieving this, including use of the unallocated budget and reallocation between budget lines.

Adaptive management requires robust monitoring and decision-making fora. All the partners have well established systems for decision-making, strategic planning, and management that present opportunities for Denmark bilaterally as well as multilaterally. For this to be fully effective at project level, there will need to be improvements in some of the partners' reporting so that it is more regular and better reflects outcome level results. However, at the policy level, Denmark is part of the Afghanistan Coordination Group (ACG), which provides overall policy direction. In addition, all the partners have strong management and coordination mechanisms (such as the ARTF Strategy Group and the STFA Steering Committee and their technical working groups). The MFA/ALO will utilise these fora, as well as the formal reporting, to inform its decision-making.

The findings from these monitoring processes will feed into adaptive management considerations, including the scope for adjustment of results expectations, theory of change (incl. assumptions), updating of risks, use of unallocated funds, reallocations between budget lines etc., leading to a number of possible actions. These will be undertaken in accordance with the relevant Aid Management Guidelines (AMG) and in accordance with the legal basis provided by the Finance Act. Possible adaptive responses could include those outlined in the table below:

Possible response

- a. Deployment of technical assistance to alleviate critical temporary capacity gaps.
- b. Use of unallocated funds to: a) Expand existing support to productive areas; b) New projects.
- c. Reallocations between budget lines within projects.
- d. Reallocations between projects.
- e. Pausing of support, no-cost extensions, costed extensions etc.

- f. Commissioning of special studies to identify options.
- g. Audit.

A further adaptive management tool will be a Mid Term Review (MTR) of the programme at end 2024/early 2025. Given the current state of flux in certain of the funding mechanisms as well as the turbulent context, the MTR will provide an additional layer of analysis to support decision-making.

5.4 Monitoring, evaluation, accountability and learning

The Transition Programme will be closely monitored to ensure that relevant information is fed back into the programme management (including the various partner set ups) to facilitate reporting and decision-making relating to any adaptation needed. The basis for programme monitoring is provided by the theories of change (and assumptions), results frameworks and their indicators, and risk assessments for each of the projects being supported.

In practice, there are three levels of monitoring: i) regular assessment of changes in contextual factors that influence the implementation environment for Afghanistan as a whole and for each of the projects; ii) programme and project implementation monitoring processes, drawing from reporting from implementing partners; and iii) risk monitoring, including of emerging risks. Each of the partners will report against changes in ToC assumptions, expected results and possible risks. This will occur through their annual consolidated progress reports as well as the regular updates provided to donors (e.g. ARTF Strategy Group, STFA Steering Committee, STFA Technical Coordination Working Groups etc.). As the Danish contributions to ARTF, STFA, UN Women and RWI are not earmarked, common reporting will be used to monitor overall progress at the overall fund level. In the case of the support to UNICEF, the Danish earmarking will not be separately identified, although it will be possible to assess progress against the prioritised areas (such as CBE) through focusing on these aspects of the reporting.

In consultation with other donors, Denmark will provide a strategic level layer of monitoring of overall contextual developments. This will be achieved through the coordination and management arrangements established for each intervention. In particular, ARTF and STFA management groups will provide a good strategic overview given the number of donors and partners participating. At project level, monitoring by implementing partners will comprise a mix of online and field-based tools, including third party monitoring (TPM). The partners' MEAL systems will ensure close monitoring of changes in the context, including overall political, economic, security, social, and humanitarian contextual changes, as well as progress at project level, opportunities, and challenges. Monitoring will guide the continuous assessment of assumptions, theory of change and risks and feed into reporting and discussions with the MFA on lessons learnt and possible adaptation and use of the unallocated budget (see 5.3 above).

In the case of the ARTF and STFA, the contracted third party monitoring serves as an independent layer of verification (to corroborate progress and results, outputs, and activities), and to appraise UN agency (specific performance against intended milestones and targets). It contributes to identifying emerging issues and risks that were not initially anticipated during programme design. It also provides input to trust fund communication initiatives to demonstrate progress and results achieved under supported interventions. Similar arrangements are in place for UN Women and UNICEF (which will utilize field offices for monitoring as well as deployed technical extenders (TEs) and outsourced third party monitoring services).

The Transition Programme includes provision for a Mid Term Review (MTR), ideally with field-based data collection, in late 2024 or early 2025. The MTR will include assessment of the following:

- a. The context and continued relevance of the programme;

- b. Performance of the individual projects (including the specific issues relating the STFA technical review outlined above);
- c. How partners have operationalised their focus on women and girls' rights;
- d. Review the management of the programme, including amongst the programme partners;
- e. Review and update ToC assumptions;
- f. Review and update risks and risk management strategies;
- g. Results and possible further needs, including possible adaptation for 2025;
- h. Lessons being learnt and strategic pointers for post-2025;
- i. Cooperation with other donors, including joint arrangements;
- j. Extent of political dialogue with decision-making bodies (e.g. ARTF) sought and generated;
- k. Consider and make recommendations in relation to changes in the above and possible adaptation;
- l. Assess the management of the Danish funds (i.e. assessment of Value for Money and sound financial management of the funds);
- m. Assess possible implementation options relating to the post 2025 period.

5.5 Communication of results.

The Transition Programme will utilise the partners' communications set-ups, which are generally strong and provide regular updates regarding the intervention areas and results being achieved. All partners will provide updates on project progress (including TPM reporting) through their websites. The UN partners (and STFA) also disseminate information about their activities in Dari and Pashto. The World Bank also makes available its economic analysis. With regard to RWI, communication will take into account the sensitivity of its work with human rights defenders. The reports of the UNSR (to which the project will indirectly contribute) will be disseminated via UN channels.

5.6 Risk Management

There are a number of risks common to each of the projects. Key contextual risks include changes in the political and security landscape that negatively affect the environment in which the projects will be implemented. The risks are considered high in view of the governance challenges facing the de-facto authorities, including the direct security challenge posed by terrorist groups. That said, the authorities also have an interest in the basic needs provision offered by the ARTF, STFA and other frameworks and therefore should be willing to allow UN agencies to operate. The mitigation strategy will be to monitor developments and maintain consistency in UN interaction with the de-facto authorities to ensure access to all citizens, including women and girls and excluded groups, is maintained. The unclear policy environment presents a further contextual and programmatic risk that requires close monitoring.

The context produces a variety of programmatic risks, particularly concerning possible attempts by the de-facto authorities to influence programme interventions for political reasons and for possible extortion, which may lead certain target-locations to be marginalized. There may also be pressure from the de-facto authorities to be included in the programme decision making (e.g. concerning selection of locations and beneficiaries). The unclear policy environment presents a further contextual and programmatic risk that requires close monitoring. Initiatives supporting gender and women's rights may be particularly vulnerable. The increased restrictions on women also threaten the commitment to deliver aid "for women by women" and the principled approach. This may also mean that projects are not fully able to deliver aid in the priority locations and to the most vulnerable people. This is particularly relevant for UN Women, but may also affect the ARTF, STFA and UNICEF.

There are also risks that the projects do not deliver according to expectations because of weaknesses in coordination and/or fund allocation amongst the UN agencies and I/NGOs, or because project plans are not yet fully developed. All the partners have strong monitoring and approval arrangements that

include donors, which should help mitigate these risks. The overall coordination set up that has improved since the pre-August 2021 period also helps mitigate risks in this area.

For all projects, there are institutional risks that donor funds may end up at the hands of sanctioned or debarred individuals and entities that funds may be used fraudulently, and/or that interventions may inadvertently contribute to doing harm. The projects mitigate these risks through the UN organisations' financial and project approval and implementation procedures, and monitoring (including third party monitoring). ALO will monitor the coverage of these issues in the partners' reporting together with other donors. There is a reputation risk (donor dilemma) of being seen to de-facto support the Taliban administration through filling the gap in service delivery.

A detailed risk assessment is included at Annex 4.

6 Closure

The Transition Programme is focussed on a limited number of partnerships with multilateral organisations and international NGOs with which Denmark has a history of partnership. The organisations receive funding from other donors too and do not individually depend on Danish funding. That said, the Danish contributions will have important practical and political value. All interventions address basic human needs – for which there will be a vast continued requirement for the foreseeable future. However, the HDP nexus approach being taken has longer-term sustainability as a goal and the interventions are therefore developed so that they: a) Increase target groups' resilience, thereby reducing the reliance upon humanitarian aid, and; b) prioritise capacities (e.g. education, livelihoods) that can be scaled up and act as foundations for development. Coupled with possible shifts in the overall Afghanistan aid environment, the programme's exit strategy is that there will be a gradual shift over the next two years towards more sustainable modalities that include a development aid modality.

In the current dynamic and fluid context, it is expected that the coming period will provide important lessons and learning that will inform possible future Danish programming through a Strategic Framework. The performance of the ARTF, STFA, the role of UN agencies as implementing organisations, and the scope for a functioning civil society will also be important indicators for future Danish planning.

At the end of the programme, the following steps will be taken:

- Implementing partners' final reports;
- Responsible unit's final results report (FRR);
- Closure of accounts: final audit, return of unspent funds and accrued interest and administrative closure by reversing remaining provision.

Annexes:

Annex 1: Context Analysis.

Annex 2: Partner Assessment.

Annex 3: Theory of Change, Scenario and Result Framework.

Annex 4: Risk Management.

Annex 5: Budget Details.

Annex 6: List of Supplementary Materials.

Annex 7: Plan for Communication of Results.

Annex 8: Process Action Plan for Implementation.

Annex 9: Quality Assurance Checklist or signed table of appraisal recommendations and follow-up actions taken, depending on whether the appraisal has been conducted by a development specialist.

Annex 10: Overview of other ongoing Danish assistance to Afghanistan.

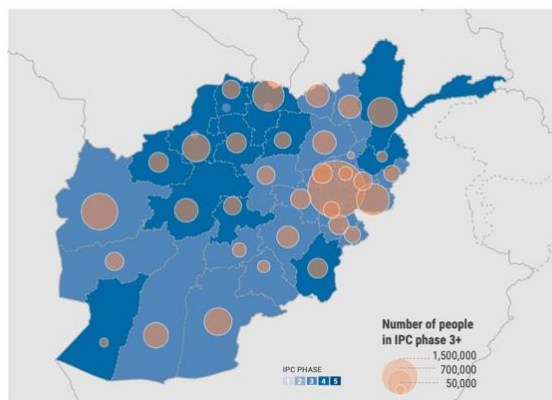
Annex 1: Context analysis

1. Poverty and inequality analysis

What is the status regarding multidimensional poverty?

Afghanistan, situated in South Asia, is home to a population of approximately 42,376,428 people as of 2023.⁶⁴ The country has faced enduring challenges related to poverty due to its intricate political and economic circumstances, which have impeded its developmental progress over several decades. Based on the Multidimensional Poverty Index (which assesses health, education, and standard of living indicators), Afghanistan ranks among the globally most deprived countries. In the last available MPI evaluation conducted in 2015/2016, Afghanistan's score was recorded at 0.272.⁶⁵ This signifies that 55.9% of Afghanistan's population was categorized as experiencing multidimensional poverty, with 24.9% of this demographic facing severe levels of such poverty. For comparison, Pakistan and Nepal displayed MPI values of 0.198 and 0.074, respectively.⁶⁶

Figure 1: Food insecurity in Afghanistan, 2023⁶⁷



The shift in power following the Taliban's takeover of Afghanistan in 2021 has likely had an adverse effect on these MPI indicators, as it has led to a notable deterioration in the country's human rights, governance, humanitarian conditions, and overall development outlook.⁶⁸ According to the World Bank, the country's GDP contracted by 20.7% in 2021.⁶⁹ ILO has projected an significant increase in unemployment impacting around 900,000 people in 2022.⁷⁰ Concurrently, the inflation rate rose to nearly 31, 5% in August 2022 and then turned into deflation since April 2023,

driven by the easing of supply constraints and wider availability of goods in markets.⁷¹ As a result, the country is experiencing an unprecedented poverty crisis with 97% of the population at risk of poverty.⁷² In 2023, more than 28.3 million Afghans, including 15,3 million children, are relying on humanitarian aid.⁷³ The expanding poverty count has also led to heightened levels of food insecurity. In 2022, nearly 20 million Afghan people, equivalent to half of the country's population, were suffering from hunger.⁷⁴ From 2021 to 2022, this number doubled, and due to the ongoing political, economic, and social crisis, it is likely to increase in the future.⁷⁵

⁶⁴ World Poverty Clock, Afghanistan. World Data Lab. 2023.

⁶⁵ Briefing note for countries on the 2023 Multidimensional Poverty Index, Afghanistan. UNDP. 2023.

⁶⁶ Briefing note for countries on the 2023 Multidimensional Poverty Index, Afghanistan. UNDP. 2023.

⁶⁷ Afghanistan. OCHA. 2023

⁶⁸ United Nations Strategic Framework for Afghanistan 2023-2025. UN. 2023.

⁶⁹ GDP growth (annual %) – Afghanistan. The World Bank. 2023. Vulnerability in Afghanistan before and during the shift in power. AREU. 2022.

⁷⁰ ILO estimates underscore Afghanistan employment crisis. ILO. 2022.

⁷¹ Afghanistan Economic Monitor. August 31, 2023. The World Bank. 2023.

⁷² Economic Instability and Uncertainty in Afghanistan after August 15. UNDP Afghanistan. 2021; Afghanistan. OCHA. 2023.

⁷³ Afghanistan: An entire population pushed into poverty. International Rescue Committee. 2023;

⁷⁴ Afghanistan: Nearly 20 million going hungry. UN News. 2022.

⁷⁵ Afghanistan: An entire population pushed into poverty. International Rescue Committee. 2023

Status and progress in relation to SDGs 1 End poverty- disaggregated by age, sex, poverty thresholds ([World Poverty Clock](#))

The achievement of SDG1 – Ending poverty - are currently compromised by a rise of poverty due to a fragile context. In 2023, 97% of Afghans are living in poverty of which 7 618 092 million are considered extremely poor, representing 18% of the population.⁷⁶ Data extracted from the SDG indicators database shows that the proportion of population living in multidimensional poverty has decreased between 2016 and 2020, from 52% to 49% whereas the proportion of deprivation has slightly increased from 53% to 54% within the same timeframe.⁷⁷ However, these estimates must be put into perspective of the 2021's Taliban insurgency which has accentuated the country's level of poverty.⁷⁸ Analysing the impact by age, children under the age of 20 are the most vulnerable group, accounting for 56% of individuals experiencing extreme poverty in the country.⁷⁹ The fight against poverty represents the most prioritized SDG at the country level. In 2023, 2.5 million USD of the budget has been allocated for this target, encompassing 94,58% of the total SDG funding in Afghanistan.⁸⁰

Status and progress in relation to SDGs 10 (Reduce inequality). Income share per poorest 40% (See [Human Development Reports](#))

The achievement of reduced inequality in the country is facing challenges due to the setbacks in human rights following the Taliban's takeover, particularly concerning women and girls, as well as an ongoing economic crisis. In 2021, the income share for the poorest 40% of the population was 11.5%, while the share for the top 10% was 41.5%.⁸¹ The overall income share ratio for the country stands at 0.276, categorizing it as having "medium inequality". It can be noted that these figures have remained relatively stagnant since 2000.⁸² The Human Development Index signifies a critical score. In 2021, the country achieved a score of 0.478, ranking it 180th out of 191 countries.⁸³

Indicative of the limited prioritization of SDG 10, funding allocated to achieving this goal in Afghanistan amounted to 0 USD in 2023.⁸⁴ In response to the lack of progress and anticipation of potential further deterioration, the UN has introduced the Strategic Framework for Afghanistan 2023-2025. This framework includes initiatives aimed at addressing SDG 10, such as enhancing equitable access to essential services meeting minimum quality standards (e.g., healthcare, education, sanitation, social protection), and promoting increased participation in a more socially cohesive, gender-equal, and inclusive society governed by the principles of the rule of law and human rights.⁸⁵

Which are the most vulnerable groups and do we target these (Leaving No One Behind)?

In the past decades, vulnerable populations in Afghanistan have been heavily impacted. Due to instability, long standing conflict, economic hardship, and drought, more than 270,000 people have been displaced in Afghanistan since January 2021.⁸⁶ Since August 2021, Afghanistan's socioeconomic and human development has further deteriorated, disproportionately impacting those who are particularly susceptible and marginalised. Vulnerable groups encompass various situations, including people in or near poverty, persons with disabilities, displaced populations, returnees, widows, and women headed

⁷⁶ World Poverty Clock, Afghanistan. World Data Lab. 2023.

⁷⁷ SDG Indicators Database, Afghanistan. UN. 2023.

⁷⁸ Afghanistan Humanitarian Needs Overview 2023 (January 2023). OCHA. 2023.

⁷⁹ World Poverty Clock, Afghanistan. World Data Lab. 2023.

⁸⁰ The Sustainable Development Goals in Afghanistan. UN. 2023.

⁸¹ Mapping income inequality: the bottom 40 and top 10 percent. UNDP. n.d.

⁸² Mapping income inequality: the bottom 40 and top 10 percent. UNDP. n.d.

⁸³ Human Development reports, Afghanistan. UNDP. 2022.

⁸⁴ The Sustainable Development Goals in Afghanistan. UN. 2023.

⁸⁵ United Nations Strategic Framework for Afghanistan 2023-2025. UN. 2023.

⁸⁶ Statement from CARE Afghanistan's Deputy Country Director, Marianne O'Grady. CARE. 2021.

households, minorities (religious, ethnic, and identity-related⁸⁷), and women and children.⁸⁸ Additionally, the UN Strategic Framework, guided by the principle of inclusivity, has expanded this list to include sexual and gender minorities, the Kuchi community, human rights advocates, individuals with substance use disorders, and individuals living with and impacted by HIV.⁸⁹

In 2023, 28.3 million Afghan people are in need of humanitarian assistance, with 77% of them being women and children.⁹⁰ Notably, women and girls are particularly vulnerable, facing risks such as early and forced marriages. Additionally, a majority of Afghan women and girls lack access to essential services like protection and healthcare, leaving them susceptible to the impacts of drought and food insecurity.⁹¹ The new Taliban administration has imposed additional constraints on women, exacerbating their pre-existing vulnerabilities. Furthermore, children are disproportionately affected by malnutrition, given their significant representation among the population living in extreme poverty.⁹² Additionally, journalists are at risk of persecution and constitute a vulnerable profession.⁹³

This is why the objective of the UNSF is to effect change that can have a positive impact on the lives of the people of Afghanistan, particularly for those most vulnerable and marginalized.⁹⁴ Similarly, the Framework for International Partner Support in Afghanistan (ACG Framework) lays out a collaborative approach towards supporting basic human needs of the most vulnerable and at-risk groups in Afghanistan over the period 2023–2025.⁹⁵

Are there any risks that the project/programme may cause harm to poor and vulnerable groups?

The programme does not entail any risks for poor or for vulnerable groups. On the contrary, it aims to improve their living conditions in the face of the ongoing difficult context in the country, as envisaged as the main objective of the UNSF and the AFC framework.⁹⁶

What are the drivers of poverty and inequality (see also section 2 on political-stakeholder analysis)?

In Afghanistan, poverty is the result of three main multidimensional drivers: long standing conflicts, economic instability, and the recurrence of natural hazards. In 2021, the Taliban's assumption of power following a 20-year armed conflict with Afghan Government and international military forces extended the period of political unrest and hindered the country's developmental progress. The change in power dynamics triggered an economic crisis, leading to heightened food insecurity, elevated rates of unemployment, volatile price levels in essential commodity prices, a notable rise in poverty rates both in urban and rural areas, a significant weakening of the national public health system, constraints on media and civil society activities, and the exclusion of nearly half the population—women and girls—from public life.⁹⁷ Notably, the economic crisis in Afghanistan is pervasive and has far-reaching effects. The abrupt suspension of direct developmental assistance, the freezing of central bank reserves amounting to 9.5 billion USD, disruptions to financial markets and trade institutions, as well as the freezing of loans, collectively contributed to the sharp decline in the economy following the Taliban take

⁸⁷ Vulnerability in Afghanistan before and during the shift in power. AREU. 2022.

⁸⁸ Vulnerability in Afghanistan before and during the shift in power. AREU. 2022.

⁸⁹ United Nations Strategic Framework For Afghanistan 2023-2025. UN. 2023.

⁹⁰ Afghanistan: Humanitarian Update, June 2023. OCHA. 2023.

⁹¹ Statement from CARE Afghanistan's Deputy Country Director, Marianne O'Grady. CARE. 2021.

⁹² World Poverty Clock, Afghanistan. World Data Lab. 2023.

⁹³ Afghanistan: Journalists at risk of persecution need urgent protection – UN experts. OHCHR. 2021.

⁹⁴ United Nations Strategic Framework for Afghanistan 2023-2025. UN. 2023.

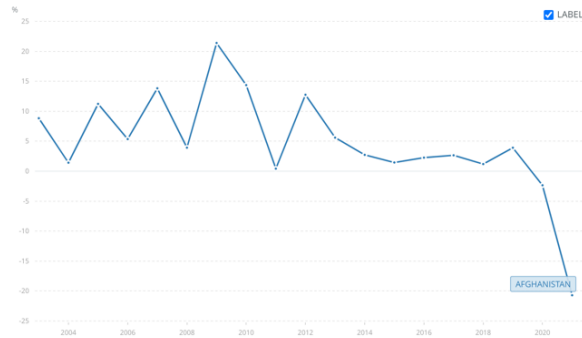
⁹⁵ Framework for International Partner Support in Afghanistan, 2023-2025. Afghanistan Coordination Group. 2023.

⁹⁶ United Nations Strategic Framework for Afghanistan 2023-2025. UN. 2023; Framework for International Partner Support in Afghanistan, 2023-2025. Afghanistan Coordination Group. 2023.

⁹⁷ Afghanistan Humanitarian Needs Overview 2023 (January 2023). OCHA. 2023.

over.⁹⁸ 54% of households reported to have gone through an economic shock.⁹⁹ Overall, the country's GDP experienced a contraction of minus 20.7% in 2021.¹⁰⁰

Figure 2: Evolution of Afghanistan GDP (%) 2003 – 2021¹⁰¹



Moreover, poverty and inequality are impacted by the rising effects of climate change in the country. Afghanistan is the fourth most vulnerable nation to humanitarian crises and natural disasters that may exceed the capabilities of the country's response system, according to the INFORM Risk Index, which assigns Afghanistan a score of 8.1 out of 10 (based on the three dimensions of hazards and exposure, vulnerability and lack of coping capacity).¹⁰²

Additionally, Afghanistan is ranked as the eighth most climate change susceptible and least adaptable country in the Notre Dame Global Adaptation Index.¹⁰³ The country's geographical location in a seismic region renders it susceptible to earthquakes, particularly in densely populated urban areas along fault lines such as Chaman, Hari Rud, Central Badakhshan, and Darvaz.¹⁰⁴ Instances of heavy rainfall and flash flooding were recorded across various provinces in the eastern, central, south-eastern, southern, and western regions of Afghanistan in 2022.¹⁰⁵ This recurrence of natural hazards has caused additional harm, disrupting agriculture (with secondary consequences for food, nutrition, education, protection, health, displacement, etc.) and access to water. As a result of the continuous drought and water crisis, 60% of families in 2022 reported difficulties in accessing water, an increase from 48% in 2021.¹⁰⁶ 228 000 people in the country have been affected by these natural catastrophes in 2022.¹⁰⁷

2. Political Economy and Stakeholder Analysis

State of democracy; what are the most important political and democratic trends in the specific context incl. regime persistence, political inclusiveness, and government accountability?

The overthrow of the constitutionally established government by the Taliban in August 2021 had significant impacts on the civil, political, social, economic, and cultural landscapes, potentially reversing advancements achieved over the previous two decades. As documented by the V-Dem report, Afghanistan has undergone a notable process of autocratisation within the last two years.¹⁰⁸ Among others, the Taliban regime has disrupted the rule of law, closed the political space, and suppressed opposition efforts. Furthermore, women and minority groups have faced marginalisation and curtailed rights, while media censorship has been intensified, contributing to heightened political polarization and the dissemination of misinformation.¹⁰⁹ In 2022, the country ranked 177th out of 179 countries in the Liberal Democracy Index.¹¹⁰ An assessment conducted by Freedom House in 2022 rated Afghanistan's

⁹⁸ Afghanistan Humanitarian Needs Overview 2023 (January 2023). OCHA. 2023.

⁹⁹ Afghanistan Humanitarian Needs Overview 2023 (January 2023). OCHA. 2023.

¹⁰⁰ GDP growth (annual %) – Afghanistan. The World Bank. 2023.

¹⁰¹ GDP growth (annual %) – Afghanistan. The World Bank. 2022.

¹⁰² INFORM Risk Index Mid 2023. European Commission. 2023.

¹⁰³ Notre Dame Global Adaptation Index. Notre Dame Global Adaptation Initiative. 2021.

¹⁰⁴ Afghanistan: Earthquake contingency plan. OCHA. 2020.

¹⁰⁵ Afghanistan: Snapshot of Population Movements (January to June 2023) June 2023. OCHA. 2023.

¹⁰⁶ Afghanistan Humanitarian Needs Overview 2023 (January 2023). OCHA. 2023.

¹⁰⁷ Afghanistan Humanitarian Needs Overview 2023 (January 2023). OCHA. 2023.

¹⁰⁸ Democracy Report 2023. V- Dem Institute. 2023.

¹⁰⁹ Democracy Report 2023. V- Dem Institute. 2023.

¹¹⁰ Democracy Report 2023. V- Dem Institute. 2023.

overall freedom at 8/100, marking a two-point decline from 2021. Notably, political rights received a score of 1/40, and civil liberties were rated at 7/60, classifying the country as “not free”.¹¹¹ Under Taliban rule, Afghanistan has transitioned into a one-party state, severely curtailing political inclusiveness, and government accountability. The population lacks political rights and opportunities for electoral participation, while governance transparency remains elusive.¹¹²

Are there stable politics in the country with the low risk of regime breakdown and opportunities for ordered political transition? Identify social, political, economic and institutional factors affecting the dynamics and possibilities for change.

Afghanistan has been marked by a long-standing vulnerable political situation affecting the country’s development. Among others, Afghanistan has been heavily fragilized by repeated conflict which have disrupted processes of institution building and state formation, the fragmentation of power, the erosion of local government by the long-standing conflicts, which interacted with factors like the COVID-19 pandemic, lack of popular legitimacy and large inflows of security-driven aid.¹¹³ Competition over land and water represents one of the main causes of conflict at the local level.¹¹⁴ Demonstrating this situation, Afghanistan scores 106.6 on the Fragile State Index, ranking 6th out of 173 countries in 2023.¹¹⁵ In 2023, Afghanistan's multidimensional fragility has intensified, particularly following the Taliban insurgency in 2021, leading to increased violence and economic collapse. The country also faces an ongoing economic crisis triggered by aid withdrawal, drought, and a banking system upheaval.¹¹⁶ Afghanistan's economy heavily relied on foreign aid, accounting for 40% of its GDP and 75% of public expenditures.¹¹⁷ The freeze of 9.5 billion USD in foreign reserves and the weakened Afghani currency against the dollar have contributed to a monetary crisis, characterized by volatile price levels.¹¹⁸ The Taliban’s takeover prompted large-scale capital outflow and ‘brain drain’.¹¹⁹ The economic crisis has provoked an unprecedented level of poverty in the country of 97%, accompanied by a food security crisis affecting particularly rural populations which account for half of the overall population.¹²⁰ Additionally, the change in power has deeply eroded the social, political, and institutional dynamics in the country. Notably, women and girls have been impacted, facing restrictions on their rights and freedom. These restrictions encompass dress codes, exclusion from educational and professional opportunities in public institutions, NGOs, and IOs. The introduction of Sharia law has also led to changes in the judicial system, including the reintroduction of corporal punishments.¹²¹ Afghanistan also contends with recurrent terrorism, often perpetrated by groups like the Islamic State Khorasan Province (ISKP). The nation is additionally challenged by frequent natural disasters such as earthquakes, floods, and droughts, resulting in forced displacements and disruptions to agriculture and water access.¹²² These factors contribute to localized conflicts over essential resources.¹²³ The country's overall resilience remains low due to this complex and challenging environment. In 2022, Afghanistan ranked near the bottom of the Resilience Index (141/145) with a score of 3.4.¹²⁴

¹¹¹ Freedom in the World, Afghanistan. Freedom House. 2023.

¹¹² Freedom in the World, Afghanistan. Freedom House. 2023.

¹¹³ Afghanistan: Risk and Resilience Assessment. The World Bank. 2021.

¹¹⁴ Afghanistan: Risk and Resilience Assessment. The World Bank. 2021.

¹¹⁵ Fragile States Index Annual Report 2022. Fund For Peace. 2023.

¹¹⁶ Fragile States Index Annual Report 2022. Fund For Peace. 2022.

¹¹⁷ Quarterly Report to the U.S. Congress, January 30, 2022. SIGAR. 2022.

¹¹⁸ Afghanistan Humanitarian Needs Overview 2023 (January 2023). OCHA. 2023.

¹¹⁹ Afghanistan Private Sector Rapid Survey: A Snapshot of the Business Environment – Round 1. The World Bank. 2022.

¹²⁰ Framework for International Partner Support in Afghanistan 2023–2025. Afghanistan Coordination Group. 2023.

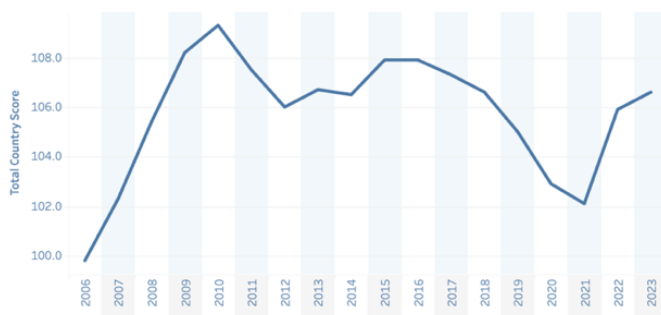
¹²¹ Human rights situation in Afghanistan: May - June 2023 Update. UNAMA. 2023.

¹²² Afghanistan Overview. IDMC. 2023.

¹²³ Afghanistan: Risk and Resilience Assessment. The World Bank. 2021.

¹²⁴ State Resilience Index Annual Report 2022. Fund For Peace. 2022.

Figure 3: Fragility trend in Afghanistan, 2006-2023¹²⁵



Is extraction of rents an issue? How are rents extracted (distortion funds, creation of monopolies, public tenders, land allocation....)? To what extent are rents influencing sustainable development. Are rent seeking practices relevant to the issue/problem at hand? And has it increased or decreased over the last decades?

No available data could be found to answer this question. In general, reports indicate a reduction in the (previously high) levels of corruption.

Assess the legitimacy of a given political process

The current Taliban regime's political legitimacy is low, primarily due to its ascent to power through the overthrow of the previous constitutionally elected government and its exclusion from participatory governance of half of the population. Following its take-over, the Taliban established the Islamic Emirate of Afghanistan (IEA) and has formed an unelected cabinet, comprising wholly of men.¹²⁶ No countries have so far recognized the Islamic Emirate as the legitimate successor of the Islamic Republic of Afghanistan.¹²⁷ In the IEA, formal legislative bodies and representative structures are absent. Legislative functions have been supplanted by ministerial directives and decrees issued by the Taliban movement's leader Akhundzada.¹²⁸ The sole exception has been the retention of Kabul's local delegate election in March 2022 under the new regime.¹²⁹ The Taliban's governance approach involves the rejection of the 2004 constitution in favour of their interpretation of Sharia and Islamic Law.¹³⁰ The regime's reliance on violence to maintain control underscores the fragility of its institutions and the lack of legitimacy.¹³¹

What are the barriers for women and minority groups to entering and participating in the political arena and in influencing decisions and address inequity and the distribution of power and social and economic resources?

Since the takeover by the Taliban in 2021, the rights and freedoms of Afghan women have been increasingly eroded. The Taliban have been passing a series of measures that curtail women's freedom and limit their participation in social, economic, and public life.¹³² This is elaborated in section 4.

Afghanistan stands as one of the countries where minority groups, especially those of religious minorities are most exposed to risks arising from repressive policies, persecution, conflict, and intolerance. In 2021, Afghanistan ranked 4th out of 115 at the Peoples under Threat Ranking.¹³³ Communities like the Hazara,

¹²⁵ Fragile States Index, Afghanistan. Fund for Peace. 2023

¹²⁶ Freedom in the World, Afghanistan. Freedom House. 2023.

¹²⁷ United Nations Strategic Framework for Afghanistan 2023-2025. UN. 2023.

¹²⁸ Freedom in the World, Afghanistan. Freedom House. 2022.

¹²⁹ Freedom in the World, Afghanistan. Freedom House. 2022.

¹³⁰ Freedom in the World, Afghanistan. Freedom House. 2022.

¹³¹ Afghanistan: Risk and Resilience Assessment. The World Bank. 2021.

¹³² Democracy Report 2023. V- Dem Institute. 2023.

¹³³ Peoples under Threat data. Minority Rights Group International. 2021.

Pashtun, Tajiks, Uzbeks, Turkmen, and Baluchis find themselves particularly vulnerable due to the absence of legal safeguards.¹³⁴ This situation extends to the local Christian community, which faces harassment and detainment.¹³⁵ Following the Taliban's overthrow of the previous government, the Shi'a Hazara group has fled the country in increasing numbers due to fears of persecution. Additionally, Hazaras face escalated threats from terrorists in the IS-Khorasan Province that recently carried out mass executions in a girls' school, a hospital maternity unit, and a mosque.¹³⁶ Vulnerabilities extend across gender, sexual orientation, and minority status, exposing these communities to threats, marginalisation, and stigmatization. Overall, the minority groups within Afghanistan lack adequate political representation and influence, rendering them particularly susceptible to the consequences of the ongoing economic and environmental crisis.

Stakeholder analysis

UN organisations

Denmark primarily supports UN organisations through the Transition Programme Afghanistan 2022-23, with a central role played by the Special Trust Fund for Afghanistan. UNDP led, the fund is an inter-agency mechanism to enable donors to channel their resources to support the Transitional Engagement Framework, focusing on basic human needs' priorities in four areas: essential services, community livelihoods, protecting livelihoods, and community resilience.¹³⁷

Despite initial concerns that Afghan women staff might be replaced by men due to the bans, the proportion of Afghan women working for the UN within the national staff category has actually increased by 1 percent in the last six months, from 17 percent in December 2022 to 18 percent in June 2023.¹³⁸ Nonetheless, the ban on women staff hinders UN organisations' effective delivery of activities, leading to delays and inefficiencies, according to the Inter-Agency Standing Committee.¹³⁹ These challenges jeopardize reaching UN targets maintaining quality assurance.

Civil society

The interventions falling under the Transition Programme provide flexible, long-term funding will be provided to community structures, civil society, NGOs, human rights defenders, and labour-related organisations to advance human rights, labour rights, and gender equality. Among those, one important stakeholder community is the women-led civil society. Therefore, it is important to note that the national women-led organisations (WLOs) continue to be disproportionately impacted by the bans. According to a Pulse check WLOs compromised more than two-thirds of those organisations who reported as 'not operating'.¹⁴⁰

De facto authorities

The de facto authorities lack gender, ethnic, religious, political, and geographical diversity.¹⁴¹ Pre-existing norms around male leadership have been consolidated and legitimised, undoing decades of gains that women had achieved in leadership and representation within public institutions. However, international humanitarian and basic human needs interventions will only be effective so long as the de facto

¹³⁴ Afghanistan. Minority Rights Group International. 2021.

¹³⁵ Afghanistan. Minority Rights Group International. 2021.

¹³⁶ Afghanistan: Surge in Islamic State Attacks on Shia. Human Rights Watch. 2021.

¹³⁷ Special Trust Fund for Afghanistan. UNDP. n.d.

¹³⁸ Afghanistan Pulse Check: January - June 2023. IASC. 2023.

¹³⁹ Additional Reporting on Basic Human Needs Interventions, 3rd monitoring report (January to June 2023). IASC. 2023.

¹⁴⁰ Afghanistan Pulse Check: January - June 2023. IASC. 2023.

¹⁴¹ United Nations Strategic Framework for Afghanistan 2023-2025. UN. 2023.

authorities make adequate investments in the equitable delivery of essential services and economic enabling environment, including the removal of restrictions on access to essential services for women and girls and to economic opportunities for women, as such restrictions obstruct the trajectory of economic and social recovery and development in Afghanistan.¹⁴² Regarding the engagement strategies, to avoid removing accountability from local authorities to deliver basic services whilst avoiding legitimisation, clear communication with the de facto authorities is essential.¹⁴³ Furthermore, it has been noted by the Afghanistan Education Cluster that community pressure is integral to convince de facto authorities that girls need to return to school.¹⁴⁴

Afghan population

In 2023, 28.3 million people, two thirds of Afghanistan's population, are projected to need urgent humanitarian assistance in order to survive. Women and children are estimated to constitute 77% of these.¹⁴⁵ In light of this, a major focus of the interventions supported by Denmark under the Transition Programme Afghanistan 2024-2025, are women's rights and education.

3. Fragility, Conflict and Resilience

Situation with regards to peace and fragility based on the FRAAT

Afghanistan's overall security has improved compared to under the republic, although sporadic attacks from terrorist groups continue to challenge Taliban authority. In the early months of 2022, according to UN estimates, fighting diminished to only 18% of previous levels.¹⁴⁶ By early 2022, only two of the country's 34 provinces reported displacement as a result of conflict, and the numbers of displaced persons due to conflict totalled less than 1% of previous monthly peaks.¹⁴⁷ However, there is an observable resurgence of the local Daesh (IS/ISIS) branch which is attributed to the integration of numerous foreign fighters who were previously aligned with the Taliban.¹⁴⁸ Moreover, the prevalent poverty in Afghanistan is providing the ISIS group with opportunities to recruit Afghan youth, particularly in rural regions where economic hardships and food insecurity are pronounced.¹⁴⁹

Furthermore, Afghanistan has been grappling with persistent instability, fuelled by prolonged conflicts and escalating natural disasters, resulting in high levels of poverty and a severe economic crisis. That is why, according to the UN, the current Afghan context is encompassing an imminent risk of a systemic collapse.¹⁵⁰ Regarding conflict dynamics, the overall security has improved compared to the republic.¹⁵¹ Overall, Afghanistan continues to rank as one of the most fragile countries globally, holding the 6th position out of 179 countries.¹⁵² This fragility is a result of economic, social, and political indicators that have reached their lowest points since the Taliban's rise to power.

¹⁴² United Nations Strategic Framework for Afghanistan 2023-2025. UN. 2023.

¹⁴³ Afghanistan Education Sector Transitional Framework. Afghanistan Education Cluster. 2022.

¹⁴⁴ Afghanistan Education Sector Transitional Framework. Afghanistan Education Cluster. 2022.

¹⁴⁵ Afghanistan: Humanitarian Update, June 2023. OCHA. 2023.

¹⁴⁶ Afghanistan's Security Challenges under the Taliban. International Crisis Group. 2022.

¹⁴⁷ Afghanistan's Security Challenges under the Taliban. International Crisis Group. 2022.

¹⁴⁸ Afghanistan's Security Challenges under the Taliban. International Crisis Group. 2022.

¹⁴⁹ Afghanistan's Security Challenges under the Taliban. International Crisis Group. 2022.

¹⁵⁰ United Nations Strategic Framework For Afghanistan 2023-2025. UN. 2023.

¹⁵¹ Afghanistan's Security Challenges under the Taliban. International Crisis Group. 2022.

¹⁵² Fragile States Index, Afghanistan. Fund for Peace. 2023

Key drivers of conflict and fragility, protection and resilience, organised transnational crime and illicit money flows

The key drivers of conflict and fragility can be summarized as: a weak economy, struggles for power and wealth, the recurrence of natural disasters, global isolation, and a food security crisis.¹⁵³ The withdrawal of US and NATO forces in 2021 provided the opportunity for the Taliban to seize power by overthrowing the government. Since then, the country has been confronted with conflicts involving entities such as the National Resistance Front (NRF), local ISIS, and Al Qaeda.¹⁵⁴ Given this profoundly unstable and unfavourable environment, Afghanistan's overall resilience is notably diminished. In 2022, the country achieved a resilience score of 3.4, positioning it at the 141st rank out of 145 countries on the Resilience Index.¹⁵⁵

Additionally, this fragile scenario has created fertile ground for organised criminal activities and illicit economies which have continued to function and gain in significance as the licit economy falters. Notably, between 2018 and 2021, estimates indicated that the potential opiate exports from Afghanistan could have generated illicit financial flows ranging from 1,300 USD to 2,233 million USD.¹⁵⁶ News reports and private organizations have warned that the worsening humanitarian situation in Afghanistan very likely drives human trafficking, particularly of young people, as families sell their children due to poverty.¹⁵⁷ According to the 2021 Global Organised Crime Index, Afghanistan recorded a criminality score of 7.08, positioning it as the third-highest in terms of criminality in Asia and the seventh globally.¹⁵⁸ The country also exhibits a pervasive black-market trade in weapons catering to militias, insurgents, and civilians, while concurrently evolving into a hub for methamphetamine production.¹⁵⁹ Hawalas and banks are used by Afghanistan to keep and move money from illegal economies outside of the country.¹⁶⁰ However, the Afghan banking system has been affected by the international sanctions following the Taliban's takeover. A significant amount of the wealth that is transferred out of Afghanistan ends up in the United Arab Emirates (UAE) but also to Pakistan, Turkey, Iran, and other nearby nations.¹⁶¹

Highlight how conflict and fragility affect inclusive private sector development and women and youth.

The instable situation in Afghanistan is significantly impacting the private sector development as the country is experiencing a profound economic crisis resulting from the withdraw of foreign development aid and the country international isolation affecting finance markets.¹⁶² This economic crisis is further enhanced by the exclusion of Afghan women and girls from the labour market. Moreover, the Afghan youth confront significant challenges due to a pronounced food security crisis and widespread poverty, thus constraining the country's developmental capacity. In 2020, the rate of unemployment among Afghan youth (aged 15-24) was recorded at 16.1%.¹⁶³ A recent report from the ICRC underscores the gravity of the unemployment crisis which has further exacerbated the ongoing humanitarian crisis and pushed young people to migrate to find employment for better living conditions¹⁶⁴. Since 2021, 1.6 million of Afghans have fled the country resulting in a substantial loss of workforce and significant outflow of capital.¹⁶⁵

¹⁵³ Afghanistan: Unemployment worsens humanitarian crisis, people with disability among worst affected. ICRC. 2023.

¹⁵⁴ Afghanistan's Security Challenges under the Taliban. International Crisis Group. 2022.

¹⁵⁵ State Resilience Index Annual Report 2022. Fund For Peace. 2022.

¹⁵⁶ First-ever official data on illicit financial flows now available. UNCTAD. 2023.

¹⁵⁷ Human Trafficking in Afghanistan since the Taliban Takeover. The Counterterrorism Group. 2022; Afghanistan: heroin and human trafficking are the only two sectors of the economy still thriving. The Conversation. 2021

¹⁵⁸ Afghanistan. Global Organized Criminal Crime Index. 2021.

¹⁵⁹ Afghanistan. Global Organized Criminal Crime Index. 2021.

¹⁶⁰ Remittances to Afghanistan are lifelines: They are needed more than ever in a time of crisis. Migration Data Portal. 2022.

¹⁶¹ Illicit Financing in Afghanistan: Methods, mechanisms, and threat agnostic disruption opportunities. SOCACE. 2022.

¹⁶² Afghanistan Humanitarian Needs Overview 2023 (January 2023). OCHA. 2023.

¹⁶³ Unemployment, youth total (% of total labor force ages 15-24) (modeled ILO estimate) – Afghanistan. The World Bank. 2020.

¹⁶⁴ Afghanistan. ICRC.

¹⁶⁵ Afghanistan Humanitarian Crisis. UNHCR. 2023

Relevant issues for pursuing the Women Peace and Security (WPS) agenda (the ‘1325’ agenda)

Since August 2021, the role of women in the political area has been severely restricted, as the de facto authorities have promulgated edicts and other pronouncements which deny women and girls their rights to participation in public life, freedom of movement, health, work, education and to attain an adequate standard of living, and effectively confine them to the home.¹⁶⁶

Prior to the Taliban’s takeover, there had been commitments in adhering to ratified international agreements, and adhering to relevant United Nations Security Council Resolutions (UNSCRs), related to women’s rights.¹⁶⁷ Afghanistan adopted its first WPS’s commitments in 2010. In 2015, the country adopted its first National Action Plan (NAP) organised in phases (2015-2018 and 2019-2022).¹⁶⁸ This NAP focused on addressing challenges faced by Afghan women in participation, protection, prevention, and relief and recovery within the context of the nation’s ongoing war. However, the 2015 NAP failed to tackle disarmament issues and encountered resource-related challenges in its implementation. Collaboratively formulated by governmental agencies, civil society organisations, and international entities, the NAP yielded some advancements in the realm of Women, Peace, and Security, such as the inclusion of 4 women among 21 participants in intra-Afghan talks in 2020.¹⁶⁹ However, the resurgence of the Taliban regime after the withdrawal of the US and NATO forces has put the implementation of the NAP agenda on hold, impacting the prospect for the adopting further NAPs. In 2023, women and girls face acute vulnerability and threats, being the primary targets of the measures and violence imposed by the new regime. They have been systematically deprived of economic, political, cultural rights, and excluded from public life.¹⁷⁰

Identify on-going stabilisation/development and resilience efforts and entry points and the potential for establishing partnerships and alliances with national, regional and other international partners in order to maximise effects of the engagements.

Following the takeover by the Taliban, Afghanistan has faced international isolation due to its lack of recognition by the global community as a legitimate government. As a result, international aid, notably from the US, which previously constituted more than half of Afghanistan’s state budget, has been suspended. This lack of income, coupled with international isolation, has exacerbated the nation’s ongoing economic crisis and contributed to the escalation of poverty.

Nonetheless, NGOs and UN Agencies have tried to carry on their activities, delivering humanitarian aid and support to the most vulnerable, including through the actions of the UNAMA mission which is still operating within the country.¹⁷¹ Moreover, in response to the humanitarian emergency and the decline of women’s and girls’ rights, the UN has adopted a strategic framework in 2023 (UNSF) to support the attainment of the SDG agenda in the country.¹⁷² The UNSF is based on the approach that humanitarian support must be complemented by support to basic human needs with the aim of reducing the humanitarian caseload. It seeks to do this through strengthening the resilience of Afghan women and

¹⁶⁶ Situation of human rights in Afghanistan. Report of the Office of the High Commissioner for Human Rights (Advance Unedited Version, 11 September 2023). OHCHR. 2023.

¹⁶⁷ Afghanistan’s National Action Plan on UNSCR 1325 Women, Peace and Security 2015-2022. Government of Afghanistan. 2015.

¹⁶⁸ Afghanistan. 123 NAPS. 2020.

¹⁶⁹ Afghanistan: Women’s Full Participation Needed in Talks. Human Rights Watch. 2021.

¹⁷⁰ Afghanistan: Risk and Resilience Assessment. The World Bank. 2021.

¹⁷¹ United Nations Strategic Framework for Afghanistan 2023-2025. UN. 2023.

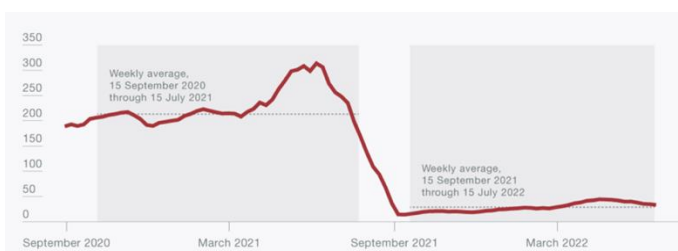
¹⁷² United Nations Strategic Framework for Afghanistan 2023-2025. UN. 2023.

girls, men and boys to shocks, sustaining livelihoods, protecting human rights and fundamental freedoms, and supporting durable solutions to displacement caused by conflict, climate change, and natural disasters.¹⁷³ In the absence of a national development plan against which to align, international partners also developed the ACG Framework for International Partner Support in Afghanistan in parallel to the UN Strategic Framework. This outlines three complementary and mutually reinforcing joint priorities (and outcomes) against which partners intend to align their support: Sustained Essential Services, Economic Opportunities and Resilient Livelihoods, Social Cohesion, Inclusion, Gender Equality, Human Rights, and Rule of Law.¹⁷⁴ However, the existing restrictive policies concerning women’s social and economic rights, limited access to education and employment, governance inclusivity, human rights violations, restrictions on freedom of speech, and heightened interference in international assistance delivery impede the reestablishment of international development support in the country.¹⁷⁵ Therefore, most development activities, like those part of the UNSF and the ACG Framework are now focused on meeting basic human needs and humanitarian assistance.

Relevant issues and considerations related to radicalisation and violent extremism

Following the takeover by the Taliban, there has been a drop in recorded occurrences of violent incidents per week in Afghanistan (Figure xx)¹⁷⁶. However, violent extremist organisations are still active, and unresolved conflicts continue to occur. In 2023, the new Taliban regime is facing two main insurgencies: one involving the National Resistance Front (NRF) and other former government-aligned entities, and the other involving the local faction of Daesh, known as the Islamic State Khorasan Province.¹⁷⁷ These insurgencies are primarily located in the eastern and northern regions of the country. Furthermore, I-Qaeda’s trajectory in Afghanistan remains a major concern. In the 2020 U.S.-Taliban Doha agreement the Taliban committed to preventing international jihadists, including al-Qaeda, from using Afghan soil to threaten the United States and its allies.¹⁷⁸ However, in 2022, U.S. intelligence assessed that the Taliban were still maintaining ties with al-Qaeda’s senior leadership and the killing of against al-Qaeda leader Zawahiri by the U.S. in Kabul in 2022 further called the maintenance of the commitments into question.¹⁷⁹

Figure 4: Violent incidents per week in Afghanistan, September 2020 – July 2022¹⁸⁰



Despite a significant reduction in civilian casualties recorded as a result of armed conflict in Afghanistan since the Taliban takeover of the country on 15 August 2021, the United Nations Assistance Mission in Afghanistan (UNAMA) continues to document significant levels of civilian harm resulting from deliberate attacks employing improvised explosive devices (IEDs). Between 15 August 2021 and 30 May 2023, UNAMA recorded a total of 3,774 civilian casualties (1,095 killed, 2,679 wounded) as a result of bombings and other acts of violence targeting mainly crowded public areas including marketplaces, mosques, and schools.¹⁸¹

¹⁷³ United Nations Strategic Framework for Afghanistan 2023-2025. UN. 2023.

¹⁷⁴ Framework for International Partner Support in Afghanistan, 2023-2025. Afghanistan Coordination Group. 2023.

¹⁷⁵ United Nations Strategic Framework For Afghanistan 2023-2025. UN. 2023.

¹⁷⁶ Afghanistan’s Security Challenges under the Taliban. International Crisis Group. 2022.

¹⁷⁷ Afghanistan’s Security Challenges under the Taliban. International Crisis Group. 2022.

¹⁷⁸ Afghanistan’s Security Challenges under the Taliban. International Crisis Group. 2022.

¹⁷⁹ Afghanistan’s Security Challenges under the Taliban. International Crisis Group. 2022.

¹⁸⁰ Afghanistan’s Security Challenges under the Taliban. International Crisis Group. 2022.

¹⁸¹ Human rights situation in Afghanistan: May - June 2023 Update. UNAMA 2023.

Issues and concerns of relevance to Danish interest in the area of security and migration

After the Taliban's takeover, Denmark airlifted 956 Afghans from Kabul and granted Afghans refugees asylum for two years.¹⁸² In 2023, Denmark decided to grant asylum to all Afghan women and girls' applicants.¹⁸³ Since 2021, Denmark suspended all development aid given through Afghan Government mechanisms. Instead, the Danish government has concentrated on maintaining and increasing funding for humanitarian efforts. By collaborating with UN partners and the global NGO community, Denmark contributed over 76 million USD towards humanitarian assistance in 2021.¹⁸⁴ Denmark is affected by the situation as the takeover has led to rise of fragility in the region and led to a severe humanitarian crisis. The emergence of the new Taliban regime has directly undermined the rights and freedoms of women and girls, a development that contradicts Danish values and more broadly, European principles that Denmark upholds.

Considerations regarding the humanitarian situation, migration, refugee and displacement issues, including the need to integrate humanitarian-development linkages and long term strategies

This will be discussed in section 5.

4. Human Rights, Gender, Youth and applying a Human Rights Based Approach

Human Right Standards (international, regional and national legislation)

Afghanistan remains one of the countries where human rights are most under threat. Since the takeover by the Taliban in August 2021, the situation has deteriorated as human rights violations and abuses have been multiplied.¹⁸⁵ Notably, women and girls represent the main target of rights deprivation as they have been excluded from schools, public spaces, workplaces including UN entities and NGOs as well as from participating in public life.¹⁸⁶ Political rights of ethnic minority groups, and LGBT+ people have been largely suspended under the Taliban as well as those of members of religious minority groups which have also faced restrictions and violence from the Taliban and armed groups.¹⁸⁷ The Taliban have further implemented extensive censorship measures, curtailed critical reporting, and resorted to the imprisonment and torture of journalists.¹⁸⁸ Moreover, the June 2023 UNAMA report denounced the systematic application of corporal punishment and death penalty, often carried out publicly, as well as extrajudicial killings targeting former government and military personnel throughout Afghanistan.¹⁸⁹

Universal Periodic Review

Afghanistan's UPR is currently paused and the country is not meeting its Human Rights obligations.

Human Rights Based Approach (HRBA) Principles

Participation

¹⁸² Afghan, Syrian refugees face uncertain future in Denmark. Al Jazeera. 2022.

¹⁸³ Denmark to grant asylum to all Afghan female applicants. AA. 2023.

¹⁸⁴ Denmark in Afghanistan. Ministry of Foreign Affairs of Denmark. n.d.

¹⁸⁵ United Nations Strategic Framework for Afghanistan 2023-2025. UN. 2023.

¹⁸⁶ Afghanistan: Report highlights multiple human rights violations and abuses under Taliban. UN News. 2022.

¹⁸⁷ Freedom in the World, Afghanistan. Freedom House. 2023.

¹⁸⁸ Afghanistan. Human Rights Watch. 2023.

¹⁸⁹ Human rights situation in Afghanistan: May - June 2023 Update. UNAMA. 2023.

Citizens cannot exercise any meaningful political choice under the Taliban. Policymaking, resource allocation, and the selection of officials all take place opaquely within the structures of the IEA. No legislative assembly or representative body operates in the IEA. Akhundzada's decrees and orders from ministers have taken the place of legislation and regulation. There is no freedom of assembly in Afghanistan.¹⁹⁰

Accountability

There is limited information regarding measures taken by the de facto authorities to investigate reports of human rights violations and hold perpetrators to account and a general climate of impunity prevails.¹⁹¹ IEA's judiciary is staffed by Taliban and supporters who are considered sufficiently reliable by the regime implying the absence of rule of law.¹⁹² The suspension of the role of prosecutors and reorientation of the role of the former Attorney-General's Office also effectively ended the work of its International Crimes Directorate, which was created in 2018 to investigate allegations of violations of international human rights law and international humanitarian law committed during the conflict.¹⁹³ Moreover, media freedom is severely restricted under the Taliban. Media outlets are subject to intrusive monitoring and guidance by multiple Taliban organs, which are reinforced through threats and violence.¹⁹⁴ Shortly after their takeover of the country, the de facto authorities seized control of the premises of the Afghanistan Independent Human Rights Commission, which they purported to abolish by decree in May 2022.¹⁹⁵ In response, UN has appointed a Special Rapporteur on the situation of human rights in Afghanistan who will be supported through the Danish Transition programme.¹⁹⁶

Non-discrimination

Women and girls face profound discrimination under the Taliban. Their employment opportunities have been severely curtailed; many women have been dismissed from public-sector and media-sector jobs.¹⁹⁷ Restrictions on movement also impact women's employment prospects, with the de facto regime working to enforce a ban on women using mass transit unaccompanied.¹⁹⁸ The regime has also restricted girls' and women's access to education, including secondary and higher education. The Taliban have engaged in discrimination against members of ethnic minority groups, particularly Tajiks, Hazaras, and Uzbeks. There is no legal protection for LGBT+ people, who face societal disapproval and discrimination from the Taliban.¹⁹⁹

Transparency

There is no transparency in Taliban governance and decision-making. The national budget released in May 2022 did not include significant detail. Ministers provided few details of their ministries' activities and avoided questions in public accountability sessions held in August and September.²⁰⁰

Gender

¹⁹⁰ Freedom in the World, Afghanistan. Freedom House. 2023.

¹⁹¹ Situation of human rights in Afghanistan. Report of the Office of the High Commissioner for Human Rights (Advance Unedited Version, 11 September 2023). OHCHR. 2023.

¹⁹² Freedom in the World, Afghanistan. Freedom House. 2023.

¹⁹³ Situation of human rights in Afghanistan. Report of the Office of the High Commissioner for Human Rights (Advance Unedited Version, 11 September 2023). OHCHR. 2023.

¹⁹⁴ Freedom in the World, Afghanistan. Freedom House. 2023.

¹⁹⁵ Situation of human rights in Afghanistan. Report of the Office of the High Commissioner for Human Rights (Advance Unedited Version, 11 September 2023). OHCHR. 2023.

¹⁹⁶ Special Rapporteur on Afghanistan. OHCHR. n.d.

¹⁹⁷ United Nations Strategic Framework for Afghanistan 2023-2025. UN. 2023.

¹⁹⁸ Freedom in the World, Afghanistan. Freedom House. 2023.

¹⁹⁹ Freedom in the World, Afghanistan. Freedom House. 2023.

²⁰⁰ Freedom in the World, Afghanistan. Freedom House. 2023.

Constituting 49,5% of the country's population²⁰¹, Afghans women and girls find themselves in a highly vulnerable situation since the Taliban's takeover. The de facto regime has passed a series of regulations excluding women from the social, political, and economic life of the country. The decrees limit their movements, dictate their appearance, restrict their access to economic opportunities and services such as education and employment, and severely suppress their participation in civic space and social and political life.²⁰² In December 2022, additional regulations were enforced which banned girls from higher education and employment in NGOs and IOs, endangering particularly national women-led organisations (WLOs).²⁰³ In July 2023, the regime enforced a new ban on beauty salons, which had previously represented a space for freedom, social interaction, and a crucial income source for many Afghan families. This led to 60,000 women losing their jobs.²⁰⁴ As a result, women and children were projected to constitute 77% of the 28.3 million of Afghan people in need of humanitarian assistance in 2023.²⁰⁵ Most Afghan women have very limited or no access to essential services and healthcare and are the most at-risk group for droughts and food insecurity. They are also likely to be coerced into early marriages and to be victims of diverse forms of gender-based violence.²⁰⁶

In response to these rights infringements, many Western countries and International Organisations have cut or frozen their aid to the country as well as suspended their operations.²⁰⁷ However, these responses and the current restrictive policies made it harder to provide aid to the women and girls in need of humanitarian assistance, notably to those located in rural areas. The activities of civil society, NGOs, human rights advocates, and the media have also been impacted by restrictions, which have a negative impact on civic space and freedom of expression.²⁰⁸ Additionally, drug use and HIV infections are becoming more prevalent among women and girls.²⁰⁹ Furthermore, minorities that identify as sexual, gender, or religious are in a vulnerable position as well due to the Taliban regime's restrictive policies and persecution of these groups.²¹⁰

Youth

About 63.7 percent of Afghans are under 25 years of age. Afghan youth are navigating a challenging landscape marked by issues encompassing health, education, employment, and gender equality. High rates of young girls are subject to early marriage and pregnancy and an increasing the risk of maternal mortality, illness, disability and gender-based violence.²¹¹ Moreover, Afghan youth contend with significant levels of poverty and food insecurity, with over 15 million children requiring humanitarian assistance in 2023.²¹² The takeover of the Taliban worsened their situation as they experienced forced displacement. In 2022 the youth constituted 47% of refugees and asylum-seekers, and 58% of internally displaced persons (IDPs) within the country.²¹³ Particularly, young girls are rendered even more vulnerable due to severely limited or non-existent access to education and healthcare services. Historically, the government of the Islamic Republic of Afghanistan introduced the Afghanistan National Youth Policy in 2014, outlining comprehensive approaches and long-term strategies to foster the talents, skills, and potential of young individuals across economic, social, cultural, and political spheres.²¹⁴ The

²⁰¹ Population, female (% of total population) – Afghanistan. The World Bank. 2022.

²⁰² Afghanistan: Risk and Resilience Assessment. The World Bank. 2021.

²⁰³ United Nations Strategic Framework for Afghanistan 2023-2025. UN. 2023

²⁰⁴ Afghanistan's beauty salons ordered to close as Taliban's ban takes effect. ABC News. 2023.

²⁰⁵ Afghanistan: Humanitarian Update, June 2023. OCHA. 2023.

²⁰⁶ Statement from CARE Afghanistan's Deputy Country Director, Marianne O'Grady. CARE. 2021.

²⁰⁷ United Nations Strategic Framework For Afghanistan 2023-2025. UN. 2023.

²⁰⁸ Afghanistan: Risk and Resilience Assessment. The World Bank. 2021.

²⁰⁹ Afghanistan: Risk and Resilience Assessment. The World Bank. 2021.

²¹⁰ Freedom in the World, Afghanistan. Freedom House. 2023.

²¹¹ Statement from CARE Afghanistan's Deputy Country Director, Marianne O'Grady. CARE. 2021.

²¹² Humanitarian Action for Children 2023 - Afghanistan, Revision 1 (June 2023). UNICEF. 2023.

²¹³ Afghanistan situation. UNHCR. 2023.

²¹⁴ Afghanistan National Youth Policy. Government of Afghanistan. 2014.

current de facto regime does not seem to hold an agenda for the Afghan youth, especially for girls who are gradually excluded from education, employment, political and public life.²¹⁵

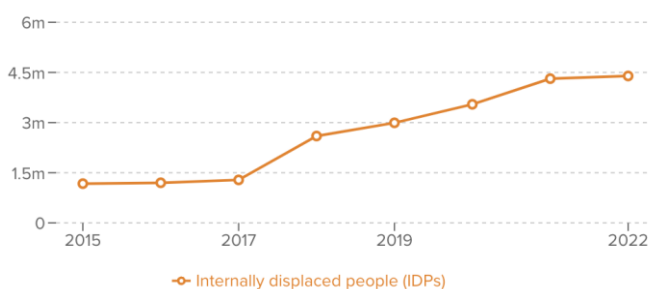
As a result, the youth capital of Afghanistan is compromised. In 2021, 42% of people aged 15 to 24 lacked education, were unemployed, or not enrolled in any type of vocational training.²¹⁶ Moreover, 1.1 million secondary girls have been prohibited from attending secondary school since March 2022, resulting in a 60% decline in enrolment.²¹⁷ Major difficulties for Afghan youth include those related to immigration, education, employment, health, their involvement in decision-making bodies, and high rates of child marriage and insecurity. Despite the existence of a National Youth Strategy, the situation has worsened due to elevated corruption levels, insecurity, unemployment, and poverty, particularly following the Taliban's rise to power in 2021.²¹⁸

5. Migration

Can the context be characterized as a country of origin, transit or destination and/or with a significant displacement/migration situation?

The change of power in Afghanistan has significantly impacted migration and mobility patterns in a nation that has endured over four decades of violence, recurrent natural disasters, chronic poverty, and food insecurity. These factors collectively act as primary drivers of migration. As of December 2022, Afghanistan had a recorded number of more than 6.6 million internally displaced persons (IDPs), with approximately 4.4 million attributed to conflict and violence.²¹⁹ Additionally, around 220,000 individuals were displaced due to natural disasters during the same year, primarily caused by floods and droughts.²²⁰ In 2022, the country counted approximately 691,000 IDPs and 1.1 million individuals who returned across borders. Notably, nearly half of the returnees from Pakistan and Iran in 2023 were children, as reported by the UNOCHA.²²¹

Figure 5: Number of Afghan Internally Displaced People (IDPs) due to conflict 2015-2022²²²



Since 2021, a significant number of Afghans have sought refuge abroad. The primary destinations are neighbouring countries, with Iran and Pakistan hosting around 4.5 million and 3.5 million Afghan individuals, respectively, as of 2022, each with varying legal status.²²³ The majority of Afghan refugees in Iran hail from the Herat (43%), Faryab (34%), and Takhar (23%) regions situated in the western part of the country. Similarly, Afghan refugees in Pakistan primarily originate from the Nangarhar (42%), Zabul

²¹⁵ United Nations Strategic Framework For Afghanistan 2023-2025. UN. 2023.

²¹⁶ National Youth Policy Review: Afghanistan. Ammar, A. 2021.

²¹⁷ Protecting Education in Afghanistan. UNESCO. 2023.

²¹⁸ National Youth Policy Review: Afghanistan. Ammar, A. 2021.

²¹⁹ Afghanistan Overview. IDMC. 2023.

²²⁰ Afghanistan Overview. IDMC. 2023.

²²¹ Afghanistan: Snapshot of Population Movements (January to June 2023) June 2023. OCHA. 2023.

²²² Afghanistan Overview. IDMC. 2023.

²²³ Afghanistan situation data. UNHCR. 2023.

(31%), and Kunduz (27%) provinces located in the eastern part of Afghanistan.²²⁴ In Europe, from 2015 to 2021, 620,905 Afghan people applied for asylum for the first time. Within this timeframe, Germany (227 455), France (64 600), and Greece (63 100) received the highest number of initial applications among the EU countries²²⁵. When considering the period after 2021, Turkey and the EU combined accounted for 12% of the Afghans who left the country since 2021, while 66% sought refuge in Iran and 19% in Pakistan. The majority of Afghans who have immigrated to Europe and Turkey originate from Faryab (36%) Jawzjan (33%) and Nangarhar (31%).²²⁶

How does the migration/displacement situation influence the development of the country, the public debate and policy decisions related to migration?

The continuous displacement situation significantly impacts the country's development, as it leads to a substantial outflow of both workforce and capital. In 2022, Afghanistan witnessed the return of approximately 1.1 million individuals from neighbouring countries. However, these returnees face considerable challenges, including elevated levels of insecurity and the looming risk of involuntary evictions.²²⁷ Additionally, they frequently encounter difficulties in securing employment and grapple with precarious socioeconomic circumstances.²²⁸

Does the migration/displacement situation affect the national communities? How do displaced persons and host communities interact?

Following the Taliban takeover in August 2021, Pakistan reportedly voiced ambivalence about accepting Afghan refugees and has not offered an official welcome.²²⁹ A study by Mielke et al. published in August 2021 found that “the overall strong social cohesion that had existed between Afghans and Pakistani hosts’ was decreasing”.²³⁰ The Pakistani government preceding the recent government of Imran Khan had contributed to this development by supporting a discourse that associated Afghan refugees with terrorism and security issues in Pakistan.²³¹ Similarly, Afghans refugees in Iran faced several discriminations and barriers with the economic crisis in Iran contributing to an increase in xenophobic sentiments.²³²

In the European context, fifteen European Union member nations agreed to admit 40,000 refugees in response to the Taliban's rise to power, with Germany accepting the largest number.²³³ The US government has invoked the law to resettle tens of thousands of Afghans.²³⁴ In July 2021, the US evacuated priority Afghans allies providing them Special Immigrant Visa (SIV).²³⁵

Is migration (including communities affected by migration) considered in the national development strategy (or equivalent)?

²²⁴ Afghanistan July 2022, Baseline Mobility Assessment & Emergency Community-Based Needs Assessment. IOM Displacement Tracking Matrix. 2022.

²²⁵ First-time asylum applications by Afghans, 2015 – 2021. Migration Data Portal. 2022.

²²⁶ Afghanistan July 2022, Baseline Mobility Assessment & Emergency Community-Based Needs Assessment. IOM Displacement Tracking Matrix. 2022.

²²⁷ Humanitarian Needs Overview Afghanistan. OCHA. 2023.

²²⁸ Will the Taliban's Takeover Lead to a New Refugee Crisis from Afghanistan?. MPI. 2021.

²²⁹ Figurations of Displacement in and beyond Pakistan, TRAFIG working paper no. 7, August 2021. Mielke, K. et al. 2021; Pakistan – Situation of Afghan Refugees. EUAA. 2022.

²³⁰ Figurations of Displacement in and beyond Pakistan, TRAFIG working paper no. 7, August 2021. Mielke, K. et al. 2021; Pakistan – Situation of Afghan Refugees. EUAA. 2022.

²³¹ Figurations of Displacement in and beyond Pakistan, TRAFIG working paper no. 7, August 2021. Mielke, K. et al. 2021; Pakistan – Situation of Afghan Refugees. EUAA. 2022.

²³² Iran - Situation of Afghan Refugees. EUAA. 2022.

²³³ EU countries agree to take in 40,000 Afghan refugees. Al Jazeera. 2021.

²³⁴ U.S. has welcomed more than 500,000 migrants as part of historic expansion of legal immigration under Biden. CBS News. 2023.

²³⁵ U.S. Government Rush to Evacuate Afghan Allies and Allocate Sufficient Special Visas Comes at Eleventh Hour. MPI. 2021.

At the moment, migration is not considered a priority in the national development strategy. However, prior to the Taliban's takeover, migration occupied a more prominent position. Albeit not formally part of the Global Compact for Safe, the country was willing to cooperate and to develop a structured migration policy framework.²³⁶ In fact, the former Afghan government adopted a Comprehensive Migration Policy in June 2019 funded by the EU and implemented by ICMPD.²³⁷ Additionally, the former government adopted a National Labour Migration Strategy spanning from 2018 to 2022, aimed at establishing legal structures for the labour migration system and fostering collaboration in this domain.²³⁸ Nonetheless, after the Taliban took power, the effectiveness and application of these measures were called into question.

Is institutional capacity building in the target countries or migration policy/cooperation envisaged (national/regional/local levels)? Does the country have a migration/asylum/border management/reintegration strategy and does the action contribute to its implementation?

Migration policies were in place during the previous government's tenure, such as the Joint Declaration on Migration Cooperation (JDMC) together with the EU which aimed at facilitating the repatriation of Afghan asylum seekers.²³⁹ However, migration policies appear to be lacking under the Taliban's rule.

Do migrants face barriers and challenges in accessing services (social, healthcare, education, financial etc.) and to jobs?

The majority of Afghan refugees are concentrated in Iran and Pakistan, where they encounter substantial difficulties in accessing essential services and employment due to discrimination. As these countries already face challenges in providing adequate access to services such as healthcare, education, and social support, the accessibility of these services for Afghan refugees is limited.²⁴⁰ Furthermore, their ability to participate in the formal labour market within their host nations is severely restricted. For instance, Afghan refugees in Pakistan often engage in wage labour primarily within construction and agricultural sectors for their livelihoods.²⁴¹ Afghan women and girls who are refugees are particularly susceptible to these challenges, experiencing limited access to services and higher rates of unemployment, particularly noticeable in Iran and Pakistan.²⁴²

Are there sectors, regions or areas in which migrants are especially vulnerable to human trafficking, exploitation or abuse?

Given its fragile context and substantial displacement rates, migrants are at a heightened risk of falling victim to human trafficking.²⁴³ Women and children who constitute the majority of the displaced population within Afghanistan find themselves in a highly vulnerable situation rendering them susceptible to various forms of exploitation. These vulnerabilities encompass the risks risk of being subjected to coerced marriages, forced labour, sexual abuse, recruitment as child soldiers, organ harvesting, forced involvement in criminal activities, and being coerced into becoming child or female suicide bombers, among other human trafficking activities.²⁴⁴

²³⁶ The potential of migration for development in Afghanistan. OECD Development. 2020.

²³⁷ The potential of migration for development in Afghanistan. Government of Afghanistan. 2019.

²³⁸ The potential of migration for development in Afghanistan. Government of Afghanistan. 2019.

²³⁹ Will the Taliban's Takeover Lead to a New Refugee Crisis from Afghanistan?. MPI. 2021

²⁴⁰ Pakistan – Situation of Afghan Refugees report. EUAA. 2022.

²⁴¹ Pakistan – Situation of Afghan Refugees report. EUAA. 2022

²⁴² Iran - Situation of Afghan Refugees. EUAA. 2022.

²⁴³ Afghanistan renews commitment to address human trafficking and migrant smuggling. UNDOC.

²⁴⁴ Human trafficking in the Afghan context: Caught between a rock and a hard place?. Global Initiative Against Transnational Organized Crime. 2022.

The social, economic, political, and humanitarian challenges in Afghanistan have considerably exacerbated the pre-existing issues related to human trafficking. The majority of trafficking victims in Afghanistan are children who have been coerced into labour. International organisation experts have indicated that child labour increased after the Taliban takeover, noting that 25 percent of children are involved in child labour and that boys are more vulnerable than girls to be victims of trafficking, especially in *bacha bazi* (a practice in which men exploit boys for social and sexual entertainment).²⁴⁵ In March 2021, the former Afghan government took a significant step toward combatting human trafficking by issuing a National Action Plan. This initiative aimed to pave the way for ongoing and intensified efforts to counter migrant smuggling and human trafficking over the subsequent three years.²⁴⁶ The Taliban did not report any law enforcement efforts to combat human trafficking. In the contrary, it was reported that the Taliban recruited and used children in combat and non-combat roles and were in some cases perpetrators of *bacha bazi*.²⁴⁷

Does the country have visa facilitation agreements with the EU and/or with European countries?

There are no visa facilitation agreements with the EU or European countries, even though it can be noted that in 2021, EU Members of Parliament highlighted the necessity for a specialized visa programme catering to Afghan women seeking protection.²⁴⁸ Instead, countries such as Denmark and Sweden decided to grant asylum to all women and girls from Afghanistan in 2023.²⁴⁹

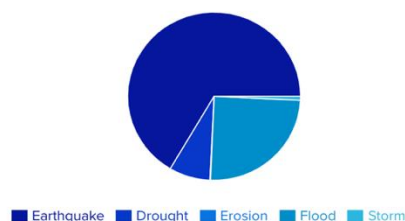
Are there high levels of unemployment and underemployment of migrants?

Not relevant for the programme.

Are environmental degradation or climate impacts influencing migration and mobility?

Afghanistan is a country heavily affected by the recurrence of natural disasters. In 2022, the country has experienced 71 reported disasters events leading 220 000 Afghan people to be displaced.²⁵⁰ As highlighted by figure xx, earthquakes and floods constitute the two most recurrent climate disasters in the country, both contributing to extensive population displacement in 2022.²⁵¹

Figure 6: Disaster Events Reported in Afghanistan in 2022



Has conflict, natural disasters, and other emergencies impacted migration/forced displacement in the country?

Conflict and natural disasters constitute the main causes of displacements in the Afghanistan. The IDMC reported the displacement of approximately 4.4 million Afghans due to violence and conflicts, alongside

²⁴⁵ 2023 Trafficking in Persons Report: Afghanistan. U.S. Department of State. 2023.

²⁴⁶ Afghanistan renews commitment to address human trafficking and migrant smuggling. UNDOC.

²⁴⁷ 2023 Trafficking in Persons Report: Afghanistan. U.S. Department of State. 2023.

²⁴⁸ MEPs call for special visa programme for Afghan women seeking protection. European Parliament. 2021.

²⁴⁹ Denmark, Sweden Offer Protection to All Women, Girls from Afghanistan. Human Rights Watch. 2023.

²⁵⁰ Afghanistan Overview. IDMC. 2023.

²⁵¹ Afghanistan Overview. IDMC. 2023.

an additional 220,000 internal displacements resulting from natural disasters in 2022.²⁵² This will be further elaborated in section 6.

Are there opportunities for migrants and diaspora to transfer their knowledge and skills?

Opportunities for migrants and diaspora to transfer their knowledge and skills are currently lacking. However, the programme will provide opportunities for Afghan human rights defenders living outside Afghanistan.

Are remittances an important percentage of the GDP? Are the costs of sending remittances above the SDG 10 target?

Around 5.9 million of Afghan live abroad.²⁵³ They play a significant role in contributing to the country's finances. In 2020, Afghanistan received an estimated total of USD 788.9 million in remittances. Within Southern Asia, Afghanistan ranked as the fifth-largest recipient country in terms of the share of its national GDP constituted by remittances, making up nearly 4.1% of the GDP.²⁵⁴ However, the security changes in 2021 led to a decrease in remittances USD to 0.3 billion annually, representing 2.05% of the country's GDP.²⁵⁵ This marked a slight decrease from 2% in the preceding year. Furthermore, due to the ongoing political and economic crisis, there has been a surge in remittance outflows from Afghanistan to Pakistan.²⁵⁶ This trend is likely to continue as long as the in-country context remains unstable.

The flow of remittances is also affected by the country's international isolation, which impacts the financial market. A temporary suspension of services by Western Union and MoneyGram in Afghanistan, along with the uncertainty surrounding the operations of banks after the Taliban takeover, has compelled users to explore alternative methods for transferring money into the country.²⁵⁷ The informal hawala system continues to hold a significant position. Remarkably, around 90% of Afghanistan's financial transactions are conducted through hawala, facilitated by a network of over 900 providers operating across the country.²⁵⁸

6. Inclusive sustainable growth, climate change and environment

Impact of climate change and environmental degradation on development

Afghanistan is currently experiencing a severe environmental crisis that is significantly exacerbating the current humanitarian situation and further worsening the country's social and economic conditions. This crisis encompasses various environmental challenges, including deforestation, desertification, water insecurity, air pollution, and the loss of biodiversity and ecosystem services. The escalating frequency of these climate-related disasters is posing substantial threats to both the nation's development and its population. Just in the year 2022, these natural calamities resulted in the displacement of 200,000 Afghans.²⁵⁹ This climate crisis has precipitated a humanitarian emergency, prominently manifesting in a severe food scarcity crisis that impacts over half of Afghanistan's population, particularly children. 18.9 million people were estimated to face high levels of acute food insecurity between June and November 2022.²⁶⁰ Notably, the impact of these natural disasters has significantly affected agricultural production

²⁵² Afghanistan Overview. IDMC. 2023.

²⁵³ Remittances to Afghanistan are lifelines: They are needed more than ever in a time of crisis. Migration Data Portal. 2022.

²⁵⁴ Remittances to and from Afghanistan. Migration Data Portal. 2022.

²⁵⁵ Personal remittances received (% of GDP) – Afghanistan. The World Bank. 2021.

²⁵⁶ Personal remittances received (% of GDP) – Afghanistan. The World Bank. 2021.

²⁵⁷ Afghanistan, Remittances: the scale and role of private financial transfers. ACAPS. 2023.

²⁵⁸ Remittances to Afghanistan are lifelines: They are needed more than ever in a time of crisis. Migration Data Portal. 2022.

²⁵⁹ Humanitarian Needs Overview Afghanistan. OCHA. 2023

²⁶⁰ Afghanistan National SMART Survey Report, April-October 2022. Afghanistan Nutrition Cluster. 2023.

and access to water resources, further increasing humanitarian needs and intensifying resource-related conflicts. For instance, there was a national wheat deficit of about 4 million metric tons, equivalent to about 40% of the population's expected wheat consumption in 2022.²⁶¹ According to the World Food Programme (WFP), 80% of the conflicts in the country are linked to disputes over natural resources.²⁶²

Afghanistan's economic challenges are being compounded by the impacts of climate change. The nation's most significant industry is agriculture which provides a source of income for more than 60% of the population.²⁶³ However, farmers are affected by the consequences of natural disasters such as heavy rains and drought, which occurred in 33 of 34 provinces in 2022.²⁶⁴ The reduced income from agriculture caused by climate crisis serves as an opportunity for the Taliban to recruit more supporters.²⁶⁵ Moreover, Afghanistan is prone to recurrent earthquakes, with three major quakes occurring in Badghis Province, the South-eastern Region, and Kunar Province in 2022.²⁶⁶ Severe or catastrophic drought affected more than 50% of the population in 25 of the 34 provinces in 2022, with 14 provinces classified as high priority areas, according to an OCHA report.²⁶⁷ Notably, this drought and water crisis disproportionately affects rural populations and regions. Consequently, as of 2022, around 60% of Afghan households are grappling with difficulties in accessing water. This crisis has profound consequences on the health and living conditions of an already vulnerable population, as access to water is fundamental for essential needs such as drinking, cooking, sanitation, and hygiene.

Due to their heightened vulnerability attributed to factors such as food insecurity, inadequate dietary practices, prevailing cultural norms, and limited access to Water, Sanitation, and Hygiene (WASH) and healthcare services, women and girls are disproportionately impacted by the consequences of natural disasters. This environmental adversity significantly affects children's access to healthcare, education, and contributes to malnutrition. According to UNICEF, approximately 2.3 million children, and 840,000 pregnant women and breastfeeding mothers are expected to experience malnutrition in 2023.²⁶⁸

In addition, the climate crisis has accelerated the illegal drug trade, as opium poppy cultivation, which requires less water than other crops, presenting a more dependable source of agricultural income for impoverished farming families.²⁶⁹

Overall, Afghanistan's climate crisis has contributed to weakening the country's resilience, which will be exacerbated as natural disasters are projected to worsen in the coming years.²⁷⁰

Effective and inclusive green transformation

The current de facto Taliban administration has not yet demonstrated any formal strategy or policies aimed at promoting environmentally sustainable practices. Afghanistan is yet extremely susceptible to natural disasters, and unless steps are done to increase the country's capacities for adaptation, climate change is expected to greatly amplify its effects.

However, preceding the Taliban's takeover, former governments had initiated efforts in climate change governance.²⁷¹ In 2009, with the support of the United Nations, Afghanistan established a National Adaptation Programme of Action for Climate Change (NAPA), which subsequently evolved into the

²⁶¹ [Humanitarian Needs Overview Afghanistan. OCHA. 2023](#)

²⁶² How climate change helped strengthen the Taliban. CBS News. 2021.

²⁶³ How climate change helped strengthen the Taliban. CBS News. 2021.

²⁶⁴ Taliban Restrictions on Women's Rights Deepen Afghanistan's Crisis Asia Report N°329. International Crisis Group. 2023.

²⁶⁵ How climate change helped strengthen the Taliban. CBS News. 2021.

²⁶⁶ How climate change helped strengthen the Taliban. CBS News. 2021.

²⁶⁷ [Humanitarian Needs Overview Afghanistan. OCHA. 2023](#)

²⁶⁸ Children bearing the brunt of Afghanistan crisis: UNICEF. UN News. 2023.

²⁶⁹ Climate, Peace and Security Factsheet: Afghanistan. NUPRI & SIPRI. 2022.

²⁷⁰ [Humanitarian Needs Overview Afghanistan. OCHA. 2023](#)

²⁷¹ Climate Change and Governance in Afghanistan. Government of Afghanistan. 2015.

Climate Change Strategy and Action Plan for Afghanistan (ACCSAP) in 2015.²⁷² This plan encompassed the six core focus areas of agriculture, biodiversity, energy/infrastructure, forests/rangelands, natural disasters, and water. Additionally, Afghanistan introduced its National Environmental Protection Agency (NEPA) and enacted the country's first Environmental Law in 2005.²⁷³ NEPA served as a regulatory and policy-making body dedicated to supervising, coordinating, enforcing, and managing environmental legislation.

In the efforts to combat climate change, the current de facto Taliban regime encounters substantial impediments, stemming from a reduction in international aid combined with escalating costs associated with climate-related disasters. In 2022 alone, Afghanistan incurred losses exceeding 2 billion USD due to the adverse impacts of climate change.²⁷⁴ This financial strain has been further underscored by the representative of Afghanistan during the United Nations' COP27 in November 2022, where a plea for collective support was made in light of the urgent situation the country faces.²⁷⁵

Screening for climate and environment risks and opportunities of the project / programme intervention (in particular interventions that are not climate / environment specific).

Since infrastructural projects are part of the programme, there might be climate risks related to those. However, the UN Strategic Framework for Afghanistan states that the UN will aim to prioritize interventions that promote climate-resilient livelihoods and services and ensure that climate risks are systematically integrated into all project designs and implementation plans.²⁷⁶ As such, the programme aims to contribute to building the resilience of Afghan communities.

7. Capacity of public sector, public financial management and corruption

Capacity of the public sector for policy making, implementation of policies, enforcement of regulations and effective service delivery.

The public sector capacity is low in Afghanistan. While there is some consistency in staffing in former republic ministries, in general the capacity of policy implementation has decreased since August 2021. There appears to be less authority at ministerial level and major policy decisions are taken by the Taliban movement's leader Akhundzada in Kandahar.²⁷⁷

According to the Worldwide Governance Indicators, on a range from 2.5 to -2.5, Afghanistan's governance effectiveness is scored -1.6344 in 2022, in comparison to -1.5851 in 2021, and -1.4956 in 2020.²⁷⁸ The governance effectiveness indicator captures perceptions of the quality of public services, the quality of the civil service and the degree of its independence from political pressures, the quality of policy formulation and implementation, and the credibility of the government's commitment to such policies. This indicates that the capacity of the public sector for policy making, and implementation has been already low in the republic. This has been also noted by the World Bank which reported in relation to their activities before the takeover by the Taliban in 2021, that the complex fragmented internal politics, combined with highly centralized decision-making at the top level, undermined the capacity of ministries to implement programs and reforms.²⁷⁹ The World Bank further notes that service delivery

²⁷² Summary of Afghanistan's Climate Change Strategy and Action Plan. Adapting To Climate Change. 2022.

²⁷³ Afghanistan. SACEP. n.d.

²⁷⁴ Without Adaptation, Middle East and Central Asia Face Crippling Climate Losses. IMF. 2022.

²⁷⁵ Taliban Says Help Is Needed To Reduce Negative Effects Of Climate Change In Afghanistan. Radio Free Europe. 2022.

²⁷⁶ United Nations Strategic Framework for Afghanistan 2023-2025. UN. 2023.

²⁷⁷ Freedom in the World, Afghanistan. Freedom House. 2022.

²⁷⁸ Worldwide Governance Indicators. World Bank & National Resource Governance Institute. n.d.

²⁷⁹ "Through the Looking Glass": Lessons from the World Bank Afghanistan Portfolio for FCV Engagement. World Bank. 2022.

was hampered by capacity limitation, parallel systems (including donor-funded programs), and limited accountability.²⁸⁰ In addition, the OHCHR reported that the judicial system faces ongoing capacity challenges as well, as the volume of pending cases continues to increase and arrested suspects are continuously admitted to prisons pending judicial investigation.²⁸¹

For the enforcement of Taliban's stringent 'morality laws', which include a strict dress code and gender segregation in society, the Taliban established the Ministry for the Promotion of Virtue and the Prevention of Vice.²⁸² Members of the ministry's morality enforcement agencies have been reported to publicly punish violators, often resorting to violence.²⁸³ There is little information about steps taken by the de facto authorities to hold perpetrators accountable, leading to an apparent impunity of members of the de facto authorities.²⁸⁴ These actions not only exacerbate the humanitarian crisis but also intensify the hardships, particularly faced by women and girls.

Quality and capacity of PFM in general and at sector level, including budget credibility, comprehensiveness and transparency as well as control and external scrutiny/audit in all phases of the budget process; participation of citizens/CSOs in monitoring public budgets and corruption.

There is no transparency in Taliban governance and decision-making. The national budget released in May 2022 did not include significant detail. Ministers provided few details of their ministries' activities and avoided questions in public accountability sessions held in August and September.²⁸⁵ Institutional safeguards against corruption have been weakened. In December 2022, a regime spokesman said the work of the Anti-Corruption Commission had been suspended for financial reasons but would resume.²⁸⁶

The corruption situation and relevant anti-corruption measures and reforms

The Taliban claim to have achieved progress in checking widespread corruption present under the republic, particularly in the field of revenue collection.²⁸⁷ This has is being supported by the Corruption Perceptions Index ranked Afghanistan the 150th out of 180 countries in 2022 in comparison to rank 150 in the previous year.²⁸⁸ This has been interpreted as result of the reduction of corruption in customs and at road checkpoints.²⁸⁹ However, it has been highlighted that while the Taliban have called bribery in the public sector a criminal act, but other forms of corruption such as diversion of public funds, nepotistic appointments in public positions, access to information on government activities and the abuse of official powers remain prevalent across the country. In addition, petty corruption has also been reported under the current regime. Individuals seeking passports, for example, have had to pay bribes.²⁹⁰ Furthermore, institutional safeguards have been weakened. In December 2022, a regime spokesman said the work of the Anti-Corruption Commission had been suspended for financial reasons but would resume.²⁹¹

²⁸⁰ Economic Recovery in Afghanistan: Discussion Paper. World Bank. 2022.

²⁸¹ Situation of human rights in Afghanistan. Report of the Office of the High Commissioner for Human Rights (Advance Unedited Version, 11 September 2023). OHCHR. 2023.

²⁸² Policing Public Morality: Debates on promoting virtue and preventing vice in the Taleban's second Emirate. Afghanistan Analyst Network. 2022.

²⁸³ Policing Public Morality: Debates on promoting virtue and preventing vice in the Taleban's second Emirate. Afghanistan Analyst Network. 2022.

²⁸⁴ Situation of human rights in Afghanistan. Report of the Office of the High Commissioner for Human Rights (Advance Unedited Version, 11 September 2023). OHCHR. 2023.

²⁸⁵ Freedom in the World, Afghanistan. Freedom House. 2023.

²⁸⁶ Freedom in the World, Afghanistan. Freedom House. 2023.

²⁸⁷ Freedom in the World, Afghanistan. Freedom House. 2023.

²⁸⁸ Corruption Perceptions Index. Transparency International. 2022.

²⁸⁹ Changing the Rules of the Game: How the Taliban Regulated Cross-Border Trade and Upended Afghanistan's Political Economy. XCEP, Alcis & UKAID. 2022.

²⁹⁰ Freedom in the World, Afghanistan. Freedom House. 2023.

²⁹¹ Freedom in the World, Afghanistan. Freedom House. 2023.

Considerations on gender responsive and/or transformative budgeting and financing

There is no application of gender responsive analysis to the formulation and implementation of the de facto government's budgeting in Afghanistan. In the contrary, Taliban policies are profoundly curtailing women's and girls' rights, as it has been elaborated in section 4.

8. Matching with Danish strengths and interests, engaging Danish actors and seeking synergies

Identify areas/sectors where we have the most at stake – interests and values.

Support to basic human needs, together with continued humanitarian assistance, remains critical in order to avoid a socio-economic-collapse in Afghanistan. Such a collapse would not only be acutely detrimental to the Afghan people but would also have broader adverse consequences for Europe, including Denmark, as it could elevate the risks associated with increased migration flows, narcotics trade, and the proliferation of international terrorism originating from Afghanistan. Furthermore, the emergence of the new Taliban regime has directly undermined the rights and freedoms of women and girls, a development that contradicts Danish values and more broadly, European principles that Denmark upholds.

Identify where we can have influence through strategic use of positions of strengths, expertise and experiences.

The major opportunities relate to utilizing Danish participation in the multilateral trust funds (ARTF and STFA) and to a lesser extent bilaterally with UN agencies and INGOs. The opportunities relate to the decision-making structures that allow Danish participation in decision-making organs.

Identify where Denmark can play a role through active partnerships for a common aim/agenda or where there is a need for Denmark to take lead in pushing an agenda forward.

See above.

Mapping of Danish foreign policy engagement, commercial engagement, trade relations and investment, Danish local and central authorities, civil society organisations, IFU and academia. Identify concrete opportunities for synergies.

Not relevant, except in relation to the few Danish NGOs still operating in Afghanistan.

Assessment of the donor landscape and coordination, and opportunities for Denmark to deliver results through partners including through multilaterals and EU.

Following the Taliban's takeover, an overall aid architecture to ensure donor coordination has been developed, the Afghanistan Coordination Group (ACG), encompassing all relevant actors. The purpose is, i.a., to ensure improved coordination between multilateral and bilateral funding streams, build a stronger nexus between humanitarian action and support to basic human needs, undertake robust monitoring of results and ensure impact and the integration of regional players and dynamics.²⁹² In January 2022, the UN launched an overarching strategic planning document for Afghanistan, the so-

²⁹² Framework for International Partner Support in Afghanistan, 2023-2025. Afghanistan Coordination Group. 2023.

called Transitional Engagement Framework (TEF).²⁹³ This has since been replaced by the UN Strategic Framework. A central role is played by the Special Trust Fund for Afghanistan. The fund is an inter-agency mechanism to enable donors to channel their resources to support the UNSF, focusing on basic human needs' priorities in four areas: essential services, community livelihoods, protecting livelihoods, and community resilience.²⁹⁴ In addition to the aid architecture framework, there are other strategic coordination mechanisms between donors, including in the EU+ format, which pursues closer EU cooperation, including Team Europe Initiatives. Denmark is also an active member of the Nordic+ group, which coordinates development and political matters between the Nordic countries and the Netherlands.

²⁹³ United Nations Transitional Engagement Framework (TEF). UN. 2022.

²⁹⁴ Special Trust Fund for Afghanistan. UNDP. n.d.

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ANNEX 2: Partner Assessment

1. Brief presentation of partners

ARTF. The Afghanistan Resilience Trust Fund (ARTF) is a multi-donor trust fund that coordinates international aid to improve the lives of millions of Afghans. Following the Taliban takeover, the ARTF has been remodelled as a trust fund currently focusing on essential services and resilience rather than “reconstruction” and avoiding the direct government cooperation and capacity development of its predecessor. The World Bank administers the ARTF on behalf of donor partners. To date, 34 donors have contributed to the fund and currently there are 31 active donors. Between 2002 and 2021, ARTF delivered support through the then Afghan government’s national priority programmes, with results reducing infant mortality and increasing children’s enrolment in school. Since 2022, the ARTF has taken a programmatic approach to provide support for essential basic services and livelihoods for the Afghan people through UN agencies and selected NGO partners. The ARTF’s strategy is outlined in its Approach 2.0 paper (see below) which has a focus on meeting essential basic needs and is closely aligned with the Afghanistan Coordination Group (ACG)’s commitments and the UN Strategic Framework. Approach 2.0, which in principle runs until end 2025, foresees an overall funding envelop of USD 1 billion within four sectors (education, livelihoods, agriculture and health) where programmes are prepared and implemented, primarily by UN agencies.

STFA. The Special Trust Fund for Afghanistan (STFA) supports basic human needs in a manner that is aligned with the UN Strategic Framework. It also serves as an inter-agency mechanism to enable donors to channel their resources and coordinate their support to the implementation of the UN Strategic Framework and UN joint regional programmes. Initially hosted by UNDP, the Fund management has since moved under the direction of the UN Resident Coordinator (who functions as Administrative Agent). The Fund has also adjusted its priority areas from the four priorities used in the UNSF’s predecessor – the Area-Based Approach for Development Emergency Initiatives Strategy (the ABADEI Strategy) – to the UNSF’s three thematic windows: a) Sustained essential services, b) Economic opportunities and resilient livelihoods, and c) Social cohesion, inclusion, gender equality, human rights, and rule of law. Within these, the cross-cutting principles of the UNSF are applied, including the HRBA, LNOB, gender equality and women’s empowerment, Do No Harm, climate resilience, and the triple nexus.

The STFA is implemented by participating UN agencies according to joint regional programmes that responded to the ABADEI strategy and will henceforth respond to the UNSF. No support is provided through DFA structures and the STFA funds are off-budget. Eight regional programmes have been developed, four of which have been launched (Northern, Southern, Eastern, South Eastern) and one sector (health), with the next regional programme expected to be for the Western Region. The collaborative approach involving 17 UN agencies involves joint programming, sharing of data and knowledge, sharing risks and resources, and co-location in Afghanistan’s provinces.²⁹⁵ Participating agencies develop their interventions across already existing or new portfolios reflecting their comparative advantages in the three results areas and the urgency/priority of needs. The Fund uses a technical secretariat to ensure coordination between agencies and with humanitarian clusters, fundraising and

²⁹⁵ Participating UN Organisations (PUNOs) are UNDP, UNHABITAT, UNFPA, UNCTAD, ITC, ILO, UNODC, UNIDO, UNHCR, UNWOMEN, IOM, UNESCO, UNOPS, FAO, UNCDF, UNMAS, and WHO.

overall management, monitoring and reporting. The STFA is supported by multiple donors, including other Nordic countries. However, the latest resource mobilisation status report (September 2023) shows that contributions since 2021 amount to just under USD 190 million, which is insufficient to meet the projected allocation for the full 8 regions (USD 318 million). There is thus an urgent need to replenish the Fund.²⁹⁶

UN Women has been present in Afghanistan since 2002. It is a member of the United Nations Country Team (UNCT) and the Humanitarian Country Team (HCT). As the lead agency mandated to advance gender equality and women's empowerment, UN Women co-leads the Protection and Social Cohesion Working Group, which is one of seven thematic collaborative groups established to operationalize the UN Transitional Engagement Framework (TEF) (now updated as the UN Strategic Framework). UN Women will implement programming directly and through cooperation with INGOs/NGOs.

UNICEF has a mandate to safeguard the rights of all children. It focuses on reaching the most vulnerable children and women across the country. Within the area of education sector transitional framework, the Afghanistan Education Sector Transitional Framework (AESTF) coordinates off-budget financing to the sector. UNICEF in Afghanistan is the grantee for Education Cannot Wait (ECW) and a grant agent for the Global Partnership for Education (GPE). UNICEF will implement programming through cooperation with INGOs/NGOs.

RWI. The Raoul Wallenberg Institute of Human Rights and Humanitarian Law (RWI) is an independent academic institution, closely linked to Lund University. RWI was established in 1984 and now operates in seven countries, covering most regions in the world. The Institute works to contribute to a wider understanding of, and respect for, human rights and international humanitarian law through multi-disciplinary human rights research with education and support to practitioners. Since the Taliban takeover and the closure of the Afghanistan Independent Commission for Human Rights (AIHRC), which had been supported by, amongst others, Denmark, RWI has hosted the UN Special Rapporteur on Human Rights (UNSR) in a visiting professor role. The UNSR's mandate is to monitor the human rights situation in Afghanistan, document and preserve evidence of human rights violations and abuses, report to the Human Rights Council and the General Assembly, and make recommendations to improve the human rights situation.

2. Summary of partner capacity assessment

The overall political developments in Afghanistan since the Taliban takeover place considerable constraints on the scope for effective bilateral development support and strongly suggests the relevance of joint approaches led by partners with capacities and networks in the country that have access to beneficiaries. In practice, this means channelling funds through the multilateral agencies (mainly UN) that are on the ground and through those INGOs that have a physical presence and a solid track record of programme management in the complex setting of Afghanistan. Recent restrictions from the DFA mean, however, that an increasing implementation role will be played by national NGOs (and INGOs assuming more of a monitoring function). The choice of partners is also based on the precondition that Danish support must circumvent the de-facto authorities in line with the international consensus. With 2023 witnessing significant further restrictions on the role of women, there is a widespread view that now

²⁹⁶ As at September 2023, it is expected that 2024 contributions will include further funds from Norway (USD 5 million) and Sweden (USD 11 million).

is not the right time to relax this conditionality. This political stance has implications for the type of support that can be provided and the partners that are able to manage implementation. They need to display sufficient political weight and have services that local administrations recognise that they need, for example. In addition, all partners must be able to comply with the principled approach to engagement.

The significant role being played by the UN in Afghanistan is an advantage as it provides openings for subtle engagement with the de facto authorities within the principled approach. The UN is also the main international organisation operating throughout the country. The improved security situation has enhanced the UN's access to areas that were previously isolated, thereby also strengthening the application of the leaving no-one behind principle. This geographical presence helps promote local participation and ownership through engagement with local actors and individuals at the community level.

Both the **ARTF** and **STFA** utilise UN agencies as implementing partners, which helps mitigate possible overlap. The UN agencies have a strong role in designing STFA projects, which is useful given their on-the-ground perspective, while the ARTF draws from World Bank analytical capacity and coordinates with UN agencies in the design of its projects. Both draw from the joint Sector Thematic Working Groups established under the Afghanistan Coordination Group framework.

There is, however, also a wide-spread concern that both trust funds are currently under-funded. In seeking a solution to this, discussions are on-going about unlocking IDA funds for the ARTF, which would greatly ease its current constraints.

In terms of management capacity, the STFA has shifted its management unit from UNDP to the Resident Coordinator's Office (based in Kabul), which has helped its coordinating function. One area where Denmark and other development partners remain critical concerns the TFMU's ability to present outcome focused reporting – and this will be a focus for Danish (and other partners' dialogue) in the upcoming period. A similar capacity constraint is noted in relation to the ARTF.

UNICEF is included in view of its role in extending basic education to girls and boys in hard-to-reach areas and the community-based education (CBE) model has been rolled out successfully during the previous transition programme, as well as during the republic. This approach can be provided as off-budget support and will complement other support to CBE from other bilateral donors and funds.²⁹⁷ UNICEF is a long-standing Danish partner with a record of good results. The most recent (corporate level) MOPAN assessment of UNICEF was positive, highlighting UNICEF's strategic management (especially for implementing normative frameworks in development and humanitarian

action, its financial framework, and its approach to gender equality), its operational management and partnership management, and its performance management. There was room for improvement in

²⁹⁷ Funding to CBE currently comes from mainly 8+ key doors, including Asian Development Bank, World Bank, Education Cannot Wait donors, EU ECHO, Sweden, Denmark and others. UNICEF supports 21,000 out of 28,000 CBE schools throughout the country. The funding is coordinated by UNICEF to provide a coherent support reflecting also donor requirements.

relation to resource alignment, results based budgeting, organisational structure, and in terms of environmental sustainability.²⁹⁸

UN Women is also a long-standing Danish partner with a solid track record in Afghanistan. Its role in providing women and girls with access to protection services and preserving and where possible enhancing gender equality and women's empowerment is critical in the current context where women and girl's rights are increasingly threatened. The most recent MOPAN capacity assessment is from 2018 and is outdated, especially concerning the UN WOMEN country office in Afghanistan which has strengthened its capacity (including human resources) significantly in the last couple of years.

The **Raoul Wallenberg Institute** is chosen because of its capacity to support the work of Afghan human rights defenders in and outside of Afghanistan and because of its close linkage to the UN Special Rapporteur on Human Rights in Afghanistan, who acts as a visiting professor at the Institute. This means, inter alia, that RWI can support the UNSR's mandate through production of relevant research and thematic workshops etc.

²⁹⁸ MOPAN Assessment Report, UNICEF, Dec 2021.

3. Summary of key partner features

Name of Partner	Core business <i>What is the main business, interest and goal of the partner?</i>	Importance <i>How important is the project/programme for the partner's activity-level (Low, medium high)?</i>	Influence <i>How much influence does the partner have over the project programme (low, medium, high)?</i>	Contribution <i>What will be the partner's main contribution?</i>	Capacity <i>What are the main issues emerging from the assessment of the partner's capacity?</i>	Exit strategy <i>What is the strategy for exiting the partnership?</i>
ARTF (World Bank)	<p>World Bank provides management of the ARTF), which is one of the two main mechanisms for channelling donor funds to meet basic needs in Afghanistan following the Taliban take over.</p> <p>The ARTF has been remodelled to focus on “resilience” rather than its former guise of “reconstruction”. No funds are channelled through DFA systems.</p> <p>World Bank supports also with analysis and coordination (also with UN) as part of the Afghanistan Coordination Group (ACG).</p>	High. ARTF provides the main WB business in Afghanistan.	<p>High. World Bank designs programme interventions and outsources implementation (mainly to UN agencies).</p> <p>Long term influence will depend upon how the DFA develops – reversal of recent restrictions would allow for greater engagement.</p>	Fund management and resource mobilisation. Analysis. Coordination.	<p>The main capacity challenges are the gap between budgetary needs and donor contributions. Unless this improves through IDA contributions, the ARTF's continued roll-out through an Approach 3.0 will be constrained.</p> <p>ARTF has the major advantage that all key donors are currently present in its steering group, which provides significant political leverage.</p>	<p>Exit will depend upon the rate of transition from humanitarian and basic services to development aid, which will also be a product of political and security developments in Afghanistan.</p> <p>The six current ARTF projects will close by mid/end 2025.</p> <p>As a modest contributor, Denmark could exit the partnership without serious repercussions in terms of development objectives.</p>
UNRC Afghanistan (Administrator)/TFMU (secretariat)	TFMU provides management of the Special Trust Fund for Afghanistan (STFA), which is one of the two main mechanisms for channelling donor funds to meet basic needs in	High. STFA is currently the main UN multi-agency programme. It has high value for the UN Country Team as well as all participating UN organisations (PUNOs) – these are:	High. TPMU provides secretariat and fund management services. It is also participating in the STFA coordinating and decision-making bodies alongside other PUNOs and donors.	Fund management and resource mobilisation. Coordination.	The main capacity challenges are the gap between budgetary needs and donor contributions. Unless this improves, the STFA's continued roll-out will be constrained	Exit will depend upon the rate of transition from humanitarian and basic services to development aid, which will also be a product of political and security

	<p>Afghanistan as part of the HDP triple nexus.</p> <p>UN has been working across Afghanistan for more than 50 years on challenges related to climate change and resilience, gender, governance, health, livelihoods and rule of law.</p> <p>Since the August 2021 take-over by the Taliban, the STFA (initially under UNDP) has been responsible for developing the</p> <p>Area-based Approach for Development Emergency Initiatives Strategy (the ABADEI Strategy) and more recently the UN Strategic Framework (UNSF) and the UN joint programmes developed under it.</p>	<p>UNDP, FAO, UNFPA, UNOPS, UNCTAD, UNESCO, ILO, UNODC, UNHCR, UNWOMEN, IOM, UN-HABITAT, UNV</p>	<p>Long term influence will depend upon how the DFA develops – reversal of recent restrictions would allow for greater engagement.</p>		<p>and the focus will likely remain on the regional programmes already approved.</p> <p>Recent donor criticism of the TFMU has been that the STFA has yet to fully align with the now approved UNSF (although the differences are not massive).</p> <p>Key donors (U.S, UK) are not contributing to the STFA, preferring to focus on the ARTF.</p>	<p>developments in Afghanistan.</p> <p>STFA is currently a five-year programme implementing the ADABEI Strategy (UNSF, which is only two years (it will therefore require renewal, replacement or extension at end 2025).</p> <p>As a modest contributor, Denmark could exit the partnership without serious repercussions in terms of development objectives.</p>
UN Women Afghanistan	<p>UN Women has been present in Afghanistan since 2002. It is a member of the United Nations Country Team (UNCT) and the Humanitarian Country Team (HCT). As the lead agency mandated to advance gender equality and women's empowerment, UN</p>	<p>High. The 2024 Annual Work Plan will be the main platform for UN Women's activities in Afghanistan for 2024.</p>	<p>High. The project is a core contribution to UN Women's AWP, which is UN Women's platform for responding to its mandate in Afghanistan. Actual results will be a complex interplay between political, security, social and cultural factors, all of which have become</p>	<p>Fund management and resource mobilization.</p> <p>The project directly support's UN Women's mandate in Afghanistan. UN Women will be responsible for utilizing the Danish funds alongside that of other donors as part of its</p>	<p>UN Women has previously faced some capacity constraints, as reflected in the 2018 Nordic evaluation. These appear now to have been addressed.</p> <p>The political situation (and Taliban clamp-down on women's</p>	<p>Exit will depend upon the rate of transition from humanitarian to development aid, which will also be a product of political and security developments in Afghanistan.</p>

	<p>Women co-leads the Protection and Social Cohesion Working Group, which is one of seven thematic collaborative groups established to operationalize the UN Transitional Engagement Framework (TEF).</p>		<p>more acute since the Taliban take-over.</p>	<p>country programme, which has been significantly adjusted following the Taliban takeover. This is the same modality that has been used successfully with previous Danish funds.</p> <p>UN Women will implement its programme through cooperation with various INGOs/NGOs.</p>	<p>rights) will remain a challenge. UN Women will work within the limits set by the de facto authorities.</p>	
UNICEF Afghanistan	<p>UNICEF has a mandate to safeguard the rights of all children. It focuses on reaching the most vulnerable children and women across the country.</p> <p>Within the area of education sector transitional framework, the Afghanistan Education Sector Transitional Framework (AESTF) coordinates off-budget financing to the sector.</p> <p>UNICEF in Afghanistan is the grantee for Education Cannot Wait (ECW) and a grant agent for the Global Partnership for Education (GPE).</p>	<p>High. The AESTF is the main vehicle for UNICEF to address basic educational needs following the Taliban take-over.</p> <p>Most current donor funding for the education sector is aligned with the AESTF strategy.</p>	<p>High. UNICEF is the main education lead via the AESTF strategy and contributes both to public schools and community based education. The latter are a key mechanism for reaching girls and out of school children given the restrictions on cooperation with the de facto authorities.</p>	<p>Fund management and resource mobilization.</p> <p>UNICEF will implement its CBE activities through cooperation with various INGOs/NGOs.</p>	<p>UNICEF is the principal UN agency working in the education sector.</p>	<p>Exit will depend upon the rate of transition from humanitarian to development aid, which will also be a product of political and security developments in Afghanistan.</p>

RWI	Swedish human rights NGO located in Lund. Has global activities. RWI's Afghanistan programme is currently hosting the UN Special Rapporteur on human rights for Afghanistan.	High in relation to Afghanistan. Low in relation to other business.	High. The Afghanistan programme is RWI's principal intervention supporting human rights defenders in and outside Afghanistan.	Project management and resource mobilisation. Analysis. Coordination with UNSR mandate. Quality assurance.	RWI's impact depends upon the continued linkage with the UNSR. Without this, the impact will be reduced to the Afghan researchers and human rights defenders directly targeted by the project.	A premature Danish withdrawal would lead to a significant descaling in the project unless additional donors are found.
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Annex 3: Common Theory of Change and Results Framework

The complex and highly fragile context in Afghanistan following the Taliban takeover in August 2021 points to a number of **possible scenarios** along a continuum ranging from state collapse and a worsened humanitarian situation to improvements in service delivery and in relations between the de facto authorities, regional countries and the international community.

In a *most likely case*, the present situation will broadly continue. The Taliban will maintain a conservative policy position, although local variations are likely to continue to be possible. There will be limited internal and external political dialogue, continued restrictions on civic engagement and the inclusion/participation of women. The economic position may display some signs of recovery but this will be offset by declining aid flows. The security context will remain relatively stable. The country will remain vulnerable to economic and environmental shocks coupled with high levels of poverty and food insecurity. In this scenario, major aid mechanisms (UN agencies and trust funds) may start to move towards more sustainable service delivery, although aid will remain off-budget.

This scenario points to the following overall **theory of change** for the Danish support: *IF* provision of essential basic services, including health and education, is maintained and where possible improved, *THEN* an increasing number of people can meet their basic needs without relying on humanitarian assistance. And *IF* the most vulnerable receive basic income, livelihoods support and local economies are functional, *THEN* livelihoods are protected with people able to earn a living to sustain themselves and their families, and communities can continue to function. Furthermore, *IF* communities incorporate climate/disaster and natural resource management perspectives in their agricultural and other economic activities, *THEN* livelihoods will be better protected and communities will be able to prevent further deterioration and recover more rapidly and sustainably when adverse conditions occur. And, *IF* inclusive participatory processes are fostered to identify inclusive solutions that also involve women, *THEN* social cohesion and inclusion is strengthened at community level.

The theory of change is underpinned by a number of **assumptions**, including that:

- The context in Afghanistan precludes normal development programming and a further period of transitional support in line with Denmark's international partners is required if the humanitarian caseload is to be managed.
- The development focus on supporting basic human needs helps reduce the humanitarian caseload in the medium term through enhancing the ability of Afghans to access critical education, health, and livelihoods support and increasing their agricultural productivity.
- There is sufficient donor backing to the ARTF and STFA to enable them to progressively roll-out to all regions and provinces requiring support, that the management and priority setting frameworks of the trust funds, coupled with the role of UN agencies as the major implementing actors, ensures strong linkages and coordination with the Humanitarian Response Plan (HRP).
- Dedicated support to women and girls can continued to be delivered despite the new restrictions, and that sufficient engagement with local level stakeholders can be established to foster ownership of activities, identification of demand-based interventions, and strong support for what is being achieved together.
- The improved security situation allows implementing partners to access all parts of Afghanistan.
- The de facto authorities have an interest in working with the UN and World Bank to help meet basic human needs and that this engagement does not diminish the principled support arrangements that international actors must pursue.
- Local arrangements can continue to be found that permit a flexible interpretation of existing and possible new restrictions affecting women and the work of INGOs.

- Denmark will participate to the degree possible in the various decision-making organs (especially the ARTF Strategy Group) and the STFA Steering Committee as well as joint donor set-ups (such as the Nordic+) and these will provide mechanisms for promoting specific Danish priorities, such as human rights, gender and climate.

A summary of the **results framework** at outcome level is provided below.²⁹⁹ These results have been selected from the partners' own higher level objectives. More detailed results frameworks are including in the various project documents.

Project/Programme	Afghanistan Transition Programme, 2024-2025
Project/Programme Objective	<i>Afghanistan's population, especially women and girls and disadvantaged minorities, have increased access to essential services that meet basic needs, enhance their resilience to economic, climatic and other shocks, and preserve fundamental rights and freedoms.</i>
Impact Indicator	#/% of female beneficiaries reached with basic human needs assistance disaggregated by type of service/sector, and women headed households ³⁰⁰
Baseline	Tbd.

Project Title	Afghanistan Resilience Trust Fund (ARTF)	
Outcome ³⁰¹	Short term livelihood opportunities and urgent essential services delivered in rural and urban areas.	
Outcome indicator	# people with improved access to basic services; # number of working days created (rural and urban).	
Baseline	2023	0
Target	2025	7,400,000 22,900,000

Project Title	Special Trust Fund for Afghanistan (STFA)	
Outcome ³⁰²	Essential services and community infrastructure - including for health, education, agriculture and energy supply - are functional, sustained and expanded to meet different needs of women and men.	
Outcome indicator	Number of people that have benefited from UN-supported essential services and/or new/rehabilitated infrastructure, disaggregated by type of service and/or infrastructure and sex.	
Baseline	2023	0
Target	2025	777,706

²⁹⁹ These results have been selected from the results frameworks included in the partner documentation, which means that they are overall results from the combined support (i.e. all partners).

³⁰⁰ UN Basic Human Needs harmonized monitoring framework, March 2023.

³⁰¹ Output 3

³⁰² Outcome 1, STFA Western Region. Full results will be included in STFA reporting.

Project Title		Keep Children Learning (Phase II - 2024-2025), UNICEF
Outcome		Access to quality education for emergency-affected girls and boys is maintained.
Outcome indicator		# CBE (CBS/ALC) classes supported.
Baseline	2023	Number of classes established as part of Phase I support - 989 (806 CBS; 183 ALC).
Target	2024	Continued support for all 989 (806 CBS and 183 ALCs) to reach grade 3 and 6, respectively.
Target	2025	Continued support for 806 CBS to reach grade 4.

Project Title		UN Women Country Programme 2024-2025
Outcome		By the end of 2025, more people in Afghanistan, particularly the most marginalized, will be able to equitably access essential services that meet minimum quality standards.
Outcome indicator		Proportion of women and girls who experienced violence who were able to access support services.
Baseline	2023	30%
Target	2025	50%

Project Title		Strengthening human rights in Afghanistan (RWI)
Outcome		Better informed strategies and initiatives of key stakeholders to promote and protect human rights in Afghanistan.
Outcome indicator		Number of relevant recommendations from the visiting professor, fellows and other research and activity reports produced in the programme that are focused on improving the human rights situation in Afghanistan.
Baseline	2023	Tbd.
Target	2025	Approx. 220 (110 per year).

Annex 4: Summary of risks and risk management³⁰³

a) Contextual risks

Risk factor	Likelihood of occurrence	Impact	Risk response (mitigation action)	Residual risk (following response)	Background to assessment
<p>Changes in the political landscape negatively impact the programme and its constituent projects' implementation.</p> <p>Affecting all projects</p>	Likely	Major	<ul style="list-style-type: none"> • Continuous assessment of the risk context, working closely within the ACG framework (especially UN & World Bank). • UN agencies to liaise with regional offices and all other stakeholders on the political situation to ensure consistency across the UN in matters related to de-facto authorities. • Adaptation at local level. 	Risks remain but their impact on programme implementation is minimised through the early warning of changes and adaptive approaches taken.	<ul style="list-style-type: none"> • Recent bans and restrictions on women (including working for INGOs and UN agencies) demonstrate the vulnerability. • However, DFA recognises assistance needed with basic needs. • De-facto authorities may attempt to influence project interventions for political reasons and for possible extortion, which may lead certain target locations marginalized. • Projects not being able to deliver basic needs in the priority locations and to the most vulnerable people.
<p>Possible security unrest due to total economic breakdown and/or inter-Taliban rivalry and/or terrorist threats.</p> <p>Affecting all projects</p>	Possible	Major	<ul style="list-style-type: none"> • Regular conflict sensitivity/do no harm risk analysis and timely relevant information sharing with regional offices. • Through the collaborative efforts under UNCT. • Protection of Implementing Partners and UN/INGO local / international staff (including female colleagues). • Regular communication protocol and hotline with authorities at local, regional and central level will be established. 	Risks are expected to be reduced through the early warning of changes and adaptive approaches taken.	A large percentage of the population may fall below the poverty line, which can lead to possible unrest and deterioration of the security situation.

³⁰³ Selected risks taken from STFA JP for Eastern Region, UN Women risk assessment, and UNICEF risk assessment

<p>Further restrictions on women and girls' participation in social and economic life.</p> <p>Affecting all projects</p>	<p>High</p>	<p>Moderate</p>	<ul style="list-style-type: none"> • Re-prioritize programme allocations to increase investments in (i) enabling activities to facilitate the participation of women (e.g., through dedicated safe spaces) and (ii) scale-up and enhance Gender Equality and Women's Empowerment interventions. • Advocate with relevant stakeholders and de-facto authorities to ensure the safe participation of women personnel (among UN agencies and implementing partners) in the field – with a view to enabling greater outreach to women and girls. • Design and roll-out of innovative modalities for women participation in business i.e., remote working, ecommerce, women-only markets etc. 	<p>Risks remain but their impact on programme implementation could be minimised through possible (technical) interaction with the DFA. Which should moderate restrictions over time.</p>	<p>Ability of the project to directly reach and/or support women and girls is constrained. The November 2023 independent assessment to examine avenues for a higher level of interaction with the DFA could help alleviate some of the most extreme restrictions on women and girls.</p>
<p>Natural disasters (earthquakes/floods/drought) increase humanitarian needs and divert attention from basic needs.</p> <p>Mainly STFA and ARTF</p>	<p>Likely</p>	<p>Moderate</p>	<ul style="list-style-type: none"> • Maintain UNSF priorities. • Ensure basic infrastructure is built with climate/natural disaster risks in mind. • Ensure drought resistant agriculture promoted. • Prioritise irrigation and water. 	<p>Risks remain but their impact on programme implementation is not expected to detract significantly from programme objectives.</p>	<ul style="list-style-type: none"> • Afghanistan is highly vulnerable to climatic change and natural disasters (especially earthquakes), most recently October 2023. • STFA/ARTF infrastructure and agriculture projects already take these risks into account.

b) Programmatic risks

Risk factor	Likelihood of occurrence	Impact	Risk response (mitigation action)	Residual risk (following response)	Background to assessment
<p>Changes in the political landscape or civil disruption arising from socio-political issues within the country that might impact on UN ability to implement its mandate leading to a shrinking space for gender equality activism and women.</p> <p>Mainly UN Women, although STFA, ARTF and UNICEF may also be affected.</p>	Likely	Critical	<p>Full adherence to the principled approach as agreed by ACG.</p> <p>Increased field missions to ensure sustaining local level engagement for negotiating access to implement projects to meet the need of Afghan women and girls, as well as building partnership with other UN entities at sub national level and local stakeholders.</p>	Risks remain but their impact on programme implementation is minimised through the early warning of changes and adaptive approaches taken	<p>The ability to promote a safe operational space for women in all spheres of political, economy and social life, and more urgently for humanitarian workers and women’s NGOs, non-State and civil society organizations may be threatened, particularly in the context of the restrictive gender norms emanating from the stance of the de facto authorities.</p> <p>Worsened women’s rights will affect access of girls to education.</p> <p>Increased costs of living may keep teachers out of school. Women may not be able to work or travel.</p>
Pressure of the de-facto authorities to be included in the project decision making (selection of locations and beneficiaries).	Possible	Moderate	Implementing partners to maintain contacts with local administrations and communities to avert interference.	Improved conditions for interaction with Taliban is expected to help moderate this risk further.	Experience to date suggests that local administrations are more flexible than central authorities and that involvement/sensitisation of local communities (e.g. through Shuras) can avert interference.
Inadequate funding levels and shifting donor	Likely	Major	Strong fund management, transparency of decision-making, inclusive planning from	Risk remains but the expectation is	<p>Risk resulting from possibility of:</p> <ul style="list-style-type: none"> Shifting global aid patterns (including due to Ukraine conflict).

priorities means projects need to be re-prioritised or roll out extended. All projects			ACG/WB/UN agencies, resource mobilization, realistic planning.	that sufficient funding will be available to reach expected goals.	<ul style="list-style-type: none"> • Changing donor partners and geopolitical implications. • Donor partners not delivering on pledges. • Donor fatigue. • Lack of confidence from Donor partners in the STFA and ARTF business models. • Lack of diversification of Donor partners.
General security situation prevents staff from accessing project locations by UN agencies and other implementing partners. All projects	Possible	Moderate	<ul style="list-style-type: none"> • Capacity assessments will be conducted on the ability of national partners (NNGOs) to implement parts of the programme. • Risk plan to be developed and monitored based on results of the capacity assessment. • Performance of NGOs closely monitored; corrective actions identified and adopted in a timely manner. 	Risk is expected to reduce.	<ul style="list-style-type: none"> • Slow delivery of the programmes. • Increased cost of the programs due to additional resources required. • Possible sub-standard quality of data and project implementation on the ground.
Insufficient liquidity in local currency in financial institutions to accommodate programme needs. Mainly affecting ARTF/ STFA and UN Women activities using cash.	Possible	Moderate	<ul style="list-style-type: none"> • Ensure real-time monitoring of cash disbursement. • Maintain / adapt existing transfer mechanisms. 	Risk remains but there is increasing focus on improving the economic situation which will help support the local economy and financial institutions.	USD cash currently deposited in AIB through UN and converted. Would mean local NGOs unable to operate. Delay in payments to beneficiaries. However, the November 2023 independent assessment to examine avenues for a higher level of interaction with the DFA, including on economic matters, could help stabilize the situation.
NGOs do not have the capacity to implement key components of the projects.	Possible	Moderate	<ul style="list-style-type: none"> • Capacity assessments conducted on the ability of national partners to implement parts of the programme. 	Mitigating actions will help to reduce this risk.	Effect of shortage of skilled staff and difficult operating environment, especially for human rights and women's NGOs.

All projects			<ul style="list-style-type: none"> Capacity development approach will strengthen capacities of local CBOs. Performance of NGOs to be closely monitored. 		
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c) Institutional risks

Risk factor	Likelihood of occurrence	Impact	Risk response (mitigation action)	Residual risk (following response)	Background to assessment
<p>Projects relieve DFA of responsibilities to provide essential services and inadvertently underpin the DFA.</p> <p>Reputation risk.</p> <p>Especially ARTF, STFA, UNICEF</p>	Likely	Moderate	<ul style="list-style-type: none"> Maintain focus on basic needs. <p>MFA (ALO) will monitor developments and results of implementer's mitigating actions and include these within its regular dialogue.</p>	Risk remains.	Risk is unavoidable and presents a donor dilemma. There is also a risk of being perceived as not doing anything and/or exacerbating the humanitarian caseload.
<p>Interventions may inadvertently cause harm.</p> <p>Reputation risk.</p> <p>All projects</p>	Possible	Major	<ul style="list-style-type: none"> Conflict sensitivity analysis to inform field activities. Risks will be jointly identified by ARTF/STFA implementing partners. The Country Offices will engage in confidence building and discuss sensitive topics with local stakeholders during preparation and implementation. 	Risk is reduced.	Programme interventions may inadvertently contribute to unintended consequences – e.g. by inadvertently aggravating local grievances and/or inequalities that raise tensions at community level.

			<ul style="list-style-type: none"> From a Danish perspective, MFA (ALO) will monitor developments and results of implementer's mitigating actions and include these within its regular dialogue. This monitoring will be done together with other development partners in order to ensure a coordinated approach. 		
<p>Risk that the project funds may end up at the hands of sanctioned or debarred individuals and entities.</p> <p>Reputation risk.</p> <p>Mainly STFA and UN Women</p>	Likely	Major	<ul style="list-style-type: none"> Checks and balances guarantee end-to-end vetting processes of all the Implementing Partners (IPs), Responsible Parties (RPs), vendors and individual beneficiaries, on a continuous basis. Capacity to vet individual beneficiaries. Fund transfers will be ring-fenced in full adherence to sanctions regimes. Funds will not go to or through national state entities under any circumstances. From a Danish perspective, MFA (ALO) will monitor developments and results of implementer's mitigating actions and include these within its regular dialogue. This monitoring will be done together with other development partners in order to ensure a coordinated approach. 	Risk is reduced.	This risk could emerge due to possible gaps in financial transfers, especially where cash transfers are concerned. UN agencies have procedures in place to prevent it (e.g. UNICEF disburses cash funds directly rather than delegating it to sub-partners). The consequence of a major diversion of aid will be a damaged UN reputation with an impact on future resource mobilization. This will also pose reputation risks for donors.
<p>Risk of aid fraud and corruption.</p> <p>Reputational risk</p>	Very likely	Major	<p>Surprise visits, regular, special and forensic audits, investigations. Information on fraudulent behaviours and findings are shared with stakeholders (incl. Denmark); All actors aware that any fraudulent</p>	Risk is reduced.	Financial misuse may occur where funds are not used for intended purposes and/or where there is improper accounting for cash. This may reduce the effectiveness of the aid and de facto support unintended beneficiaries.

<p>Mainly ARTF/STFA and UNICEF and UN Women</p>			<p>behaviour will be reported and shared between agencies. UNICEF will use direct payments (through PIU).</p> <p>From a Danish perspective, MFA (ALO) will monitor developments and results of implementer's mitigating actions and include these within its regular dialogue. This monitoring will be done together with other development partners in order to ensure a coordinated approach.</p>		
<p>Hostility from local population who are not receiving cash and/ or voucher transfers.</p> <p>Existing and unmet needs of local population (needs higher than what UN can offer).</p> <p>Mainly ARTF/STFA and UN Women</p>	<p>Possible</p>	<p>Moderate</p>	<ul style="list-style-type: none"> • Sensitization of local population. • Explanation of targeting rationale. • Assess need for intervention for host community. • Ensure both beneficiaries and non-beneficiaries are well informed on project objectives and targeting criteria. • Consider including conditionality in cash payment (to extent possible), cash for work, etc. • Strengthen targeting arrangements. • Physical verification of beneficiary list. • Consult communities on the needs. • From a Danish perspective, MFA (ALO) will monitor developments and results of implementer's mitigating actions and include these within its regular dialogue. This monitoring will be done together with other development 	<p>Risk remains but is moderated through the mitigating actions taken.</p>	<p>In case of cash transfers, a targeting strategy will be used in order to ensure the most-neediest receive benefits. This may lead to misunderstandings amongst groups not receiving benefits. Targeted beneficiaries fearing retaliation may also not avail themselves of needed benefits.</p>

			partners in order to ensure a coordinated approach.		
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Annex 5 – Budget overview

Overall programme budget

DKK million

			Total	
	2024	2025	2024/2025	% of total
ARTF	35		35	13
STFA	50	50	100	37
UNICEF	20	20	40	15
UN Women	15	15	30	11
RWI	10	10	20	7
Unallocated	19,5	25	44,5	16
Review	0,5		0,5	0
Total	150	120	270	100

ARTF

Note that the Danish support will be pooled with other ARTF partners and that each of the six ARTF projects includes its own budget at output level and these are used for monitoring and reporting purposes by the World Bank. Danish funds will be co-mingled with funds from other donors and the IDA and it is therefore not possible to provide a distinct Danida-related output-based budget. In consultation with like-minded donors, ALO will seek to ensure transparency in financial reporting against approved ARTF projects budgets at output level.

The contribution in the table below shows the total amount (and management overhead) and will form the basis for financial reporting to the Danish MFA.

Budget: DKK M

Result area	2024	2025
Un-earmarked contribution to ARTF	33.6	-
4% Project implementation & coordination (ARTF management cost) ³⁰⁴	1.4	-
Total	35.0	-

STFA

As with the ARTF, the Danish support will be pooled with other STFA partners and each of the regional programmes under implementation includes its own budget at output level and these are used for monitoring and reporting purposes by the STFA management unit. Danish funds will be co-mingled with

³⁰⁴ In addition, the UN implementing agencies also require a contribution to management costs. Thus, the net contribution will be lower than stated here.

funds from other donors and it is therefore not possible to provide a distinct Danida-related output-based budget. The overall Danish contribution is as follows:

Budget: DKK M

Result area	2024	2025	Total
Un-earmarked contribution to STFA	46.0	46.0	92.0
1% TFMU coordination levy	0.5	0.5	1.0
7% Management fee (implementing agencies)	3.5	3.5	7.0
Total	50.0	50.0	100.0

In consultation with like-minded donors, ALO will seek to ensure transparency in financial the reporting against approved STFA budgets at output level for the approved regional programmes.

UNICEF

Note that the Danish support will be pooled with other UNICEF partners and that an output-based budget for the entire CBE programme area will apply and form the basis for financial reporting.

The contribution to the UNICEF's CBE programme will be as shown below:

Budget: DKK M

Result area	2024	2025	Total
Earmarked contribution to UNICEF CBE	18.5	18.5	37.0
8% GSM (management cost)	1.5	1.5	3.0
Total	20.0	20.0	40.0

In consultation with like-minded donors, ALO will seek to ensure transparency in UNICEF's financial reporting against approved budgets at output level.

UN Women

Denmark will contribute DKK 30 million (DKK 15 million in 2024 and DKK 15 million in 2025). This will be an unearmarked contribution to UN Women's Annual Workplan and is therefore not disaggregated to individual output areas. In consultation with like-minded donors, ALO will nonetheless seek to ensure transparency in UN Women's financial reporting against approved budgets at output level.

Budget: DKK M

Result area	2024	2025	Total
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Un-earmarked contribution to UN Women Afghanistan country programme	13.8	13.8	27.6
8% GSM (management cost)	1.2	1.2	2.4
Total	15.0	15.0	30.0

RWI

Un-earmarked contribution to RWI's Afghanistan programme

Budget in DKK

Expense Description	2024	2025	Total, 24/25
Output 1: Policy input	2.536.016,82 kr.	2.536.016,82 kr.	9.044.098
Output 2: Dissemination and discourse	2.935.870,90 kr.	2.935.870,90 kr.	5.871.714
Output 3: Capacities of Afghan researchers	4.522.069,67 kr.	4.522.069,67 kr.	5.072.010
Output 4: Training of human rights defenders	2.283.230,78 kr.	2.283.230,78 kr.	4.566.440
Subtotal, All Outputs	12.277.188,17 kr.	12.277.188,17 kr.	24.554.262
MEAL	594.091,07 kr.	594.091,07 kr.	1.188.176
Office Costs	745.885,45 kr.	745.885,45 kr.	1.491.764
RWI Audit Costs	16.067,25 kr.	16.067,25 kr.	32.134
Overhead	1.363.323,52 kr.	1.363.323,52 kr.	2.726.634
Subtotal	2.719.367,28 kr.	2.719.367,28 kr.	5.438.735
Total Annual Budget	14.996.555,45 kr.	14.996.555,45 kr.	29.992.997

Annex 6 – Supplementary material

Not applicable.

Annex 7 – Communications strategy

The Transition Programme will utilise the partners' communications set-ups, which will provide regular updates regarding the intervention areas and results being achieved. All partners will provide updates on project progress (including through third party monitoring reporting) via their websites. The UN partners (and STFA) also disseminate information about their activities in Dari and Pashto. The World Bank also makes available its economic analysis. With regard to RWI, communication will take into account the sensitivity of its work with human rights defenders. The reports of the UNSR (to which the project will indirectly contribute) will be disseminated via UN channels.

With regards to the Danish MFA's communication of programme results, all partner results will be reported through the Results Framework Interface (RFI), and are available on DANIDA's OpenAid platform, fully accessible to the public. Results will be reported according to the agreed upon results frameworks, see section 3.4 of programme document, as stipulated by partnership agreements. Project results are reported on annually, as progress reports, and in a final narrative/results report.

A case study has also been developed, with a focus on the activities of the STFA project from the Transition Program I, 2022. This will also be published on the OpenAid website, as part of a wider MFA communications strategy to publicise DANIDA's development activities with case specific examples. All of this is done in English, so as to make it accessible to a wider audience, including students, government representatives at home and abroad, as well as partner organisations.

The Department for Evaluation, Learning and Quality (ELK), along with the Department for Financial Management and Support in Relation to Development (FRU), are driving the Results Project.

Wider communication of project level results also happens at UN agency levels, with publication of reports on the respective websites and through UN channels.

Finally, key results may form part of ministerial communications, speeches, etc. where necessary and appropriate.

Annex 8: Process Action Plan

Date	Action	Responsible
December 2023	Programme Committee - presentation	ALO
December 2023 / January 2024	Desk Appraisal	ELK
February 2024	Council for Development Cooperation (UPR) – presentation	MFA
March 2024	Minister for Development Cooperation and Global Climate Policy - approval	ALO
March 2024	Bilateral grant agreements	MFA, all partners
March 2024	Transfers of grants for 2024	MFA/ALO to all partners
March 2024	2023 annual narrative and financial reports	UNICEF, UN Women, STFA
April 2024	Annual Stocktaking Report (previous programme)	MFA/ALO
September 2024	Annual Review Meetings	RWI UNICEF, UN Women (unless covered by other donor meetings) ARTF & STFA through existing steering committee meetings
End 2024/early 2025	Mid Term Review	MFA/ALO/ELK
January 2025	Transfers of grants for 2025	MFA/ALO to all partners
March 2025	Annual narrative & financial reports	All partners
April 2025	Annual Stocktaking Report covering 2024	MFA/ALO
Mid July 2025	Annual audited accounts	All partners
September 2024	Annual Review Meetings	RWI UNICEF, UN Women (unless covered by other donor meetings) ARTF & STFA through existing steering committee meetings
March 2025	Annual narrative & financial reports	All partners
April 2026	Annual Stocktaking Report covering 2025	MFA/ALO
Mid-July 2026	Annual audited accounts	All partners

Annex 9 – Quality Assurance Checklist, Appraisal

Appraisal recommendation are submitted separately.

Annex 10: Overview of other on-going Danish assistance to Afghanistan

Overview of funding in 2022/2023

Programme/funding	DKK million
Region of Origin	46.6
Humanitarian (<i>AHF, WFP, DRK</i>)	58.0
SPA partners	120.4
PSF (<i>Salaam Support Group</i>)	5.0
Ministry of Immigration & Integration	38.2

ROI-programme

Since 2018, the ROI engagement has supported three civil society organisations; DACAAR, Norwegian Refugee Council (NRC) and Save the Children. The focus is on providing assistance to displaced Afghans and host-communities, in both Afghanistan and Iran, to manage reintegration and displacement responses, and to meet basic needs and enabling rural and urban communities to manage and utilise local resources and capacities in a sustainable manner. This will also most likely be the objective of the coming ROI programme.

The three partners in the current ROI programme have demonstrated ability to work outside of Taliban structures, using well-established local networks to ensure that Danish funding reaches displaced persons and host-communities as primary beneficiaries of the programme. The efforts address a huge need: Some 3.25 million people are currently internally displaced by conflict. Afghanistan's neighbouring countries, Iran and Pakistan, host some 2.1 million registered Afghan refugees, and other Afghans with different status.

An ROI engagement formed part of the Transition Programme 2022-23 (DKK 46.6 million) and now extended to summer of 2024. A successor ROI programme is currently being programmed, with expected launch in mid-2024.

Humanitarian engagement

The Danish humanitarian engagement in Afghanistan has for many years taken place through support to the UN system, international humanitarian organisations, and Danish NGOs. The humanitarian engagement has continued after the Taliban take-over but without any involvement with or by the Taliban. It is a priority for Denmark to support humanitarian interventions in Afghanistan, with special attention given to women and girls, the role of and space for civil society, and localisation of the interventions.

In 2022, Danish humanitarian assistance was allocated to three entities: the Afghanistan Humanitarian Fund (DKK 17.5 million), WFP (DKK 17.5 million), and Danish Red Cross (DKK 23 million). The Danish support to the AHF contributed to the goals of the Humanitarian Response Plan for Afghanistan and the holistic humanitarian response in the country, covering, i.a., WASH, shelter, protection, and food security. The support to WFP has a focus on acute life-saving food assistance, with particular attention on reaching women and girls. The support to Danish Red Cross will enable implementation of a health sector project.

In addition to the above, allocations have been agreed with humanitarian partners within the Danish Strategic Partnership Agreements (SPA) for activities in Afghanistan include, and i.a., Mission East, Save

the Children, Danish Red Cross, Danish Refugee Council, UNHCR, and UNICEF. In June 2023, an additional top up to four SPA partners was approved; including Mission East, Save the Children, Danish Red Cross, Danish Refugee Council. The top up amounted to DKK 20 million, bringing the overall Danish humanitarian support for Afghanistan in 2023 up to a DKK 120.4 million.


















Peace and Stabilisation Fund (PSF)

Denmark continues its support to UNAMA and the Salaam Support Group (SSG) project through the PSF. SSG also formed part of the previous PSF from 2018 up to 2021. Until the fall of the Republic in 2021, SSG was largely focussed on supporting the ongoing peace negotiations in Doha. A new SSG III activity was approved in 2023, with a focus on conflict resolution and local-level cohesion, inclusive political settlements involving minorities, specifically the Hazara-community, as well as support to the rights' agenda and regional stabilisation efforts in areas with minority population groups. An allocation of DKK 5 million for a new SSG phase was approved in principle in April 2022 and a new PSED was developed and subsequently approved by the Inter-Ministerial Steering Group in April 2023.

Danish Ministry of Immigration and Integration (UIM)

Denmark has also allocated a total of DKK 38.2 million from the flexible returns funds to support the Afghan NGO Physiotherapy Rehabilitation Support for Afghanistan (PARSA). PARSA has been a Danish partner since 2019 and is focused on the provision of assistance required for successful reintegration of returned migrants as well as other persons in vulnerable situations residing in Afghanistan. The target group of returnees also includes those that have returned from Denmark. Sustainable reintegration efforts are undertaken through the provision of housing at Afghan social centres, psychosocial counselling, the support of networking activities, employment-related training as well as job creation.

Support to Afghanistan Resilience Trust Fund (ARTF)

<p>Key results:</p> <ul style="list-style-type: none"> - Increased utilisation and quality of essential health services. - Access to learning opportunities for girls and boys and improved learning conditions in project supported schools. - Short term livelihood opportunities and urgent essential services delivered in rural and urban areas. - Production of food security crops for targeted smallholder farmers restored. - Capacities of selected registered nation and local NGOs and CSOs improved. <p>Justification for support:</p> <p>ARTF is one of the two main joint mechanisms to support basic needs in Afghanistan and thereby contribute to reducing the humanitarian caseload. Supporting essential basic needs remains a major international priority. This has been worsened further through Taliban policies discriminating against women and girls. ARTF results show that the six sector programmes currently being funded are delivering benefits for the most needy, including in the areas of health, education, and livelihoods. ARTF responds also to a range of key SDGs. All major development partners are present in the ARTF steering group which provides a common forum for dialogue and access to World Bank analysis. No support is channelled through the de-facto authorities. The ARTF is closely coordinated with the STFA (UN) and uses UN agencies as implementing partners.</p> <p>Major risks and challenges:</p> <p>Reduction in donor support to Afghanistan means ARTF is currently underfunded, although the prospect of access to IDA funds will help to relieve this. Risks include projects being diverted by Taliban and of projects being seen to be relieving Taliban of its responsibilities (reputation risk).</p>	File No.	23/20558			
	Country	Afghanistan			
	Responsible Unit	ALO			
	Sector	Multi-sector			
	Partner	ARTF (World Bank)			
		<i>DKK million</i>	2024	2025	Total
	Commitment	35.0			35.0
	Projected disbursement	35.0			35.0
	Duration	24 months			
	Previous grants	2002-2023 (approximately 1.9 DKK billion)			
	Finance Act code	06.32.02.09.			
	Head of unit	Lars Bo Møller			
	Desk officer	Bjørn Blau			
	Reviewed by CFO	NO / YES: Andreas Stabursvik			
Relevant SDGs					
 No Poverty	 No Hunger	 Good Health, Wellbeing	 Quality Education	 Gender Equality	 Clean Water, Sanitation
 Affordable Clean Energy	 Decent Jobs, Econ. Growth	 Industry, Innovation, Infrastructure	 Reduced Inequalities	 Sustainable Cities, Communities	 Responsible Consumption & Production
 Climate Action	 Life below Water	 Life on Land	 Peace & Justice, strong Inst.	 Partnerships for Goals	

Strategic objectives

1) Equitable access essential services; 2) More people in Afghanistan, notably women and vulnerable groups, benefit from an increasingly inclusive economy, with greater equality of economic opportunities, jobs, more resilient livelihoods, strengthened food value chains, and improved natural resources management; 3) More people participate in an increasingly socially cohesive, gender equal, and inclusive society, where the rule of law and human rights are progressively upheld, and more people can participate in governance and decision-making.

Environment and climate targeting - Principal objective (100%); Significant objective (50%)

	Climate adaptation	Climate mitigation	Biodiversity	Other green/environment
Indicate 0, 50% or 100%	0	0	0	0
Total green budget (DKK)	0	0	0	0

Budget (engagement as defined in FMI):

Total	DKK 35.0 million
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1 Introduction

The present project document outlines the background, rationale and justification, objectives, and management arrangements for development cooperation concerning Danish support to the Afghanistan Resilience Trust Fund (the ARTF) through Denmark's Afghanistan Transition Programme (ATP), 2024-2025. The Transition Programme has the overall objective of *Essential services are sustained that address basic human needs and social investments and community-level systems essential to meeting basic human needs are preserved.*¹ The aim of the ARTF as stated in its 2.0 Approach Paper is *to protect the vulnerable, help preserve human capital and key economic and social institutions and reduce the need for future humanitarian assistance.*²

The project document is agreed between the parties: the ARTF administrator and the Danish MFA. This project document is an annex to the legal bilateral agreement with the ARTF administrator and constitutes an integral part hereof together with the documentation specified below.

The documentation refers to the partner documentation for the supported intervention, which includes the ARTF Approach 2.0 (the current ARTF strategy document) and the current ARTF programme documents. On the Danish side, the main documentation, besides this Project document, is the Danish Afghanistan Transition Programme, 2024-2025, Programme Document.

2 Context, strategic considerations, rationale and justification

2.1 Contextual overview

Since the Taliban's seizure of power in August 2021, Afghanistan's political, security, social and economic situation has changed markedly. Afghanistan continues to face multiple crises: a grave humanitarian situation; deterioration in human rights, especially rights of women and girls; massive economic constraints caused by Afghanistan's isolation from global markets and sources of finance; and a deep and widespread deterioration in public services. The Taliban have suspended the country's constitution and the constitutional bodies that it provided for, including the parliamentary system.

The country's ability to meet basic needs itself is low. In 2023, it is estimated that 97% of Afghans are living in poverty, of which 7.6 million are considered extremely poor, representing 18% of the Afghan population.³ More than 28.8 million people, including 15.3 million children, are projected to rely on humanitarian aid.⁴ Half of the country's population was estimated to be suffering from hunger in 2022.⁵

World Bank data shows that government expenditure on key sectors (including education and health) has declined significantly, in a number of cases by over 90%, since 2019 and that recurrent expenditure on infrastructure has almost ceased.⁶ While the health system has narrowly avoided collapse, 13.3 million people have no access to health care, largely due to the lack of infrastructure, coupled with high costs.⁷ In 2023, UNICEF reported that around 8.7 million children required educational support, 7.2 million individuals needed nutrition assistance, and 7.5 million children and caregivers were in need of protection services.⁸ Additionally, as a result of drought and water crises, 60% of families in 2022 reported difficulties in accessing water, an increase from 48% in 2021.⁹ Furthermore, the ban on secondary school education

¹ This is an amalgamation of outcomes 2 and 3 of the UN Transitional Engagement Framework (TEF)

² ARTF, Approach 2.0.

³ World Poverty Clock, Afghanistan. World Data Lab. 2023.

⁴ Afghanistan: Humanitarian Update, June 2023. OCHA. 2023.

⁵ Afghanistan: Nearly 20 million going hungry. UN News. 2022.

⁶ ARTF SG meeting slides, September 2023

⁷ UNICEF. 2023.

⁸ *ibid*

⁹ Afghanistan Humanitarian Needs Overview 2023 (January 2023). OCHA. 2023.

for girls has increased the vulnerability of this target group. As of December 2022, 36% of households reported that the new bans restricted girls from attending school, with girls in 21 provinces out of 34 having no access to education, while there are varying levels of access across the 13 remaining provinces.¹⁰

The poor levels of service provision mirror Afghanistan's weak economic performance. GDP experienced a contraction of 20.7% in 2021.¹¹ In 2023, 54% of households reported to have gone through an economic shock.¹² And there has been significant increases in unemployment.¹³ Concurrently, the inflation rate rose to nearly 31.5% in August 2022 and then turned into deflation in April 2023, driven by the easing of supply constraints and wider availability of goods in markets.¹⁴ The economic crisis is exacerbated by a substantial loss of workforce and brain-drain of educated individuals, with 1.6 million Afghans having fled the country since 2021.¹⁵

In this context, there are massive humanitarian needs coupled with an imperative to strengthen the population's resilience so that the humanitarian caseload is reduced. This needs to take place in a political context where the Taliban's reversal of key human rights provisions has led it to be ostracized by the international community to the extent that support to the population can only be provided off-budget. The international aid framework is described further below.

2.2 Brief introduction to the ARTF

The Afghanistan Resilience Trust Fund (ARTF) is a multi-donor trust fund that coordinates international aid to improve the lives of millions of Afghans. The World Bank administers the ARTF on behalf of donor partners. To date, 34 donors have contributed to the fund and currently there are 31 active donors. Between 2002 and 2021, ARTF delivered support through the then Afghan government's national priority programmes, with results reducing infant mortality and increasing children's enrolment in school. Since 2022, the ARTF has taken a programmatic approach to provide support for essential basic services and livelihoods for the Afghan people through UN agencies and selected NGO partners.

The ARTF's strategy is outlined in its Approach 2.0 paper (see below) which has a focus on meeting essential basic needs and is closely aligned with the Afghanistan Coordination Group (ACG)'s commitments and the UN Strategic Framework. Approach 2.0, which in principle runs until end 2025, foresees an overall funding envelop of USD 1 billion within four sectors (education, livelihoods, agriculture and health) where programmes are prepared and implemented, primarily by UN agencies. In a context where IDA funds are currently locked (due to Afghanistan's repayment arrears status), the Fund is in need of replenishment. As of August 2023, the cash balance stood at US\$ 810.70 million, of which approximately US\$ 170 million is unallocated. Unlocking IDA funding and moving beyond essential basic needs projects are issues currently being discussed amongst donors and the financial institutions and potentially part of an Approach 3.0.

2.3 Summary of the project rationale

The project rationale is that supporting the above areas through a joint trust fund is more efficient in the current environment in Afghanistan than through several bilateral engagements with the individual agencies concerned. This point aligns with a key finding of the March 2023 evaluation of multi-bi partnerships; Denmark loses some design influence but there are distinct advantages in terms of risk

¹⁰ Ibid

¹¹ GDP growth (annual %) – Afghanistan. The World Bank. 2023. Vulnerability in Afghanistan before and during the shift in power. AREU. 2022.

¹² OCHA. 2023.

¹³ ILO estimates underscore Afghanistan employment crisis. ILO. 2022.

¹⁴ Afghanistan Economic Monitor. August 31, 2023. The World Bank. 2023.

¹⁵ Afghanistan Humanitarian Crisis. UNHCR. 2023

sharing and management, especially in fragile settings such as Afghanistan.¹⁶ In addition, utilising the ARTF will enable Denmark to support joint and coordinated approaches to nexus initiatives in Afghanistan, thereby reducing the number of separate engagements required and the management burden associated with this. *Secondly*, as noted above, the ARTF is in need of replenishment. *Thirdly*, the ARTF is designed to optimise the use of agencies' comparative advantages and avoid unnecessary duplication. The ARTF is closely coordinated with the UN Country Team, including UN agencies and the UN's Special Trust Fund for Afghanistan (STFA). *Fourthly*, channelling Danish funding through the ARTF enables the support to be managed effectively and draw from the World Bank's convening, political and analytical resources. This is considered an advantage for a modest donor such as Denmark as it enables coordination with larger donors, not all of whom are participating in other joint platforms.

2.4 Summary of the strategic framework

The strategic framework for the project is provided by a number of complementary policy documents, including the Afghanistan Coordination Group (ACG)'s *Framework for International Partner Support in Afghanistan*, the ARTF *Approach 2.0* strategy document (an Approach 3.0 is expected during 2024), and the *UN Strategic Framework*.

The Afghanistan Coordination Group (ACG)'s *Framework for International Partner Support in Afghanistan*, which recognizes that humanitarian efforts should be complemented and reinforced with interventions addressing basic human needs that aim to reduce the humanitarian caseload over time. Such efforts should support Afghans, particularly women and girls and other vulnerable groups, to meet the following three outcomes: a) equitable access essential services that meet minimum quality standards; b) more people in Afghanistan, notably women and vulnerable groups, benefit from an increasingly inclusive economy, with greater equality of economic opportunities, jobs, more resilient livelihoods, strengthened food value chains, and improved natural resources management; and c) more people participate in an increasingly socially cohesive, gender equal, and inclusive society, where the rule of law and human rights are progressively upheld, and more people can participate in governance and decision-making. The ACG framework also that assistance will be provided "off-budget" and without undue influence from the de facto authorities on the planning, implementation and management of activities. The ACG includes all key international development actors in Afghanistan, including the UN, international financial institutions (thereby including the World Bank and Asian Development Bank), and bilateral donors (including Denmark).

The *ARTF Approach 2.0* comprises financing, analytical work, and coordination/convening opportunities around support to essential basic services and economic recovery through recipient executed grants, prioritizing the four sectors (education, livelihoods, agriculture and health). The support is off budget financing outside the control of the interim Taliban administration with the overall aims to protect the vulnerable, help preserve human capital and key economic and social institutions and reduce the need for future humanitarian assistance. Approach 2.0 further highlights the ARTF partnership as a coordination platform for transitioning from humanitarian activities to supporting the minimum conditions for economic recovery and basic services and drawing from the experience of the initial post-August 2021 period. It also notes that implementation is expected to be through UN agencies and INGOs to ensure that support remains outside the control of the interim Taliban administration; having limited, ring-fenced, technical-level interactions (with DFA personnel who have operational roles); using Third-Party Monitoring (TPM) financed by the ARTF to provide oversight of activities at the portfolio level; and following World Bank operational policies and internal processes.

¹⁶ Evaluation of multi-bi partnerships, Danida, October 2023

A further relevant document is the *UN Strategic Framework (UNSF)* which is complementary to the ACG Framework and ARTF Approach 2.0 and provides overall strategic guidance for many of the ARTF's UN implementing partners. This complementarity is demonstrated by the UNSF's three thematic windows are: a) Sustained essential services; b) Economic opportunities and resilient livelihoods; and c) Social cohesion, inclusion, gender equality, human rights, and rule of law. These priorities are augmented by a number of cross cutting principles, including application of a human rights-based approach, the principle of "leaving no-one behind", promotion of gender equality and women's empowerment, "do no harm", cost effective delivery, and climate resilience. As noted above, the World Bank is currently preparing an Approach 3.0 strategy paper (for 2025 onwards); current indications are that this will include access to IDA financing, limited interaction with DFA, and maintain current off-budget financing arrangements.

On the Danish side, the key policy documents are the Danish Government's new *Danish Foreign and Security Policy Strategy* (May 2023), the Danish development strategy – *The World We Share* - and *The Government's Priorities for Danish Development Cooperation (2023-2026)*.

The *Foreign and Security Strategy* highlights a range of political priorities that are relevant to this project, including the importance of a broad, rules-based approach to security that is founded on equal partnerships and sustainable solutions based on shared interests. The strategy notes the diverse and often globalised nature of threats and their effects requires broad-based responses that contribute to political stability and security, sustainable economic development, green trade, and responses to climate change. It is further emphasised that Denmark will engage in credible and equal dialogue on local as well as global challenges based on the international system and universal values, including human rights. An important vehicle for promoting these aspects and for Denmark's means to engage as a constructive partner will be Denmark's possible membership to the UN Security Council (UNSC) for 2025-2026.¹⁷

The World We Share has four strategic objectives: a) prevent poverty, fragility, conflicts and violence and create sustainable alternatives to irregular migration and displacement; b) fight irregular migration and help more people better along key migration routes; c) prevent humanitarian crises and be a strong humanitarian partner during and after crises; and d) deliver safety and security through peacebuilding and stabilisation.¹⁸

At the global level, the project is informed by (and will contribute to) several SDGs, including SDG 1 (no poverty), SDG 2 (no hunger), SDG 5 (gender equality), SDG 6 (clean water and sanitation), SDG 16 (peace, justice, institutions), and SDG 17 (partnerships).

2.5 Past results and lessons learnt

Under the republic, the ARTF provided fully aligned and on-budget support to the then government in key sectors (including governance, health, education, infrastructure, and agriculture) while also making substantial funds available for recurrent costs (including salaries). Key results included reducing infant mortality and increasing the number of children, including girls, in schools. Since the Taliban take-over in 2021, the ARTF has been refocused – firstly to contribute to humanitarian response and subsequently to provide off-budget support to meet essential needs in the areas of education, livelihoods, agriculture and health, with a particular focus on women and girls. As set out in Approach 2.0 described above, the present aim is to protect vulnerable Afghans, help preserve human capital and key economic and social institutions and reduce the need for future humanitarian assistance. It has been re-modelled as a trust fund focusing on essential services and resilience rather than "reconstruction" and avoiding the direct government cooperation and capacity development of its predecessor. A core understanding

¹⁷ Danish Foreign and Security Policy Strategy, May 2023

¹⁸ The World We Share – Denmark's Strategy for development cooperation and humanitarian action, 2021.

underpinning the ARTF in its current form is that reliance upon humanitarian assistance alone will be insufficient in Afghanistan and there is a need to unlock IDA resources.

The ARTF has been financing six projects in prioritized sectors. In the most recent reporting overview provided to donors, headline results were: 623,000 children vaccinated, over 0.5 million births have occurred at project financed facilities, and over 3.6 million infants received health care (Health Emergency Response); consultations and cash for work activities in 1000 rural communities in 17 provinces creating an estimated 2200 high skilled market driven jobs and 50,000 unskilled jobs (10% women) in cities, and 26,681 women are employed through cash for work schemes (Community Resilience Livelihoods); seed and other agricultural inputs reached 300,000 farmers and cash-for-work activities for 280,000 beneficiaries (Emergency Food Security); and 135,680 children (68% girls) provided with learning opportunities, 88,509 girls enrolled in CBE classes (Emergency Education Response).¹⁹

The period since August 2021 has contributed a range of important lessons learned and experiences that inform ARTF implementation. These include that the communication with DFA at ministry level is overly centralised and politicised and often displays poor coordination within and across ministries. Meanwhile, UN implementing partners note the possibilities to negotiate local level agreements directly at provincial level. There is a lack of understanding and/or willingness to follow due process, while cultural communication barriers and different value sets limit trust of information. Implementing partners note also the relevance of continuing technical dialogue with the DFA and common messaging among partners/donors to leverage favourable authorising environments.

At strategic and operational levels, the ARTF provides a valuable mechanism to gather key development partners to prioritise funding streams from multilaterals such as the World Bank, Asian Development Bank, European Union, bilateral partners, and the UN system, including individual agencies and the UN trust fund (the STFA). It also provides a platform to share the World Bank's analytical work, including the monthly economic monitor and experiences with payment systems, and shared analysis with the UN system and INGOs which is used to develop programming options and targeting of recipients for priority activities. For example, UNICEF assessments from the field have informed the ARTF's financing (via UNICEF as implementing partner) of stipends for teachers, contributions to community-based education, and school infrastructure rehabilitation.

2.6 HRBA and cross cutting issues

The project is designed to ensure that cross-cutting priorities such as the human rights-based approach (HRBA), Leaving No One Behind (LNOB), gender and youth, and climate security are in focus. The ARTF shares the ACG framework and UNSF's focus on the needs and rights of the most vulnerable and marginalized, including women and girls, children and youth, and vulnerable people.

The project rests solidly upon the four HRBA principles of participation, accountability, non-discrimination, and transparency. These underpin the ARTF Approach 2.0 as cross cutting aspects and are reflected in the implementation approach taken by the individual UN agencies. The ARTF projects promote women's empowerment and participation in a prudent, tangible and realistic way that will create no unintended negative consequences to the women involved, their families or communities. All projects include gender disaggregated targets and reporting. For example, ARTF financing will only support the provision of agricultural inputs and services if women and women headed households are among the beneficiaries. Education activities will specifically focus on girls' enrolment and attendance. In the health area, ARTF financing will only provide support if services continue to be provided to women and girls and female health workers are allowed to work.

¹⁹ ARTF Afghanistan Projects Overview, 2023. CBE data (May 2023) taken from Restructuring Paper EERA project.

In relation to climate-security aspects, all ARTF project are prepared on the basis of an environmental analysis and include an Environmental and Social Commitment Plan (ESCP), identification of environmental and social risks and their monitoring. Food security and agriculture activities have a focus on drought-affected areas and include irrigation infrastructure improvements. In its dialogue with the ARTF TFMU, the MFA/ALO will underline the importance of ensuring that climate adaptation is fully integrated in ARTF projects.

3 Project Objective

The project is fully aligned with the objectives of the ACG Framework and UNSF and therefore has the overall objectives of:

- Equitable access essential services that meet minimum quality standards.
- More people in Afghanistan, notably women and vulnerable groups, benefit from an increasingly inclusive economy, with greater equality of economic opportunities, jobs, more resilient livelihoods, strengthened food value chains, and improved natural resources management.
- More people participate in an increasingly socially cohesive, gender equal, and inclusive society, where the rule of law and human rights are progressively upheld, and more people can participate in governance and decision-making.

The project will in particular focus on the first two objective areas, while the third area will be a cross cutting theme.

4 Theory of change and key assumptions

The theory of change for the Danish support draws from the HDP nexus approach and is that: *IF* essential basic services are functioning, and essential food security service delivery supported and enabled equitably, *THEN* people can meet their basic needs without relying on humanitarian assistance. And *IF* the most vulnerable receive basic income, livelihoods support and local economies are strengthened and incorporate climate adaptation where appropriate, *THEN* livelihoods are saved with people able to earn a living to sustain themselves and their families, and communities can continue to function. Furthermore, *IF* communities are prepared for disaster management and water and natural ecosystems are restored, *THEN* livelihoods will be protected, population displacement is reduced, and communities will be able to prevent further deterioration and recover more rapidly and sustainably. And, *IF* reconciliation, conflict sensitive and inclusive participatory processes are fostered to identify Afghan led and climate/environmentally relevant solutions, gender equality is improved, access to justice strengthened and communities are involved in planning, *THEN* social cohesion and resilience is strengthened at community level.

It is assumed that the DFA will remain in power and will continue to be isolated internationally and will continue to be unable to provide basic needs to the population. It is also assumed that the DFA's form of governance will continue to be exclusionary and unrepresentative.

It is assumed that there is sufficient donor backing to the ARTF to enable it to continue to manage and finance its current project portfolio in a way that complements other international engagements (notably the STFA and bilateral support to UN agencies). This is a critical assumption and presents clear risks if it is not fulfilled. The Danish MFA will monitor the situation closely, together with like-minded donors.

It is also assumed that strong linkages and coordination of the support to women and girls can be delivered in view of the new restrictions, and that sufficient engagement with local level stakeholders can be established to foster ownership of activities, identification of demand-based interventions, and strong

support for what is being achieved together. Similarly, it is assumed that ARTF interventions integrate climate and environmentally friendly approaches, especially in the area of livelihoods.

It is further assumed that operational and access arrangements for target-areas are strong enough to allow access for contractors, partners and freedom of movement, and that contributing UN agencies remain committed to pursuing this in a coherent fashion with the integrated area-based approach underpinning of mechanisms, notably the STFA.

It is also assumed that Denmark will participate to the degree possible in the ARTF's various decision-making organs as well as joint donor set-ups (such as the Nordic+) and these will provide mechanisms for promoting specific Danish priorities and monitoring overall donor support and ARTF delivery.

5 Summary of the results framework

For results-based management, learning and reporting purposes, Denmark will base the actual support on progress attained in the implementation of the project as described in the ARTF project documentation, including Approach 2.0.

As part of this, the Danish MFA will have a particular focus on a selection of the outcome(s)²⁰ and corresponding outputs and their associated indicators, as highlighted in the results framework below.

Project Title	ARTF
Project Objective ²¹	<ul style="list-style-type: none"> • Equitable access essential services that meet minimum quality standards • More people in Afghanistan, notably women and vulnerable groups, benefit from an increasingly inclusive economy, with greater equality of economic opportunities, jobs, more resilient livelihoods, strengthened food value chains, and improved natural resources management • More people participate in an increasingly socially cohesive, gender equal, and inclusive society, where the rule of law and human rights are progressively upheld, and more people can participate in governance and decision-making

Output 1		Increased utilisation and quality of essential health services	
Output indicator		# children fully vaccinated # women and children who have received basic nutrition services	
Baseline	Year	2023	0 0
Annual target	Year 1	2024	
Annual target	Year 2	2025	1,973,536 (986,768 girls) 4,033,138
Output 2		Access to learning opportunities for girls and boys and improved learning conditions in project supported schools	
Output indicator		# of children supported with learning opportunities # of community based education classes supported	
Baseline	Year	2023	0
Annual target	Year 1	2024	
Annual target	Year 2	2025	182,000 5,000
Output 3		Short term livelihood opportunities and urgent essential services delivered in rural and urban areas	

²⁰ Note that results shown here are taken from the six ARTF projects (one per output). Note also that the World Bank is not using intermediate targets (ie for 2024) and monitoring is against the 2025 target shown.

²¹ Objectives are taken from the ACG framework which is aligned with the UNSF and to which the ARTF aligns

Output indicator		# people with improved access to basic services # number of working days created (rural and urban)	
Baseline	Year	2023	0
Annual target	Year 1	2024	
Annual target	Year 2	2025	7,400,000 22,900,000
Output 4		Production of food security crops for targeted smallholder farmers restored	
Output indicator		% wheat crop production increase (targeted households) in project intervention areas Area (Ha) provided with improved irrigation or drainage services	
Baseline	Year	2023	0
Annual target	Year 1	2024	
Annual target	Year 2	2025	15% 137,000
Output 5		Capacities of selected registered nation and local NGOs and CSOs improved	
Output indicator		% NGO/CSO personnel capacity enhanced in core management and service delivery	
Baseline	Year	2023	0
Annual target	Year 1	2024	
Annual target	Year 2	2025	50%

5.1 Overview of the ARTF's priorities and projects

In the sub-sections below, the main intervention areas are briefly described according to ARTF project area. It should be noted that all projects are expected to close by mid-2025 unless an extension to the current Approach 2.0 is agreed. All projects are implemented by UN agencies and ARTF inputs are fully harmonised with funding coming from other sources (including ARTF, ADB, bilateral).

- Health Emergency Response (HER) Project, implemented by UNICEF and WHO – total grant USD 333 million. The project will focus on primary health centres (PHCs) in rural and urban settings. This will increase targeting of the most vulnerable and internally displaced people in the post-August 15 environment.
- Education Emergency Response in Afghanistan (EERA), implemented by UNICEF- total grant USD 100 million. The project will provide: (i) conditions-based stipends to public school teachers delivered off-budget and outside the control of the DFA to enable schools to remain open and encourage teacher attendance; (ii) support to community-based education; and (iii) gender focused rehabilitation of school infrastructure.
- Community Resilience and Livelihoods (CRL) project, implemented by UNOPS – total grant USD 265 million. Fast-disbursing interventions such as cash-for-work to provide short-term livelihood opportunities and deliver essential services in rural and urban areas. Activities will support cash for work in rural and urban areas through existing non-government CDCs and will sustain urgent basic services such as clean water supply, sanitation, roads and drought and flood resistant works. UNOPS will work with the established non-government Community Development Councils (CDCs), coordinated closely with community initiatives being supported by UN agencies, funds and programmes.
- Emergency Food Security Project (EFSP), implemented by FAO – total grant USD 195 million. The project supports up to 1 million households to receive improved production packages and benefit from cash for work activities in target drought affected areas. Around 300,000 ha of land will be covered by 32,000 MT certified wheat and vegetable seeds, as well as the provision of fertilizer, equipment and services. Around 100,000 ha of land will be served with improved irrigation and watershed services that generate short-term employment of about 3.5 million

person-days. The activities will be prioritized to reduce the next winter need for humanitarian crisis response.

- Emergency Water Relief Project, implemented by Aga Khan Foundation – total grant USD 100 million. The project has four components. 1) Provision of Emergency Water Supply in Identified Rural Areas, will finance several emergency interventions in rural areas in extreme and severe drought-affected provinces. 2) Improved Surface Water Irrigation Using Solar Technologies in Selected Rural Areas, will finance the provision of off-grid solar systems and, where applicable, energy-efficient equipment to support installation and improved surface water irrigation efficiency in the selected areas. 3) Technical Training and Public Awareness Campaigns, aims to build the capacities of technical experts (both male and female) working in water resource planning and delivery. 4) Implementation Support, aims to support the costs that the Aga Khan Foundation USA and UNOPS incur to manage and oversee the program, including technical support, training, monitoring, and reporting.
- Afghanistan NGO/CSO Support Project (NCCSP), implemented by UNDP – total grant USD 20 million. The project provides capacity strengthening for NGOs/CSOs to i) engage in effective project management; and ii) provide adequate reporting on results, thereby enhancing the overall effectiveness of the international response where this utilizes Afghan organisations.

In addition to the on-going projects mentioned above, ARTF is preparing a limited number of extensions, as shown below (also within the mid-2025 funding/implementation window).

- Health II: USD 240m Remaining allocation amounts depend on committed ARTF replenishments.
- Micro finance pilot: USD 25m.
- Agriculture and Food Security II: up to USD 100m.
- Community Resilience and Livelihoods II: up to USD 100m.

6 Budget

The project budget is DKK 35 million for 2024/25. This is an overall contribution to the ARTF and will not be disaggregated within the ARTF outcome areas as earmarking is not permitted. It should be noted that ARTF contributions are subject to a 4% World Bank overhead as well as overheads charged by the various UN implementing agencies.²² A single transfer will be made for the two-year period upon approval of the overall Danish Transition Programme (expected February 2025).

Budget: DKK M

Result area	2024	2025
Un-earmarked contribution to ARTF ²³	33.6	
4% Project implementation & coordination (ARTF management cost)	1.4	
Total	35.0	

²² The World Bank has negotiated UN indirect between 2% and 6%, depending upon the agency concerned.

²³ The figure shown here is gross of UN implementing agency overhead. Thus, the net contribution will be lower than stated here.

7 Institutional and Management arrangement

The management arrangement described below will ensure adequate reporting, dialogue, learning and timely decisions about the project, including possible adaptations to ensure achievement of agreed outcomes. Reference is made to the arrangements included in the bilateral agreement with the World Bank.

The ARTF has a three-tier governance framework setting policy and strategy, overseeing finances and allocations, and managing contributions and administrative functions of the ARTF. The ARTF Steering Committee (SC), consisting of the World Bank and ARTF donor countries, sets policy and the strategy. The Steering Committee makes decisions on a consensus basis informed by recommendations of the ARTF Strategy Group. The ARTF Management Committee (MC) oversees ARTF finances and reviews proposals to commit funds considering technical quality, alignment with the current financing strategy and coordinated engagement with other major funding streams in Afghanistan. The SC and MC are supported by the ARTF Strategy Group which contributes to the development of the ARTF strategy/approach, implementation of strategy and individual ARTF programmes and advises the Steering Committee on updates to the strategy/approach. Sectoral Technical Working Groups coordinate across the bilateral and multilateral partners under the new Afghanistan aid architecture (post-August 2021). The World Bank serves as ARTF Administrator. In this capacity, the World Bank is responsible for ARTF finances. The World Bank also manages secretariat functions to monitor and report on ARTF program performance and convene governance meetings.

ARTF activities in Afghanistan are focused on sector programmes (of which there are currently six), each led by a UN agency which is responsible for (i) overall coordination; (ii) fiduciary arrangements; (iii) engagement with communities; (iv) safeguards management; (v) quality assurance; (vi) monitoring and reporting; and (vii) management of technical assistance activities. The implementing agency typically establishes a Programme Implementation Unit (PIU) to coordinate implementation. The PIU includes staff supporting several key functions: project management and coordination, FM, procurement, community mobilization and training, engineering, reporting, M&E, field coordination, gender, grievance redress, and environmental and social risk management.

ARTF projects are aligned with the priorities set out in the ARTF Approach paper and designed by the World Bank in consultation with relevant UN agencies and other sources of expertise. The design process includes discussion in the ARTF Strategy Group, which includes donors, before being approved by the ARTF Management Committee.

The UN implementing agencies engage NGOs and private sector companies as implementing partners to deliver project activities to targeted communities. Selected implementing partners will have responsibilities that include but are not limited to: (i) identification and mobilization of target beneficiaries; (ii) delivery of production inputs and advisory/training support; (iii) programme activities and (iv) coordinate cash payments. The UN agency concerned is responsible for monitoring the activities implemented by the implementation partners and reporting on their progress. It ensures that the implementation partners are properly trained on implementation arrangements, project design and approach, as well as work closely with targeted communities. A Project Implementation Manual (PIM) elaborates in detail the operating principles and procedures.

From the Danish side, the project will be managed by the MFA/ALO. ALO will draw from these meetings and the ARTF reporting for its own Annual Stocktaking Report (ASR), which will be at overall programme level. At project level, the monitoring will also be used to inform decisions about possible adaptation and use of the unallocated budget attached to the overall Transition Programme.

The ARTF's annual reporting arrangements and formats will apply to the Danish support and separate bilateral reporting is not required. The Danish MFA will participate in the ARTF Strategy Group. Danish priorities and aid effectiveness will be pursued through these dialogue and coordination arrangements with the overall aim of promoting an effective and efficient channelling of support in line with aid effectiveness principles and Danish priorities.

The Danish MFA shall have the right to carry out any technical or financial supervision mission that is considered necessary to monitor the implementation of the project. After the termination of the project support, the Danish MFA reserves the right to carry out evaluations in accordance with this article.

7.1 Financial Management, planning, and reporting

Both parties will strive for full alignment of the Danish support to the ARTF's financial management rules and procedures and Danida Aid Management Guidelines.²⁴ The ARTF is administered by the World Bank (jointly with the International Development Association (IDA) and based on IDA's Articles of Agreement and its Fragility, Conflict and Violence (FCV) policy). These authorize direct financing for international organizations. ARTF funds are deployed through Recipient-Executed Grants to UN agencies and international NGOs. Disbursements to UN agencies are based on advances and reconciliation, based on estimated financing needs developed by the Bank teams and discussed with the UN agencies.

Financial management arrangements are governed by the Financial Management Framework Agreement (FMFA) between the World Bank and UN agencies, which provides for the use of the UN's financial regulations. The UN agencies make available to the World Bank the audited annual financial statements of the agency concerned with the related report of the external auditor appointed for each year of the Project implementation period, not later than September 30 of the following year.

Different fund transfer procedures are used according to whether there is a transfer outside of Afghanistan or within it. In the first case, payments for goods and services imported from abroad are made "off shore" and there is no interaction with the Afghan banking and financial system. The UN agency uses wire transfer to transfer the money to the USD, offshore account of the supplier, who then initiates shipping the goods or performance of services. A similar process is followed in case of payments in other major currencies. In the second case, payments to be delivered to Afghanistan, the UN is currently leveraging physical shipments of US banknotes. The UN procures the banknotes and organizes their shipment to Kabul, where they are deposited in the vault of the Afghanistan International Bank (AIB). Upon receipt, the notes increase the balance of the UN agency's US dollar account held with the AIB. The UN is also working with the support of the World Bank Group to set up the Humanitarian Exchange Facility (HEF) to match the US dollar liquidity needs of Afghan importers with the Afghani liquidity needs of the UN system without any cross-border movement of cash.

7.2 Monitoring arrangements

The World Bank will take overall responsibility for monitoring the implementation of the ARTF programmes and for narrative and financial reporting to development partners. This will draw from reporting by the implementing partners as well as field visits as may be arranged.

Dialogue with the World Bank and other development partners provides an important means of monitoring overall developments and in presenting Danish priorities and hearing those of the other donors and the implementing partners. This will involve as officials from the MFA and will take place bilaterally as well as together with other donors through the ARTF Strategy Group which will, likewise,

²⁴ <http://amg.um.dk/en/programmes-and-projects/january-2017-guidelines-for-programmes-and-projects>. See also <http://amg.um.dk/en/Technical-guidelines/financial-management/>

provide an opportunity for the ARTF to provide report updates on a regular basis. Danish participation in the ACG will continue to provide useful overall coordination, monitoring of overall developments in the country and the international community's response.

Monitoring will also be carried out by third party monitors (TPM) contracted by the World Bank and the TPM reports will be made available to the Danish MFA and other partners. It will likewise benefit from the monitoring and reporting (including TPM) provided by the UN implementing partners.

7.3 Reviews and evaluation

Denmark will not initiate separate bilateral reviews of the technical programmes supported. Where relevant, Denmark will consider joining possible joint reviews, together with other contributing partners.

A Mid-Term Review (MTR) of the Danish Afghanistan Transition Programme will be conducted in late 2024/early 2025 to assess overall programme progress, including the support to the ARTF. It will assess overall progress, the impact of contextual changes, and the need for possible adaptation to ensure continued results delivery. The baselines for this will be the planning targets included in this project document and its updated results framework.

7.4 Communication

The World Bank will communicate the results of the ARTF to development partners and the wider community primarily through its website and the ARTF website. These sites will also publicise the results of economic and other analysis undertaken. The ARTF website includes a searchable database of relevant ARTF documents, including project documents, monitoring reports and other analysis and reporting. In addition, regular updates will be provided to the ARTF Strategy Group.

In cases where the Danish MFA wishes to undertake significant communications activities, the ARTF will likewise be consulted.

8 Risk Management

A summary of the risk analysis and risk response for programmatic and institutional risk factors is included at Annex 4. Assessment of risks and assumptions will be included as a regular part of the project's monitoring processes.

The World Bank applies an assessment tool focused on the following categories of risk: (i) design and implementation; (ii) diversion of funds to the interim Taliban administration; (iii) integrity/corruption; (iv) payments; (v) reputational risk; (vi) risks related to the non-accrual status of Afghanistan, and (vii) security. Design risks will be mitigated by working closely with UN agencies and INGOs, ARTF partners and TPMA experts in collecting and verifying data to ensure programme design is evidence-based and grounded in a comprehensive sector assessment. Fiduciary risks will be mitigated by UN agencies using their own fiduciary arrangements, in accordance with negotiated Framework Agreements (Financial Management Framework Agreement, FMFA and Fiduciary Principles Accord, FPA) and Bank IPF operational policy requirements. Environmental and social risks during implementation will be mitigated by the identification and development of environmental and social risk mitigation measures, activities and timelines, as well as clear protocols and procedures for management of incidents.

There is a risk of diversion of funds to the interim Taliban administration, which is assessed to be substantial. Risks related to tax payments are mitigated by the application of Bank policies, which can exclude the payment of taxes from financing, and declare any tax payments under Bank financing ineligible. The risk of seizure of funds is mitigated by the agreements between the UN and the interim Taliban administration on the use of humanitarian and development assistance. Risks remain high but can be reduced on the aspect of payment of taxes.

There are also reputational risks where the ARTF may be either perceived as indirectly supporting the Taliban or not providing enough support to the people of Afghanistan. These risks will be managed through proactive communication efforts focusing on the delivery of basic services support to the Afghan people, while stressing the limited engagement with the interim Taliban authorities.

The project includes various opportunities for dialogue at a senior level where such issues, should they arise, can be discussed.

9 Closure

As the Danish support is fully aligned and harmonised with ARTF priorities and other international partners, and is relatively modest in size compared with overall ARTF resources, it is anticipated that closure of the project will not have major effects on the ARTF's ability to maintain its activities within the agreed areas.

The formal closure of the project will consist of the following three steps:

- (i) ARTF final financial and narrative report.
- (ii) The Danish MFA's final results report (FRR).
- (iii) Closure of accounts: final audit, return of any unspent funds and accrued interest and administrative closure by reversing remaining provision.

Annexes:

Annex 3: Theory of Change, Scenario and Result Framework

Annex 4: Risk Management

Annex 5: Budget Details

ANNEX 3: THEORY OF CHANGE, SCENARIOS AND RESULTS FRAMEWORK

The project is based upon a *most likely case scenario* which foresees that the present situation will broadly continue. The Taliban will maintain a conservative policy position, although local variations are likely to continue to be possible. There will be limited internal and external political dialogue, continued restrictions on civic engagement and the inclusion/participation of women. The economic position may display some signs of recovery but this will be offset by declining aid flows. The security context will remain relatively stable. The country will remain vulnerable to economic and environmental shocks coupled with high levels of poverty and food insecurity. In this scenario, major aid mechanisms (UN agencies and trust funds) may start to move towards more sustainable service delivery, although aid will remain off-budget.

In this context, the project **theory of change** is that:

IF essential basic services are functioning, and essential food security service delivery supported and enabled equitably, and

IF the most vulnerable receive basic income, livelihoods support and local economies are strengthened with due attention to climate/environmental factors, and

IF communities are prepared for disaster management and water and natural ecosystems are restored, and

IF conflict sensitive and inclusive participatory processes are fostered to identify Afghan led solutions, gender equality is improved, access to justice strengthened and communities are involved in planning

THEN people can meet their basic needs without relying on humanitarian assistance, and livelihoods are saved with people able to earn a living to sustain themselves and their families, and communities can continue to function; and population displacement is reduced, and communities will be able to prevent further deterioration and recover more rapidly and sustainably; and social cohesion and resilience is strengthened at community level.

This theory of change rests upon a number of **assumptions**, including that:

The DFA will remain in power and will continue to be isolated internationally and will continue to be unable to provide basic needs to the population. It is also assumed that the DFA's form of governance will continue to be exclusionary and unrepresentative.

It is assumed that there is sufficient donor backing to the ARTF to enable it to continue to manage and finance its current project portfolio in a way that complements other international engagements (notably the STFA and bilateral support to UN agencies). This is a critical assumption and presents clear risks if it is not fulfilled. The Danish MFA will monitor the situation closely, together with like-minded donors.

It is also assumed that strong linkages and coordination of the support to women and girls can be delivered in view of the new restrictions, and that sufficient engagement with local level stakeholders can be established to foster ownership of activities, identification of demand-based interventions, and strong support for what is being achieved together.

It is further assumed that operational and access arrangements for target-areas are strong enough to allow access for contractors, partners and freedom of movement, and that contributing UN agencies remain committed to pursuing this in a coherent fashion with the integrated area-based approach underpinning of mechanisms, notably the STFA.

It is also assumed that Denmark will participate to the degree possible in the ARTF's various decision-making organs as well as joint donor set-ups (such as the Nordic+) and these will provide mechanisms for promoting specific Danish priorities and monitoring overall donor support and ARTF delivery.

Results Framework

The results highlighted below are selected for Danish MFA monitoring purposes.²⁵

Project Title		ARTF	
Project Objective ²⁶		<ul style="list-style-type: none"> • Equitable access essential services that meet minimum quality standards. • More people in Afghanistan, notably women and vulnerable groups, benefit from an increasingly inclusive economy, with greater equality of economic opportunities, jobs, more resilient livelihoods, strengthened food value chains, and improved natural resources management. • More people participate in an increasingly socially cohesive, gender equal, and inclusive society, where the rule of law and human rights are progressively upheld, and more people can participate in governance and decision-making. 	
Output 1		Increased utilisation and quality of essential health services.	
Output indicator		# children fully vaccinated. # women and children who have received basic nutrition services.	
Baseline	Year	2023	0 0
Annual target	Year 1	2024	
Annual target	Year 2	2025	1,973,536 (986,768 girls) 4,033,138
Output 2		Access to learning opportunities for girls and boys and improved learning conditions in project supported schools.	
Output indicator		# of children supported with learning opportunities. # of community based education classes supported.	
Baseline	Year	2023	0 0
Annual target	Year 1	2024	
Annual target	Year 2	2025	182,000 5,000
Output 3		Short term livelihood opportunities and urgent essential services delivered in rural and urban areas.	
Output indicator		# people with improved access to basic services. # number of working days created (rural and urban).	
Baseline	Year	2023	0 0
Annual target	Year 1	2024	
Annual target	Year 2	2025	7,400,000 22,900,000
Output 4		Production of food security crops for targeted smallholder farmers restored.	
Output indicator		% wheat crop production increase (targeted households) in project intervention areas. Area (Ha) provided with improved irrigation or drainage services.	
Baseline	Year	2023	0

²⁵ Note that results shown here are taken from the six ARTF projects (one per output). Note also that the World Bank is not using intermediate targets (ie for 2024) and monitoring is against the 2025 target shown.

²⁶ Objectives are taken from the ACG framework which is aligned with the UNSF and to which the ARTF aligns

			0
Annual target	Year 1	2024	
Annual target	Year 2	2025	15% 137,000
Output 5			
Output indicator		Capacities of selected registered nation and local NGOs and CSOs improved	
Output indicator		% NGO/CSO personnel capacity enhanced in core management and service delivery.	
Baseline	Year	2023	0
Annual target	Year 1	2024	
Annual target	Year 2	2025	50%

ANNEX 4: RISK MANAGEMENT

The following risks are mainly drawn from the ARTF Approach 2.0 and ACG September 2023 notes.

Programmatic risks

Risk Factor	Likelihood	Impact	Risk response	Residual risk	Background assessment to
Design shortcomings lead to weaker than expected performance.	Likely	Major	Design risks will be mitigated by working closely with UN Agencies and INGOs, ARTF partners and TPMA experts in collecting and verifying data to ensure program design is evidence-based and grounded in a comprehensive sector assessment.	Risks reduced.	The complicated and rapidly changing operating environment, including limited technical and policy interaction with DFA, makes robust planning and implementation difficult and sudden changes may result in weaker than expected project performance.
Environmental and social shortcomings (adverse impacts).	Likely	Moderate	Environmental and social risks during implementation will be mitigated by the application of E&S risk mitigation measures, activities and timelines, as well as clear protocols and procedures for management of incidents. Continued reliance on the ARTF TPMA by all partners, on data gathering and reporting, will allow for early identification of concerns and development of adaptive management responses.	Risks reduced.	The complicated and rapidly changing context makes robust planning and implementation difficult with consequent higher risks of adverse environmental and social effects.
Weaker than expected coherency with other engagements (e.g. STFA) on basic needs.	Unlikely	Moderate	Increased role of sector and area-based coordination. Strengthen coherence at UN agency level (internal and across agencies). Increase field based TPM.	Risks reduced.	There is close coordination at overall policy and intervention level between WB and UN, including through technical working groups. However, the scale of response required may mean that some areas receive insufficient services.
Insufficient funding to support basic needs in medium term	Likely	Major	Requires active engagement with donors through ACG, ARTF SG and other fora so secure IDA funding. Prioritisation of intervention areas.	Risks reduced.	Currently there is a significant medium term funding shortfall.

Inability to fully incorporate climate resilience.	Unlikely	Low	Address climate adaptation across all funding streams through involvement of technical working groups (STWGs) to be informed by gap analysis.	Risks reduced.	Climate resilience is not yet featuring at objective level in ARTF projects. ACG donors raised this as a priority in the September 2023 Istanbul meeting.
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Institutional risks

Risk Factor	Likelihood	Impact	Risk response	Residual risk	Background to assessment
Misappropriation /diversion of funds.	Likely	Moderate	Fiduciary risks will be mitigated by UN agencies using their own fiduciary arrangements, in accordance with Financial Management Framework Agreements and Fiduciary Principles and bank supervision, monitoring, reporting and E&S risk management.	Risks reduced.	Complex operating environment means that regular fiduciary checks may not be possible to the same degree as in other projects. Funds may be diverted to the DFA.
Difficulties in ensuring smooth transfer payments.	Likely	High	The Bank's technical role in this process will help in identifying ways to ensure that funds can flow to beneficiaries, including through the proposed Humanitarian Exchange Facility, even if residual risk on this issue remains significant.	Risks reduced.	Technical work on options to manage payments under the current sanctions' regime is ongoing. The Humanitarian Exchange Facility provides a mechanism for cash USD to be deposited in the AIB and accessed for project purposes.
World Bank is either perceived as indirectly supporting the Taliban or not	Likely	Potentially significant	These risks will be managed through proactive communication efforts focusing on the delivery of basic services support to the Afghan people,	Risks reduced.	Donor dilemma relating to the extent of basic needs and

providing enough support to the people of Afghanistan.			while stressing the limited engagement with the interim Taliban authorities.		failure of the DFA to deliver.
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ANNEX 5 – BUDGET

Note that the Danish support will be pooled with other ARTF partners and that each of the six ARTF projects includes its own budget at output level and these are used for monitoring and reporting purposes by the World Bank. Danish funds will be co-mingled with funds from other donors and the IDA and it is not therefore possible to provide a distinct Danida-related output-based budget.

In consultation with like-minded donors, the MFA/ALO will seek to ensure transparency in financial reporting against approved ARTF projects budgets at output level.

The overall Danish contribution is as follows:

Budget: DKK M

Result area	2024	2025
Un-earmarked contribution to ARTF ²⁷	33.6	-
4% Project implementation & coordination (ARTF management cost)	1.4	-
Total	35.0	-

Overview of WB and implementing agency overhead costs according to project

- HER - WB (4%), UNICEF (4%)
- EERA - WB (4%), UNICEF (4%)
- EFS - WB (4%), FAO (5%)
- CRLP - WB (4%), UNOPS (2%)
- CSP - WB (4%), UNDP (6%)
- WERP - WB (4%), UNOPS (2%)

The World Bank ARTF overhead is taken directly from the contribution while the implementing agency overhead costs are embedded in the costs for each project, as described in the sections below.

ARTF outcome costs (USD)

The following provides an overview of the ARTF budgets for each project area and an explanation of the implementation and management costs. All details provided by World Bank, ARTF unit.

1. Health Emergency Response (HER) Project²⁸

²⁷ In addition, the UN implementing agencies also require a contribution to management costs. Thus, the net contribution will be lower than stated here.

²⁸ Includes contribution from Global Financing Facility (GFF)

Table 1. Project Cost Breakdown

Components	ARTF (US\$ millions)	GFF (US\$ millions)	Total (US\$ millions)
Component 1: Urgent provision of essential primary and secondary health services	270.73	18.27	289
Sub-component 1.1: Enhancing utilization and quality of the Basic Package of Health Services and Essential Package of Hospital Services through performance-based service contracts with Service Providers	251.73	18.27	270
Sub-component 1.2: Enhancing community and facility level nutrition services	6.3	-	6.3
Sub-component 1.3: Enhancing the health system capacity to prevent and respond to infectious outbreaks and to eradicate polio	12.7	-	12.7
Component 2: Strengthening service delivery and Project coordination	43.27	0.73	44
Sub-component 2.1: Promoting quality of care and strengthening healthcare worker capacity	3.0	-	3.0
Sub-component 2.2: Enhancing quality health product and equipment supply chains	6.0	-	6.0
Sub-component 2.3: Strengthening monitoring and ensuring accountability	10.0	-	10.0
Sub-component 2.4: Project implementation and coordination (including cost recovery rate of 4 percent)	24.27	0.73	25.0
TOTAL	314.0	19.0	333.0

Sub-component 2.4 supports the UNICEF’s direct and indirect costs. The direct costs will focus on project implementation and coordination, as well as ensuring monitoring and evaluation (M&E) of overall institutional, strategic/programmatic, operational, and contextual risks across the program through functions across the office (e.g., financial management, human resources, supply and logistics, partners’ management, information and communications technology systems and information security). It will also support the regular reporting to the WB. Specific activities include direct management and supervision costs required to support project implementation (including the use of remote monitoring technology), such as: (i) handling procurement, financial management, and disbursement management, including the preparation of withdrawal applications under the Project; (ii) ensuring that independent audits of project activities are carried out according to the UNICEF regulatory framework; (iii) ensuring that all reporting requirements for ARTF are met according to the Project Grant Agreements; (iv) establishing an operational grievance redress mechanism (GRM) for UNICEF supported activities to document any possible complaints and ensure follow-up; and (v) monitoring project targets and results in coordination with the SPs.

2. Education Emergency Response Project (EERP)

Table 1: Project Costs

Components	ARTF (US\$ million)
Component 1: Support Access to Learning Opportunities	32.1
Sub-component 1.1: Support to Community Based Education	27.1
Sub-component 1.2: Innovative Block Grants Program to promote inclusion	5.0
Component 2: Improving Learning Conditions at project-supported schools	51.6
Sub-Component 2.1: Gender focused rehabilitation of school infrastructure and Higher Performance Tent	22.9
Sub-component 2.2: Distribution of Teaching and Learning Materials	28.7
Component 3: Strengthening monitoring and ensuring accountability	16.3
Sub-Component 3.1: Monitoring project activities and conducting sectoral surveys	5.2
Sub-component 3.2: Project implementation and coordination	11.1
TOTAL	100

Sub-component 3.2 supports UNICEF's direct costs for project implementation and coordination, as well as ensuring M&E of overall institutional, strategic/programmatic, operational, and contextual risks across the program through functions across the office (e.g., financial management, human resources, supply and logistics, partners' management, information and communications technology **systems** and information security). It will also support the regular reporting to the WB. Specific activities include direct operational management and supervision costs required to support project implementation (including the use of remote monitoring technology), such as: (i) handling procurement, financial management, liquidity and disbursement management, including the preparation of withdrawal applications under the Project; (ii) ensuring risks are mitigated and in compliance, including the application of UNICEF regulatory framework (ex: Harmonized Approach to Cash Transfers (HACT)²⁵); (iii) ensuring that all reporting requirements for ARTF are met according to the Project Grant Agreements; (iv) establishing an operational grievance redress mechanism (GRM) for UNICEF supported activities to document any possible complaints and ensure follow-up; and (v) operating costs to support results delivery.

3. Afghanistan Community Resilience and Livelihood Projects

Table 3. Cost of project, by component

Components	ARTF (US\$ millions)
1. Emergency Livelihoods Support and Services in Rural Areas	\$141
2. Emergency Livelihoods Support and Services in Urban Areas	\$65
3. Social Grants for Women and the Most Vulnerable in Rural and Urban Areas	\$18
4. Strengthening Community Institutions for Inclusive Service Delivery especially for Women	\$27
5. Implementation Support	\$14
TOTAL	\$265

Sub-component 5 supports the costs of the UN implementing partner, UNOPS, to manage and oversee the program (2%), including technical support, training, monitoring and reporting upon results. This component will finance: (i) general management support and indirect costs and fees for the implementing partner; (ii) direct project management and supervision costs required to support the implementation of the project; (iii) project monitoring, evaluation and coordination at the national and regional levels; (iv) project tailored Management Information System (MIS) and Geospatial Information System to promote transparency and accountability; and (vi) the establishment of a Grievance Redress Mechanism (GRM).

4. Emergency Food Security (EFS) Project



Restoring Agriculture Production	106.00
Provision of Water and Resilience Services	62.00
Implementation Support	27.00

Implementation support covers FAO's (i) indirect costs (5%); (ii) direct project monitoring and supervision costs required to support implementation of the Project; (iii) project monitoring, evaluation, and coordination at the national and regional levels; (iv) mobilization of farmers' associations, and Community Development Councils (CDCs) to facilitate consultation and community sensitization; and (iv) establishment and maintenance of a grievance redress mechanism.

5. Water Emergency Relief Project (WERP)

Components	
Component Name	Cost (US\$, millions)
Component 1: Provision of emergency water supply in identified rural areas	52.00
Component 2: Improved surface water irrigation using solar technologies in selected rural areas	35.00
Component 3: Technical training and public awareness campaigns	3.00
Component 4: Implementation support	10.00








































Component 4 supports the costs the Aga Khan Foundation USA (AKF-USA, \$6 million) and UNOPS (\$4million) incur to manage and oversee the program, including technical support, training, monitoring, and reporting. It will finance (a) the direct project management and supervision costs required to support project implementation; (b) general management support and indirect costs and fees for the PIEs; (c) project monitoring, evaluation, and coordination at the national and regional levels; and (d) establishment of a Grievance Redress Mechanism (GRM).

6. Afghanistan NGO/SCO Capacity support project (CSP)

Components	
Component Name	Cost (US\$, millions)
Mapping and Capacity Strengthening of Select NGOs and CSOs	5.00
Operational Support Sub-grants to Select NGOs and CSOs	10.00
Development and Coordination of NGO Platform(s)	1.50
Project Implementation Support	3.50

Implementation support relates to UNDP's project management activities, which include: (i) general management support and indirect costs and fees (6%); (ii) direct project management and supervision costs required to support project implementation; (iii) project monitoring, evaluation and coordination at the national and regional levels; (iv) project tailored Management Information System (MIS) and Geospatial Information System (GIS) to promote transparency and accountability; and (v) the establishment of a Grievance Redress Mechanism (GRM)

Support to Raoul Wallenberg Institute Afghanistan programme

<p>Key results:</p> <ul style="list-style-type: none"> - Increased access to concrete recommendations and potential solutions, aimed to more effectively promote human rights, including gender equality, in Afghanistan. - Increased scholarship and academic discourse on the human rights situation, including in relation to gender equality. - Maintained and/or enhanced capacities of Afghan researchers to produce high quality research that contributes to monitoring, promoting and protecting human rights in Afghanistan. - Increased capacities of Afghan human rights defenders to work for human rights, gender equality and inclusive governance in Afghanistan, in exile, including through engagement with UN mechanisms. <p>Justification for support:</p> <p>RWI's Afghanistan programme provides a unique opportunity to link capacity support and research provided through Afghan human rights defenders to the mandate of the UN Special Rapporteur on Human Rights in Afghanistan (who is visiting professor at RWI). This will help increase the UNSR's access to Afghan human rights actors and enhance the availability of up to date human rights data more broadly, including in relation to women, girls and other disadvantaged groups. This is a joint Nordic approach (involving Denmark, Norway and possibly Sweden) building upon previous Swedish support that has been successful.</p> <p>Major risks and challenges:</p> <p>It is possible (though unlikely) that the mandate of the UNSR will not be renewed, which would greatly reduce the project's influence. It is likely that risks associated with activities outside Afghanistan (but involving Afghans still inside the country) will continue and possibly increase. Tensions could arise between groups inside Afghanistan and outside and between different ethnic groups, which could result in dialogue fora becoming less productive.</p>	File No.	23/20558																				
	Country	Afghanistan																				
	Responsible Unit	ALO																				
	Sector	Human Rights																				
	Partner	Raoul Wallenberg Institute																				
		<i>DKK million</i>	2024	2025	Total																	
	Commitment	10.0	10.0	20.0																		
	Projected disbursement	10.0	10.0	20.0																		
	Duration	24 months																				
	Previous grants	-																				
	Finance Act code	06.32.02.09.																				
	Head of unit	Lars Bo Møller																				
	Desk officer	Bjørn Blau																				
	Reviewed by CFO	NO / YES: Andreas Stabursvik																				
Relevant SDGs	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center; padding: 5px;">  1 NO POVERTY </td> <td style="text-align: center; padding: 5px;">  2 NO HUNGER </td> <td style="text-align: center; padding: 5px;">  3 GOOD HEALTH, WELLBEING </td> <td style="text-align: center; padding: 5px;">  4 QUALITY EDUCATION </td> <td style="text-align: center; padding: 5px;">  5 GENDER EQUALITY </td> <td style="text-align: center; padding: 5px;">  6 CLEAN WATER, SANITATION </td> </tr> <tr> <td style="text-align: center; padding: 5px;">  7 AFFORDABLE CLEAN ENERGY </td> <td style="text-align: center; padding: 5px;">  8 DECENT JOBS, ECON. GROWTH </td> <td style="text-align: center; padding: 5px;">  9 INDUSTRY, INNOVATION, INFRASTRUCTURE </td> <td style="text-align: center; padding: 5px;">  10 REDUCED INEQUALITIES </td> <td style="text-align: center; padding: 5px;">  11 SUSTAINABLE CITIES, COMMUNITIES </td> <td style="text-align: center; padding: 5px;">  12 RESPONSIBLE CONSUMPTION & PRODUCTION </td> </tr> <tr> <td style="text-align: center; padding: 5px;">  13 CLIMATE ACTION </td> <td style="text-align: center; padding: 5px;">  14 LIFE BELOW WATER </td> <td style="text-align: center; padding: 5px;">  15 LIFE ON LAND </td> <td style="text-align: center; padding: 5px;">  16 PEACE & JUSTICE, STRONG INST. </td> <td style="text-align: center; padding: 5px;">  17 PARTNERSHIPS FOR GOALS </td> <td></td> </tr> </table>				 1 NO POVERTY	 2 NO HUNGER	 3 GOOD HEALTH, WELLBEING	 4 QUALITY EDUCATION	 5 GENDER EQUALITY	 6 CLEAN WATER, SANITATION	 7 AFFORDABLE CLEAN ENERGY	 8 DECENT JOBS, ECON. GROWTH	 9 INDUSTRY, INNOVATION, INFRASTRUCTURE	 10 REDUCED INEQUALITIES	 11 SUSTAINABLE CITIES, COMMUNITIES	 12 RESPONSIBLE CONSUMPTION & PRODUCTION	 13 CLIMATE ACTION	 14 LIFE BELOW WATER	 15 LIFE ON LAND	 16 PEACE & JUSTICE, STRONG INST.	 17 PARTNERSHIPS FOR GOALS	
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 13 CLIMATE ACTION	 14 LIFE BELOW WATER	 15 LIFE ON LAND	 16 PEACE & JUSTICE, STRONG INST.	 17 PARTNERSHIPS FOR GOALS																		
Strategic objectives	Better informed strategies and initiatives of key stakeholders to promote and protect human rights in Afghanistan.																					
Environment and climate targeting - Principal objective (100%); Significant objective (50%)																						
	Climate adaptation	Climate mitigation	Biodiversity	Other green/environment																		
Indicate 0, 50% or 100%	0	0	0	0																		
Total green budget (DKK)	0	0	0	0																		
Budget (engagement as defined in FMI):																						
Total				DKK 20.0 million																		

1 Introduction

The present project document outlines the background, rationale and justification, objectives, and management arrangements concerning Danish support to the Raoul Wallenberg Institute's programme in Afghanistan through Denmark's Afghanistan Transition Programme (ATP), 2024-2025. This has the objective of *better informed strategies and initiatives of key stakeholders to promote and protect human rights in Afghanistan*. The project document is an annex to the legal bilateral agreement with the Raoul Wallenberg Institute and constitutes an integral part hereof together with the documentation specified below.

The documentation refers to the partner documentation for the supported intervention, which includes the Proposal for the RWI Afghanistan Programme 2023-2026. On the Danish side, the main documentation, besides this Project document, is the Danish Afghanistan Transition Programme, 2024-2025, Programme Document.

2 Context, strategic considerations, rationale and justification

2.1 Context

The violent Taliban seizure of power in Afghanistan in August 2021 completely changed the political, security, social and economic situation in Afghanistan and thereby, also the context for the international engagement. Afghanistan continues to face multiple crises: a grave humanitarian situation; deterioration in human rights, especially rights of women and girls; massive economic constraints caused by Afghanistan's isolation from global markets and sources of finance; and a deep and widespread deterioration in public services. There is a high degree of uncertainty surrounding the country's legal framework; the Taliban have suspended the country's constitution and the constitutional bodies that it provided for, including the parliamentary system.

The changes have also had a major impact on human rights and civil society. The civic space has progressively shrunk, especially amongst actors working on governance, human rights, and media. Many civil society actors have fled the country and a gap is developing between the civil society remaining and the diaspora, leading to fragmentation in the civil society voice. There is virtually no direct participation by civil society in policy formulation. Meanwhile, the halt (and reductions) in development funding and the crisis in the banking sector have left many organisations without sources of income. National women-led organisations (WLOs) continue to be disproportionately impacted and compromise two-thirds of those organisations that reported as 'not operating' in 2023.¹ There are indications that, while certain areas are effectively off-limits, alternative entry points for civil society include primary education, livelihoods, health, and climate resilience.²

In terms of human rights, the Taliban de-facto authorities have progressively rolled back the progress achieved in the last twenty years, especially concerning rights for women and girls and minority groups. In particular, the decrees during 2022 and subsequently suspending the right for girls' education beyond sixth grade, women's access to universities, Afghan women's right to work for NGOs and the UN have gained international attention. The latter edit directly endanger the ability to assist the most vulnerable groups of the Afghan population, as it hinders the effective delivery of activities, leading to delays and inefficiencies.³ Afghanistan also stands as one of the countries where minority groups, especially those of religious backgrounds, are the most exposed to risks arising from repressive policies, persecution,

¹ Afghanistan Pulse Check: January - June 2023. IASC. 2023.

² EU roadmap for engagement with civil society in Afghanistan for the period 2023-2025.

³ Additional Reporting on Basic Human Needs Interventions, 3rd monitoring report (January to June 2023). IASC. 2023.

conflict, and intolerance. In 2021, Afghanistan ranked 4th out of 115 in the Peoples under Threat Ranking.⁴

2.2 Brief introduction to the Raoul Wallenberg Institute

The Raoul Wallenberg Institute of Human Rights and Humanitarian Law (RWI) is an independent academic institution, closely linked to Lund University. RWI was established in 1984 and now operates in seven countries, covering most regions in the world. The Institute works to contribute to a wider understanding of, and respect for, human rights and international humanitarian law through multi-disciplinary human rights research with education and support to practitioners.

Since the Taliban take-over and the closure of the Afghanistan Independent Commission for Human Rights (AIHRC), which had been supported by, amongst others, Denmark, RWI has hosted the UN Special Rapporteur on Human Rights (UNSR) in a visiting professor role. The UNSR's mandate is to monitor the human rights situation in Afghanistan, document and preserve evidence of human rights violations and abuses, report to the Human Rights Council and the General Assembly, and make recommendations to improve the human rights situation.

The UNSR's role is especially important in view of the extensive restrictions in the human rights area, especially concerning women and girls, as well as the constraints facing civil society and oversight institutions, including the suspension of parliament and demise of the Afghanistan Independent Human Rights Commission. While the UNSR is funded through the UN's regular budget, the experience is that his effectiveness can be increased through the provision of additional resources for translation, consultation with Afghan civil society and experts involved in documenting violations, and support with research. The hosting by RWI offers advantages in this respect. This logic forms the basis for RWI's Afghanistan Programme.

2.3 Summary of the strategic framework

The strategic framework for the project is provided by RWI's strategic plan 2022-2026, the mandate of the UNSR, RWI's Afghanistan Programme, as well as Danish policies and strategies.

RWI's Strategic Plan sets out its overall vision, goals and the theory of change underpinning them. RWI's vision is 'just and inclusive societies with effective realisation of human rights for all' and it works towards this through four thematic priority areas: Non-Discrimination & Inclusion; Access to Justice; Human Rights & the Environment; and Business & Human Rights. For cross-cutting areas, such as gender equality, RWI applies a two-pronged approach of 1) having specialised initiatives on the issue in question and 2) ensuring that the theme is mainstreamed into the work. The core logic is that by supporting practitioners and bringing people together around human rights, on the basis of new knowledge and tools developed and connecting theory and practice, the Institute will contribute to lasting human rights change. It is also assumed that by connecting the global, regional, national and local levels in its work, it becomes more effectual and synergetic. A further assumption is that changes in knowledge, skills, attitudes, as well as structures can make laws, decisions, and policies increasingly informed by, and applied in accordance with, human rights and that more organisations and institutions better promote, protect and practise human rights.

In regard to RWI's Afghanistan programme, the UNSR for Afghanistan has a central role. His mandate is provided by the Human Rights Council resolutions [48/1](#) and [51/20](#) which require him to monitor the situation of human rights in Afghanistan and report on the developing situation of human rights, and to make recommendations to improve it; assist in fulfilling the human rights obligations arising from international treaties that Afghanistan has ratified; offer support and advice to civil society; to seek,

⁴ Peoples under Threat data. Minority Rights Group International. 2021.

receive, examine and act on information from all relevant stakeholders pertaining to the situation of human rights in Afghanistan; document and preserve information relating to human rights violations and abuses; and integrate a gender perspective, a child's right perspective and a survivor-centred approach throughout the work of the mandate. The Special Rapporteur's status as an independent expert makes him distinct from UNAMA, which reports to the United Nations High Commissioner for Human Rights and is formally part of the United Nations Secretariat. Nevertheless, the two institutions share complementary mandates and work closely together. In accordance with Resolution 48/1, the Special Rapporteur receives specific expertise and support from OHCHR.

On the Danish side, the key policy documents are the Danish Government's new *Danish Foreign and Security Policy Strategy* (May 2023), the Danish development strategy – *The World We Share* – and *The Government's Priorities for Danish Development Cooperation (2023-2026)*.

The Foreign and Security Strategy highlights a range of political priorities that are relevant to this project, including the importance of a broad, rules-based approach to security that is founded on equal partnerships and sustainable solutions based on shared interests. The strategy notes the diverse and often globalised nature of threats and their effects requires broad-based responses that contribute to political stability and security, sustainable economic development, green trade, and responses to climate change. It is further emphasised that Denmark will engage in credible and equal dialogue on local as well as global challenges based on the international system and universal values, including human rights.⁵ *The World We Share* has four strategic objectives: a) prevent poverty, fragility, conflicts and violence and create sustainable alternatives to irregular migration and displacement; b) fight irregular migration and help more people better along key migration routes; c) prevent humanitarian crises and be a strong humanitarian partner during and after crises; and d) deliver safety and security through peacebuilding and stabilisation.⁶ Finally, *The Government's Priorities for Danish Development Cooperation (2023-2026)* likewise places firm emphasis on the importance of maintaining the rules-based on the international system and universal values, including human rights.⁷ These strategies remain highly relevant to the Afghanistan context and to the current project.

At the global level, the project is informed by (and will contribute to) several SDGs, especially SDG 5 (gender equality), SDG 16 (peace, justice, institutions), and SDG 17 (partnerships).

2.4 Past results and lessons learnt

The project builds upon past experience with supporting Afghan human rights defenders and the work of the UNSR funded by SIDA between 2021-2023. During this period, seven Afghan research fellows were supported and their research facilitated, including through their cooperation with the UNSR in his visiting professor role. It has been found that the demand for research positions far outstretches the supply of these fellowships.

The project has also found that offering Afghan human rights researchers RWI fellowships has enabled them to contribute to expanding the current knowledge base on Afghan human rights issues through taking advantage of their experience and contacts. In terms of the hosting of the UNSR, it has been found that the outputs from the Afghan scholars and from stakeholder roundtables on issues related to the UNSC's mandate has feed into his reports and recommendations to the Human Rights Council and the General Assembly. There are complementary components in the RWI programme; for example, hosting the UNSR in a visiting professor role has enabled him to support the development of the Afghan researchers while facilitating specific studies of relevance for the UNSR mandate and making this

⁵ Danish Foreign and Security Policy Strategy, May 2023

⁶ The World We Share – Denmark's Strategy for development cooperation and humanitarian action, 2021.

⁷ The Government's priorities for Danish development cooperation, 2023.

available to the UNSR, this has contributed to increased knowledge internationally about the human rights situation in Afghanistan. Both RWI and the UNSR are very conscious of the importance of maintaining the UNSR's independence in relation to his mandate.

2.5 HRBA and cross cutting issues

The project rests solidly upon the four HRBA principles of participation, accountability, non-discrimination, and transparency, although recent Taliban proclamations restrict these in practice. The project's objective (and RWI's vision and mission) is directly related to protecting and promoting human rights and the HRBA principles thus underpin its work, despite the current constraints. The project will promote diversity in terms of gender, ethnicity and disability and other relevant factors, including through its selection of research fellows and participants in workshops and other activities. It will create tailored pages of its online learning platform that will be open to participants selected for programme activities.⁸ These pages will provide a vehicle whereby Afghan voices can be heard outside the country. The project will promote participation by drawing from the research fellows' contacts in the country and through use of online channels provided this does not place participants at risk. The UNSR is able to travel to Afghanistan and prioritises dialogue with different stakeholder groups, especially women and minorities. A major part of his work involves promoting accountability for human rights abuses; for example, through his regular reports to the Human Rights Council and the General Assembly. The project will ensure that gender issues are monitored and included in research topics. Gender equality and reversal of the Taliban's restrictions lie at the core of the UNSR's activities, and will be raised during his contacts with the DFA.

3 Project Objective

The project has the overall objective of: *better informed strategies and initiatives of key stakeholders to promote and protect human rights in Afghanistan.*

The project will contribute to this goal by: enabling a limited number of Afghan human rights academics/practitioners to pursue or continue their careers in human rights promotion and protection; increasing the scholarly and practitioner discourse on the human rights situation; increasing access to analysis and research on human rights; and increasing the capacity of human rights defenders. RWI's capacity and human rights experience, coupled with the colocation of the UNSR, are important enabling factors.

4 Theory of change and key assumptions

The project theory of change is that:

If there are increased opportunities for Afghan human rights defenders to work for human rights, gender equality and inclusive governance, including through pursuing careers focusing on human rights protection and promotion, and *If* the UNSR in his role as visiting professor at RWI is able to help build this capacity, *Then* the availability of relevant research on human rights in Afghanistan will be strengthened and, through the work of the UNSR, accountability for human rights abuses in Afghanistan will be increased, and the opportunities for well-founded and strategies and initiatives promoting and protecting human rights in Afghanistan will be enhanced. In the long-term, this *will contribute to* strengthened respect for human rights, including gender equality, in Afghanistan.

Key assumptions on which this theory of change builds include that:

⁸ RWI will do its utmost to ensure contributors are protected, although this places constraints on open access and there will remain risks of accidental or unauthorized disclosure.

- Interest remains high among Afghans in exile and in Afghanistan to conduct human rights research and that selected fellows, including women, are able to complete their research and share it;
- The capacity needs of Afghan human rights defenders are identified and they remain interested and are able to utilise their learning;
- The UNSR is able to continue to act as a visiting professor at RWI in parallel with his mandated responsibilities as UNSR;
- Human rights defenders still in Afghanistan are able to safely access online products made available;
- The research will be of sufficient quality to be shared as input in policy discussions and used in UNSR reports;
- The UNSR’s mandate remains and he continues to have access to human rights defenders as well as other stakeholders within and outside of Afghanistan;
- The UNSR and human rights researchers have access to fora and stakeholders where their research and recommendations are listened to and generate influence;
- The UNSR’s mandate provide opportunities for Afghan scholars, practitioners, and HRDs to learn, and to have a voice in international forums where human rights in Afghanistan is discussed, with a view to inform decisions of support by states and other international community actors;
- The DFA are willing to allow researchers, including women, to access dialogue and capacity development opportunities in regional countries.

The continued relevance of these assumptions will be monitored by RWI during the project implementation and any significant changes reported and discussed in the Annual Review Meetings (i.e. project steering group).

5 Summary of the results framework

For results-based management, learning and reporting purposes, Denmark will base the actual support on progress attained in the implementation of the project as described in the RWI’s concept note.

As part of this, the Danish MFA will have a particular focus on the outcome and outputs of the project and their associated indicators, as highlighted in the results framework below. The indicators shown here are cumulative and have been selected for the purposes of Danish MFA monitoring. RWI will monitor (and report) against the full set of indicators shown in the RWI programme document. In its dialogue with RWI and other partners, the MFA/ALO will emphasise the importance of a clear linkage in the expected results to positive effects in Afghanistan.

Project Title	RWI Afghanistan programme
Project Objective	Strengthened human rights and gender equality in Afghanistan
Impact indicator	Availability of constructive human rights-based proposals, prepared by and discussed among Afghan women and men from different ethnic/other groups to inform future inclusive policy, peace and transitional justice processes in Afghanistan.
Outcome 1	Better informed strategies and initiatives of key stakeholders to promote and protect human rights in Afghanistan
Outcome indicator	Number of relevant recommendations from the visiting professor; fellows, and in other research and activity reports ⁹ produced in the programme, focused on improving the human rights situation in Afghanistan.

⁹ Including in the 21 reports referred to in the footnotes of the target for output 3 below.

Baseline	Year	2023	Tbd.
Target	Year	2025	Approx. 220 (110 per year)
Output 1.1		Increased access to concrete recommendations and potential solutions, aimed to more effectively promote human rights, including gender equality, in Afghanistan.	
Output indicator		<ul style="list-style-type: none"> Availability of reports and recommendations in Pashto and Dari. 	
Baseline	Year	2023	Tbd.
Annual target	Year 1	2024	8 (UNSR reports & public statements).
Annual target	Year 2	2025	16 (UNSR reports & public statements.)
Output 1.2		Increased scholarship and academic discourse on the human rights situation, including in relation to gender equality.	
Output indicator		Number of research products produced by Fellows, UNSR, and programme experts and shared on the RWI website.	
Baseline	Year	2023	Tbd
Annual target	Year 1	2024	11
Annual target	Year 2	2025	22
Output 1.3		Maintained and/or enhanced capacities of Afghan researchers to produce high quality research that contributes to monitoring, promoting and protecting human rights in Afghanistan.	
Output indicator		Number of fellows taking part in the programme, disaggregated by gender, ethnicity, and country of residence.	
Baseline	Year	2023	Tbd.
Annual target	Year 1	2024	10
Annual target	Year 2	2025	20
Output 1.4		Increased capacities of Afghan human rights defenders to work for human rights, gender equality and inclusive governance in Afghanistan, in exile, including through engagement with UN mechanisms.	
Output indicator		Number of human rights defenders reached/that have interacted with the courses and training (specifically targeting women in Afghanistan).	
Baseline	Year	2023	Tbd.
Annual target	Year 1	2024	100 through open access courses, 20-25 participants per blended learning course (1-2 per year).
Annual target	Year 2	2025	200 through open access courses, 40-50 participants per blended learning course (1-2 per year).

5.1 Overview of the project's result areas

The sub-sections below highlight the key aspects of the project's four main result areas.

- Output 1: Policy input. The project will organise expert roundtables and forums relating to human rights in Afghanistan and facilitate research and dialogue that provides policy input, thereby adding further value to the UNSR's work promoting improvements in human rights in Afghanistan. This output will also contribute with a dedicated senior expert as well as funding strategic research and legal advice from which the UNSR will be able to draw in line with his mandate.
- Output 2: Dissemination and discourse. The project will enable the Afghan fellows' research on Afghanistan human rights and to be produced, stored and disseminated. This will include annual

research conferences. Strategic research projects will be aligned with the UNSR's agenda promoting improvements in human rights in Afghanistan.

- Output 3: Maintained or enhanced capacities of Afghan researchers. The project will enable 8-12 Afghan human rights academics and professionals per year to contribute individual and collaborative research inputs on relevant Afghan human rights issues, including in areas prioritised by the UNSR and the UN Human Rights Council. The fellows will be hosted at RWI in Lund or online and contribute to lectures, seminars and academic conferences. The intention is that four of the fellows will be located in Afghanistan.
- Output 4: Training human rights defenders. The project will develop and implement online modules on key human rights issues (translated into Dari and Pashto), thereby facilitating training for human rights defenders in Afghanistan. Additional training to be provided by RWI and the UNSR for specific groups and on specific topics relevant to the mix of human rights defenders both in Afghanistan and in exile.

The project incorporates a regional approach enabling Afghans residing in Afghanistan (and Afghans in other countries) to travel to neighbouring countries to attend training and dialogue activities organised by RWI and supporting the objectives of the project. This has the advantage of enabling easier travel (and permissions) for participants residing in Afghanistan. The precise details of this regional approach, which could contribute to each of the outputs above, will be developed by RWI and discussed with donors. As part of the approach, RWI will explore the possibilities for a limited number of Afghan women to pursue academic studies through scholarships at Indonesian universities. This would be managed by RWI and RWI will develop a concept note as a basis for approval by the Danish MFA.¹⁰

6 Budget

The project budget is DKK 10 million per year (2024 and 2025). This is an overall un-earmarked contribution to the RWI Afghanistan programme and forms part of the joint donor support (including Norway, Sweden (tbc), and possibly others).

The full programme budget at output level in SEK and DKK is shown in Annex 3.

7 Institutional and Management arrangement

7.1 Overall management arrangements

The management arrangement described below will ensure adequate reporting, dialogue, learning and timely decisions about the project, including possible adaptations to ensure achievement of agreed outcomes.

From the Danish side, responsibility lies with the Danish MFA/ALO, which will ensure that the agreed contribution is transferred on an annual basis and it will monitor overall progress and participate in annual review meetings with RWI and other donors. ALO will draw from these meetings and RWI reporting for its own Annual Stocktaking Report (ASR), which will be at overall programme level. At project level, the monitoring will also be used to inform decisions about possible adaptation and use of the unallocated budget attached to the overall Transition Programme.

On a day-to-day basis, the project will be managed by RWI, which will develop annual work plans to be approved by donors. A Programme Director will coordinate the programme and programme officers will

¹⁰ A specific concept note will be developed by RWI concerning the possibility of education scholarships for Afghan researchers at Indonesian universities. This will be developed in dialogue with the Danish MFA and possibly other donors. If approved, the Indonesia element would be funded by Denmark initially.

responsible for the implementation of activities under specific outputs. Programme associates will assist with travel and event logistics.

RWI will apply a Do No Harm approach so that all project activities are considered from a conflict sensitivity and safety perspective. Progress and priorities will be discussed jointly in Annual Review Meetings (where all donors will be present) building on narrative and financial reports. As the project will be supported through a pooled fund, there will be joint reporting. Decisions relating to possible adaptation during implementation will also be undertaken jointly. In order to ensure inclusion, the project will also be supported by a strategic consultative committee comprising trusted Afghan experts known to RWI.

The Danish MFA shall have the right to carry out any technical or financial supervision mission that is considered necessary to monitor the implementation of the project. This will include a Mid Term Review at the end 2024/early 2025, as discussed below.

7.2 Financial Management, planning, and reporting

Both parties will strive for full alignment of the Danish support to RWI's financial management rules and procedures and Danida Aid Management Guidelines.¹¹ RWI management will ensure efficient and effective management of Danish funds.

RWI is a non-profit charitable trust and, at present, is wholly dependent on external funding for all projects it carries out, that must fully cover each project's costs. This means not only the direct costs, but also the project's share of the Institute's overall costs, i.e. its indirect costs or overheads. The funding for the indirect costs is often calculated as a percentage of the total direct costs, but it can also be a fixed amount.

RWI has policies and regulations in place to support a transparent financial management in line with high international standards, including on procurement and against corruption, as well as a delegation scheme which sets out responsibilities and authority of different staff functions in financial management, to ensure proper checks and balances. External audits of the organisation are also conducted annually, as well as for externally funded programmes.

The Institute follows the regulations in the Swedish Accountancy Act (Bokföringslagen, BFL) and issues an Annual Report in accordance with the K3 regulations, a Swedish standard for medium-size organisations. The Institute uses Maconomy Essentials financial software, which is owned by the software company Deltek. The system is a cloud solution, and all staff members have access to it through the Internet. Time-reporting, project-budgeting and project follow-up are conducted using Maconomy. Travel claims for Swedish staff are made through the Flex travel system. The payroll for staff members who receive their salaries from Lund uses the Kontek system.

For this project, RWI will appoint a finance officer with responsibility for ensuring support to payments and budget management in view of the potential countries involved in the project activities. Financial reporting on the Danish grant will occur on an annual basis (alongside the narrative report) in June each year. It will show any deviations against approved budget lines. Audited financial statements will be submitted to the partners by mid-July each year. The scope of the audit will cover the entire programme.

¹¹ <http://amg.um.dk/en/programmes-and-projects/january-2017-guidelines-for-programmes-and-projects>. See also <http://amg.um.dk/en/Technical-guidelines/financial-management/>

The Danish MFA will participate in these processes and utilize the information provided in its own monitoring and reporting.

7.3 Monitoring arrangements

RWI will take overall responsibility for monitoring the implementation of the project and for narrative and financial reporting to partners. RWI will base its reporting on the annual work plans and budgets developed and approved by partners.

Monitoring will assess the overall progress of the project (including financial spend), the continued validity of the theory of change and its assumptions, the continued realism of the results expected, any changes in risk, and it will highlight possible needs for adaptation. RWI will appoint a MEAL officer to ensure progress is monitored and supported with relevant data.

The project will use common reporting formats for narrative and financial reporting (as described above) and this will form the basis also for reporting on the Danish support. The narrative reports will address the issues highlighted above.

Dialogue with RWI and other development partners provides an important means of monitoring overall developments and in presenting Danish priorities and hearing those of RWI and other partners. For the MFA, ALO will provide the required inputs.

The results framework included in this project document covers selected results that are of particular interest to Denmark. The results framework will be adjusted periodically according to need as part of an adaptive management approach, although this will be in consultation with RWI and other donors.

7.4 Reviews and evaluation

A Mid-Term Review (MTR) of the overall Transition Programme will be conducted in late 2024/early 2025 to assess overall programme progress, including regarding planning, budgeting, and results delivery. This MTR will include assessment of the progress being made in this project. The baselines for will be the planning targets included in this project document and any updated results framework. The MTR will consider the need for any adaptation of the Danish support, including possible reallocation or additional funds.

After the termination of the project support, the Danish MFA reserves the right to carry out evaluations in accordance with this article.

7.5 Annual timetable

The key dialogue, reporting, audit and review points in the project are summarised in Table 1 below.

Table 1: Schedule of dialogue, reporting, audit and review points

Activity	Due Date
Work plan & budget for 2024	15 th November 2023
Danish grant transfer 2024	End February 2024
Inception meeting (Danish Embassy & RWI (and other donors))	March 2024
Annual financial and narrative report 2024	March 2025
Annual audit (RWI)	June 2025
Annual Review Meeting	September 2024
Work plan & budget for 2025	November 2024
Danish grant transfer for 2025	December 2024
Annual financial and narrative report 2025	March 2026
Annual Review Meeting	September 2025

Annual audit	June 2026
Project completion meeting	December 2025

7.6 Communication

A variety of dissemination strategies and forums will be used by RWI. The research produced within the project will be published as open access on the RWI website, and through the RWI database along with other related reports from civil society and experts.¹² These will thus be available openly to anyone with an interest, and efforts will be made to promote their use broadly and across different regions. Academic journals will also be pursued as channels of publication and dissemination (to the academic community) for fellows' and other research produced under the project.

In addition to this, RWI events, including roundtables and research conferences, will be used to communicate the project outputs. Side-events at the Human Rights Council will also be used to discuss and disseminate research and the results of roundtable discussions and recommendations, along with other channels and forums of the UNSR. In closed door roundtables, where Chatham house rules will apply to avoid putting participants at risk and to facilitate an open discussion, communications will be limited to general outputs. Depending on the topic to be discussed, the degree of limitations on communication may range from short, general descriptions with no/few pictures, to a more relaxed communication, where reports and pictures (of those who agree to be in such) can be shared as long as names are not mentioned in relating discussions.

The programme will also, through RWI's communications and programme teams, contribute to UNSR outreach strategies, supporting the OHCHR team in disseminating his reports, social media posts, and statements in RWI channels, and covering related issues in blogposts, articles, and reports from activities on the RWI website and social media channels.

In cases where the Danish MFA wishes to undertake significant communications activities, RWI will be consulted.

8 Risk Management

There are a small number of programmatic risks with this project, including that the mandate of the UNSR will not be renewed, which, while unlikely, would greatly reduce the project's influence. It is likely that risks associated with activities outside Afghanistan (but involving Afghans still inside the country) will continue and possibly increase. The project will take care when communicating with people to mitigate this. It is also possible that tensions could arise between groups inside Afghanistan and outside and between different ethnic groups, which could result in dialogue fora becoming less productive. To mitigate this risk, RWI will ensure a balanced representation and use transparent and fair selection criteria. The consultative committee will also be used in this regard. Finally, there is a risk that participants in Afghanistan may not be able to travel (worst case = at all, best case = regionally). The integration of a regional approach is designed to mitigate this risk.

9 Closure

The formal closure of the project will consist of the following three steps:

- (i) RWI's final financial and narrative report;
- (ii) The Danish MFA's final results report (FRR);
- (iii) Closure of accounts: final audit, return of any unspent funds and accrued interest and administrative closure by reversing remaining provision.

¹² <https://rwi.lu.se/afghanistan-programme/>

Annexes:

Annex 3: Theory of Change, Scenario and Result Framework

Annex 4: Risk Management

Annex 5: Budget Details

ANNEX 3: THEORY OF CHANGE, SCENARIOS AND RESULTS FRAMEWORK

The project is based upon a *most likely case scenario* which foresees that the present situation will broadly continue. The Taliban will maintain a conservative policy position, although local variations are likely to continue to be possible. There will be limited internal and external political dialogue, continued restrictions on civic engagement and the inclusion/participation of women. The economic position may display some signs of recovery but this will be offset by declining aid flows. The security context will remain relatively stable. The country will remain vulnerable to economic and environmental shocks coupled with high levels of poverty and food insecurity. In this scenario, major aid mechanisms (UN agencies and trust funds) may start to move towards more sustainable service delivery, although aid will remain off-budget. In terms of the human rights situation, it is expected that severe restrictions on the rights of women and girls will remain, that certain population groups will be discriminated against, and that international norms will not be, or only partially be, upheld.

In this context, the project **theory of change** is that:

If there are increased opportunities for Afghan human rights defenders to work for human rights, gender equality and inclusive governance, including through pursuing careers focusing on human rights protection and promotion, and

If the UNSR in his role as visiting professor at RWI is able to help build this capacity,

Then the availability of relevant research on human rights in Afghanistan will be strengthened and, through the work of the UNSR, accountability for human rights abuses will be increased, and the opportunities for well-founded and strategies and initiatives promoting and protecting human rights in Afghanistan will be enhanced.

In the long-term, this *will contribute to* strengthened respect for human rights, including gender equality in Afghanistan.

Key assumptions on which this theory of change builds include that:

- Interest remains high among Afghans in exile and in Afghanistan to conduct human rights research and that selected fellows, including women, are able to complete their research and share it;
- The capacity needs of Afghan human rights defenders are identified and they remain interested and are able to utilise their learning;
- The UNSR is able to continue to act as a visiting professor at RWI in parallel with his mandated responsibilities as UNSR;
- Human rights defenders still in Afghanistan are able to safely access online products made available;
- The research will be of sufficient quality to be shared as input in policy discussions and used in UNSR reports;
- The UNSR's mandate remains and he continues to have access to human rights defenders as well as other stakeholders within and outside of Afghanistan;
- The UNSR and human rights researchers have access to fora and stakeholders where their research and recommendations are listened to and generate influence;
- The UNSR's mandate provide opportunities for Afghan scholars, practitioners, and HRDs to learn, and to have a voice in international forums where human rights in Afghanistan is discussed, with a view to inform decisions of support by states and other international community actors;

- The DFA are willing to allow researchers, including women, to access dialogue and capacity development opportunities in regional countries.

Results Framework

The results highlighted below are selected for Danish Embassy monitoring purposes. A full results framework is included in RWI's programme document and this will be used as the basis for monitoring and reporting.

Project Title		RWI Afghanistan programme	
Project Objective		Strengthened human rights and gender equality in Afghanistan.	
Impact indicator		Availability of constructive human rights-based proposals, prepared by and discussed among Afghan women and men from different ethnic/other groups to inform future inclusive policy, peace and transitional justice processes in Afghanistan.	
Outcome 1		Better informed strategies and initiatives to promote and protect human rights in Afghanistan.	
Outcome indicator		Number of relevant recommendations from the visiting professor; fellows, and in other research and activity reports ¹³ produced in the programme, focused on improving the human rights situation in Afghanistan.	
Baseline	Year	2023	Tbd.
Target	Year	2025	Approx. 220 (110 per year)
Output 1.1		Increased access to concrete recommendations and potential solutions, aimed to more effectively promote human rights, including gender equality, in Afghanistan.	
Output indicator		<ul style="list-style-type: none"> • Availability of reports and recommendations in Pashto and Dari. 	
Baseline	Year	2023	0
Annual target	Year 1	2024	8 (UNSR reports & public statements).
Annual target	Year 2	2025	16 (UNSR reports & public statements).
Output 1.2		Increased scholarship and academic discourse on the human rights situation, including in relation to gender equality.	
Output indicator		Number of research products produced by Fellows, UNSR, and programme experts and shared on the RWI website.	
Baseline	Year	2023	Tbd.
Annual target	Year 1	2024	11
Annual target	Year 2	2025	22
Output 1.3		Maintained and/or enhanced capacities of Afghan researchers to produce high quality research that contributes to monitoring, promoting and protecting human rights in Afghanistan.	
Output indicator		Number of fellows taking part in the programme, disaggregated by gender, ethnicity, and country of residence.	
Baseline	Year	2023	Tbd.
Annual target	Year 1	2024	10
Annual target	Year 2	2025	20
Output 1.4		Increased capacities of Afghan human rights defenders to work for human rights, gender equality and inclusive governance in Afghanistan, in exile, including	

¹³ Including in the 21 reports referred to in the footnotes of the target for output 3 below.

		through engagement with UN mechanisms.	
Output indicator		Number of human rights defenders reached/that have interacted with the courses and training (specifically targeting women in Afghanistan).	
Baseline	Year	2023	Tbd.
Annual target	Year 1	2024	100 through open access courses, 20-25 participants per blended learning course (1-2 per year).
Annual target	Year 2	2025	200 through open access courses, 40-50 participants per blended learning course (1-2 per year).

ANNEX 4: RISK MANAGEMENT

A full risk management overview is provided in the RWI Programme Document. Selected programmatic and institutional risks are described below for Danish MFA monitoring purposes.

Programmatic risks

Risk Factor	Likelihood	Impact	Risk response	Residual risk	Background to assessment
The mandate of the UNSR is not renewed.	Very unlikely	Major	The programme continues with the visiting professor, while pursuing dialogue with other mechanisms and channels of influence.	Risk reduced.	Formal and political doors may close for the visiting professor, potentially lowering influence. Part of the rationale for the support (i.e. the UNSR link) weakens.
The mandate of the UNSR is converted into a Commission of Inquiry (CoI), or remains as it is with the addition of a CoI.	Unlikely	Minor	While the exact set-up will depend on the details of the new mandate, the programme will continue with the visiting professor as individual expert and entry to the new mandate, and engage with the mandate to reinforce the programme.	Risk reduced.	If converted, changes in structure and mandate may somewhat affect the relevance of activities, but not notably, particularly as the VP is highly likely to be included as a commissioner in a CoI. If the SR remains with the addition of a CoI, impacts should be merely positive, in that it adds more channels and venues.
Selected fellows are challenged, or unable, to complete their research, for reasons of psychological trauma, personal/family or contextual matters or due to lacking capacity.	Unlikely	Minor	Consider the personal situation in the selection of fellows. Psychological counselling offered to all fellows. Support from mentors, research assistants or library staff, where sessions or learning modules on research methodology or alternative deliverable may be considered. If the situation results untenable, or if a fellow decides to leave, RWI will aim to replace him/her.	Risk reduced.	The professional value of the fellowship decreases, less or weaker programme outputs, which affect the theory of change, potentially also increasing the work load for mentors and assistants. Inability to deliver on commitments may also cause further stress for fellows and have the opposite result to the aims of the programme (output 1) if offered at the wrong time in the candidate's life – in a stage where other priorities need to take precedence.
Intended participants cannot travel to activity locations for reasons of their legal status, lack of travel documents, or because immigrant policies Sweden/Europe are hardened, increasing their challenges to get visas.	Likely	Minor	Conducting additional activities in countries to which participants can travel, including as described in the regional component. Further increase efforts to make online activities, mentoring and participation available and engaging, creating community despite distance. Revising fellowship models to mitigate the negative impacts with alternative perks where travel is not possible.	Risk reduced.	Fewer Afghans can benefit from and contribute to the programme. The representation of Afghans in activities becomes narrow, potentially skews it to those who have been in exile for longer. Fellows working by distance are less/not able to attend conferences and meetings outside their countries of residence, to visit Lund or to accompany the VP to Geneva.

Institutional risks

Risk Factor	Likelihood	Impact	Risk response	Residual risk	Background assessment
Delayed recruitments, caused by late, partial, or unsure financing between donors, both for staff costs per se and – mainly - the size of the expected work load, which decides the size of the team needed.	Likely	Minor	Temporary staffing solution may be considered, using existing staff members (if available) from other RWI programmes to get activities started, until the core donors have decided on their contributions. Postpone activities which require much staff time until the fall 2024.	Risk reduced.	Implementation is slowed down, particularly in early 2024, as staff cannot be recruited early enough to be ready to start working by January 2024. Expected results targets may thereby be lower than the MEAL plan sets out.
Reputational risks implied with RWI being a Swedish/ western institution, which pays and supervises the research fellows.	Likely	Medium	Clearly communicate that RWI is an academic institution, independent from e.g the Swedish government, and does not have agendas beyond supporting research on human rights; That the mentorship from RWI mainly concerns research methodology and academic writing, and that the academic freedom of fellows is respected; and, That the mentorship is shared between RWI academics and the UNSR. Take steps to assess and address security risks in the planning of specific activities, particularly in Asia/neighbouring countries to Afghanistan.	Risk reduced.	The research is questioned, considered as potentially biased and having a western perspective. Potential security risks in relation to activities.
Risks of competition between the fellows, regarding e.g. who gets more access to the UNSR, platforms and exposure. Conflicts between fellows because of different perspectives on the Afghanistan situation.	Likely	Low	Mentorship is structured to give equal access to mentors, including the UNSR. In cases when specific expertise – which some fellows have - is needed in UNSR activities, the reasoning for this is clearly explained. The opportunity to accompany the UNSR in Geneva is given equally to all fellows who are able to travel. For those who cannot, alternatives are pursued to the extent possible.	Risk reduced.	Conflicts and competition create work environment problems. Disagreements hamper collaboration.
Risks that the emerging gap in perspectives between Afghans in diaspora and Afghans inside	Likely	Low	Findings from UNSR meetings with civil society in Afghanistan during country visits, and his many other forums with actors in Afghanistan, will continue to	Risk reduced.	Difficulties in communicating between diaspora and Afghans inside Afghanistan in programme forums and workshops, because of lack of trust and common ground.

<p>Afghanistan could be widened by the programme's focus on diaspora.</p>			<p>be reflected in his reports and communications.</p> <p>Pursue the inclusion of fellows and activity participants from inside Afghanistan to the extent it is safe and possible to do so.</p> <p>Pursue the inclusion of research, reports and publications from scholars and civil society actors inside Afghanistan in the new database with human rights resources.</p> <p>Take active steps to include in-country voices or perspectives in strategic research reports, and where else it is relevant, to help balance the narrative.</p> <p>Communicate clearly the rationale of the programme.</p> <p>Provide forums for dialogue, as planned, to build bridges.</p>		<p>Difficulties in agreeing on recommendations in roundtables and other events including both sides.</p> <p>The programme's contribution to the impact aims towards may decrease.</p>
<p>Research, reports and advocacy for women's rights and gender equality, leads the DFA to further shrink civic space and freedoms for women and girls, and to increased violations of human rights for Afghan women and girls (or LGBTIQ communities affected by gender related violations).</p> <p>Similarly, DFA may further discriminate against certain ethnic groups.</p>	<p>Unlikely</p>	<p>Low</p>	<p>Consult broadly with women Afghan civil society members and human rights defenders inside Afghanistan (eg. in relation to UNSR visits to Afghanistan) and with the consultative committee, whether, to what extent and how, programme strategies indeed are causing the worsened situation, and so, if/how/to what extent and in what parts these should be adjusted.</p> <p>Discuss with directly affected groups (women, girls, LGBTIQ) what steps to take to mitigate risks while respecting their right to decide/influence e.g. their own participation in the programme.</p>	<p>Risk reduced.</p>	<p>The programme has negative impacts on women's rights and gender equality in Afghanistan.</p> <p>Women/LGBTIQ programme participants inside Afghanistan are affected/threatened.</p>

ANNEX 5 – OUTPUT-BASED BUDGET

Denmark will contribute DKK 10 million per year (total DKK 20 million) for the period 2024-2025 as an unearmarked contribution to RWI's Afghanistan programme. Nb. This includes a contribution to scholarships for Afghan researchers to study in Indonesia, the details of which will be developed by RWI in a separate concept note to be approved by the Danish MFA.

The **total** programme budget at outputs level is shown in SEK and DKK below.




















































Budget shown in SEK

Expense Description	2024	2025	Total, 24/25
Output 1: Policy input	3.945.941,00 kr.	3.945.941,00 kr.	14.072.320,00 kr.
Output 2: Dissemination and discourse	4.568.098,00 kr.	4.568.098,00 kr.	9.136.196,00 kr.
Output 3: Capacities of Afghan researchers	7.036.160,00 kr.	7.036.160,00 kr.	7.891.882,00 kr.
Output 4: Training of human rights defenders	3.552.616,00 kr.	3.552.616,00 kr.	7.105.232,00 kr.
Subtotal, All Outputs	19.102.815,00 kr.	19.102.815,00 kr.	38.205.630,00 kr.
MEAL	924.382,00 kr.	924.382,00 kr.	1.848.764,00 kr.
Office Costs	1.160.568,00 kr.	1.160.568,00 kr.	2.321.136,00 kr.
RWI Audit Costs	25.000,00 kr.	25.000,00 kr.	50.000,00 kr.
Overhead	2.121.277,00 kr.	2.121.277,00 kr.	4.242.554,00 kr.
Subtotal	4.231.227,00 kr.	4.231.227,00 kr.	8.462.454,00 kr.
Total Annual Budget	23.334.042,00 kr.	23.334.042,00 kr.	46.668.084,00 kr.

Budget in DKK

Expense Description	2024	2025	Total, 24/25
Output 1: Policy input	2.536.016,82 kr.	2.536.016,82 kr.	9.044.098
Output 2: Dissemination and discourse	2.935.870,90 kr.	2.935.870,90 kr.	5.871.714
Output 3: Capacities of Afghan researchers	4.522.069,67 kr.	4.522.069,67 kr.	5.072.010
Output 4: Training of human rights defenders	2.283.230,78 kr.	2.283.230,78 kr.	4.566.440
Subtotal, All Outputs	12.277.188,17 kr.	12.277.188,17 kr.	24.554.262
MEAL	594.091,07 kr.	594.091,07 kr.	1.188.176
Office Costs	745.885,45 kr.	745.885,45 kr.	1.491.764
RWI Audit Costs	16.067,25 kr.	16.067,25 kr.	32.134
Overhead	1.363.323,52 kr.	1.363.323,52 kr.	2.726.634
Subtotal	2.719.367,28 kr.	2.719.367,28 kr.	5.438.735
Total Annual Budget	14.996.555,45 kr.	14.996.555,45 kr.	29.992.997

Support to Special Trust Fund for Afghanistan (STFA)

<p>Key results:</p> <ul style="list-style-type: none"> - Essential services and community infrastructure - including for health, education, agriculture and energy supply - are functional, sustained and expanded to meet different needs of women and men. - Livelihoods, income-generating activities, businesses and trade are more sustainable and resilient to instability. - Communities have improved infrastructure, access to water and preparedness mechanisms to protect farm-based livelihoods and cope with climate and environment shocks and natural disasters. - Social cohesion, respect for human rights – including, in particular, the rights of women and girls- and access to justice are progressively strengthened at local level – contributing to greater community resilience. <p>Justification for support:</p> <p>The STFA is one of the two main joint mechanisms to support basic needs in Afghanistan and thereby contribute to reducing the humanitarian caseload. Supporting essential basic needs remains a major international priority. This has been worsened further through Taliban policies discriminating against women and girls. STFA results demonstrate that the regional programmes already rolled out are delivering benefits for those most in need, including in the areas of health, education, and livelihoods. STFA responds also to a range of key SDGs. No support is channelled through the de-facto authorities. The STFA is closely coordinated with the ARTF and uses UN agencies as implementing partners.</p> <p>Major risks and challenges:</p> <p>Reduction in donor support to Afghanistan means STFA is currently underfunded and this is restricting the roll out of further regional programmes. There are risks of projects being diverted by Taliban and of being seen to be relieving Taliban of its responsibilities (reputation risk). Taliban restrictions on women’s rights are complicating implementation but have not so far prevented results being achieved.</p>	File No.	23/20558																				
	Country	Afghanistan																				
	Responsible Unit	ALO																				
	Sector	Multi-sector																				
	Partner	STFA (UN)																				
		<i>DKK million</i>	2024	2025	Total																	
	Commitment		50.0	50.0	100.0																	
	Projected disbursement		50.0	50.0	100.0																	
	Duration	24 months																				
	Previous grants	2022 (DKK 96.5 m), 2023 (DKK 42.0 m)																				
	Finance Act code	06.32.02.09.																				
	Head of unit	Lars Bo Møller																				
	Desk officer	Bjørn Blau																				
Reviewed by CFO	NO / YES: Andreas Stabursvik																					
Relevant SDGs																						
<table border="1" style="width: 100%; text-align: center;"> <tr> <td> No Poverty</td> <td> No Hunger</td> <td> Good Health, Wellbeing</td> <td> Quality Education</td> <td> Gender Equality</td> <td> Clean Water, Sanitation</td> </tr> <tr> <td> Affordable Clean Energy</td> <td> Decent Jobs, Econ. Growth</td> <td> Industry, Innovation, Infrastructure</td> <td> Reduced Inequalities</td> <td> Sustainable Cities, Communities</td> <td> Responsible Consumption & Production</td> </tr> <tr> <td> Climate Action</td> <td> Life below Water</td> <td> Life on Land</td> <td> Peace & Justice, strong Inst.</td> <td> Partnerships for Goals</td> <td></td> </tr> </table>					 No Poverty	 No Hunger	 Good Health, Wellbeing	 Quality Education	 Gender Equality	 Clean Water, Sanitation	 Affordable Clean Energy	 Decent Jobs, Econ. Growth	 Industry, Innovation, Infrastructure	 Reduced Inequalities	 Sustainable Cities, Communities	 Responsible Consumption & Production	 Climate Action	 Life below Water	 Life on Land	 Peace & Justice, strong Inst.	 Partnerships for Goals	
 No Poverty	 No Hunger	 Good Health, Wellbeing	 Quality Education	 Gender Equality	 Clean Water, Sanitation																	
 Affordable Clean Energy	 Decent Jobs, Econ. Growth	 Industry, Innovation, Infrastructure	 Reduced Inequalities	 Sustainable Cities, Communities	 Responsible Consumption & Production																	
 Climate Action	 Life below Water	 Life on Land	 Peace & Justice, strong Inst.	 Partnerships for Goals																		

Strategic objectives

By the end of 2025, more people in Afghanistan, particularly the most marginalized, can equitably access essential services that meet minimum quality standards; benefit from an increasingly inclusive economy, with greater equality of economic opportunities, jobs, more resilient livelihoods, strengthened food value chains, and improved natural resources management; and participate in an increasingly socially-cohesive, gender-equal, and inclusive society, where the rule of law and human rights are progressively upheld, and more people can participate in governance and decision-making.

Environment and climate targeting - Principal objective (100%); Significant objective (50%)

	Climate adaptation	Climate mitigation	Biodiversity	Other green/environment
Indicate 0, 50% or 100%	0	0	0	0
Total green budget (DKK)	0	0	0	0

Budget (engagement as defined in FMI):

Total	DKK 100.0 million
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1 Introduction

The present project document outlines the background, rationale and justification, objectives, and management arrangements for development cooperation concerning Danish un-earmarked support to the Special Trust Fund for Afghanistan (STFA) through Denmark's Afghanistan Transition Programme (ATP), 2024-2025. The project has the objectives of *By the end of 2025, more people in Afghanistan, particularly the most marginalized, can equitably access essential services that meet minimum quality standards; benefit from an increasingly inclusive economy, with greater equality of economic opportunities, jobs, more resilient livelihoods, strengthened food value chains, and improved natural resources management; and participate in an increasingly socially- cohesive, gender-equal, and inclusive society, where the rule of law and human rights are progressively upheld, and more people can participate in governance and decision- making.*¹ This project document is an annex to the legal bilateral agreement with the STFA Administrative Agent and constitutes an integral part hereof together with the documentation specified below.

The documentation refers to the partner documentation for the supported intervention, which includes the UN Strategic Framework (UNSF), the revised STFA Terms of Reference (July 2023), and the STFA Regional Programme (Western Region).²

On the Danish side, the main documentation, besides this Project document, is the Danish Afghanistan Transition Programme, 2024-2025, Programme Document.

2 Context, strategic considerations, rationale and justification

2.1 Brief contextual overview

Since the Taliban's seizure of power in August 2021, Afghanistan's political, security, social and economic situation has changed markedly. Afghanistan continues to face multiple crises: a grave humanitarian situation; deterioration in human rights, especially rights of women and girls; massive economic constraints caused by Afghanistan's isolation from global markets and sources of finance; and a deep and widespread deterioration in public services. The Taliban have suspended the country's constitution and the constitutional bodies that it provided for, including the parliamentary system.

The country's ability to meet basic needs itself is low. In 2023, it is estimated that 97% of Afghans are living in poverty, of which 7.6 million are considered extremely poor, representing 18% of the Afghan population.³ More than 28.8 million people, including 15.3 million children, are projected to rely on humanitarian aid.⁴ Half of the country's population was estimated to be suffering from hunger in 2022.⁵

World Bank data shows that government expenditure on key sectors (including education and health) has declined significantly, in a number of cases by over 90%, since 2019 and that recurrent expenditure on infrastructure has almost ceased.⁶ While the health system has narrowly avoided collapse, 13.3 million people have no access to health care, largely due to the lack of infrastructure, coupled with high costs.⁷ In 2023, UNICEF reported that around 8.7 million children required educational support, 7.2 million individuals needed nutrition assistance, and 7.5 million children and caregivers were in need of protection

¹ This is an amalgamation of outcomes 1,2 and 3 of the UN Strategic Framework. Note, however, that this has yet to be formally reflected in STFA documentation.

² The STFA Western Region Programme is used as a proxy to illustrate the approach being taken by the STFA area-based approach.

³ World Poverty Clock, Afghanistan. World Data Lab. 2023.

⁴ Afghanistan: Humanitarian Update, June 2023. OCHA. 2023.

⁵ Afghanistan: Nearly 20 million going hungry. UN News. 2022.

⁶ ARTF SG meeting slides, September 2023

⁷ UNICEF. 2023.

services.⁸ Additionally, as a result of drought and water crises, 60% of families in 2022 reported difficulties in accessing water, an increase from 48% in 2021.⁹ Furthermore, the ban on secondary school education for girls has increased the vulnerability of this target group. As of December 2022, 36% of households reported that the new bans restricted girls from attending school, with girls in 21 provinces out of 34 having no access to education, while there are varying levels of access across the 13 remaining provinces.¹⁰

The poor levels of service provision mirror Afghanistan's weak economic performance. GDP experienced a contraction of 20.7% in 2021.¹¹ In 2023, 54% of households reported to have gone through an economic shock.¹² And there has been significant increases in unemployment.¹³ Concurrently, the inflation rate rose to nearly 31.5% in August 2022 and then turned into deflation in April 2023, driven by the easing of supply constraints and wider availability of goods in markets.¹⁴ The economic crisis is exacerbated by a substantial loss of workforce and brain-drain of educated individuals, with 1.6 million Afghans having fled the country since 2021.¹⁵

In this context, there are massive humanitarian needs coupled with an imperative to strengthen the population's resilience so that the humanitarian caseload is reduced. This needs to take place in a political context where the Taliban's reversal of key human rights provisions has led it to be ostracized by the international community to the extent that support to the population can only be provided off-budget. The international aid framework is described further below.

2.2 Introduction to the STFA

The STFA supports basic human needs in a manner that is aligned with the UN Strategic Framework. It also serves as an inter-agency mechanism to enable donors to channel their resources and coordinate their support to the implementation of the UN Strategic Framework and UN joint regional programmes. Initially hosted by UNDP, the Fund management has since moved under the direction of the UN Resident Coordinator (who functions as Administrative Agent). The Fund has also adjusted its priority areas from the four priorities used in the UNSF's predecessor – the Area-Based Approach for Development Emergency Initiatives Strategy (the ABADEI Strategy) – to the UNSF's three thematic windows:

- a) Sustained essential services,
- b) Economic opportunities and resilient livelihoods, and,
- c) Social cohesion, inclusion, gender equality, human rights, and rule of law.

Within these, the cross-cutting principles of the UNSF are applied, including the HRBA, LNOB, gender equality and women's empowerment, Do No Harm, climate resilience, and the triple nexus. The STFA is implemented by participating UN agencies according to joint regional programmes that responded to the ABEDEI strategy and will henceforth respond to the UNSF. No support is provided through DFA structures and the STFA funds are off-budget.

⁸ *ibid*

⁹ Afghanistan Humanitarian Needs Overview 2023 (January 2023). OCHA. 2023.

¹⁰ *Ibid*

¹¹ GDP growth (annual %) – Afghanistan. The World Bank. 2023. Vulnerability in Afghanistan before and during the shift in power. AREU. 2022.

¹² OCHA. 2023.

¹³ ILO estimates underscore Afghanistan employment crisis. ILO. 2022.

¹⁴ Afghanistan Economic Monitor. August 31, 2023. The World Bank. 2023.

¹⁵ Afghanistan Humanitarian Crisis. UNHCR. 2023

While being closely coordinated with the humanitarian response, the STFA's focus is on enhancing short-term resilience by preserving the ability of individuals and communities to cope with the impacts of Afghanistan's inability to meet its essential needs. Eight regional programmes have been developed, four of which have been launched (Northern, Southern, Eastern, South Eastern) and one sector (health), with the next regional programme expected to be for the Western Region. The collaborative approach involving 17 UN agencies involves joint programming, sharing of data and knowledge, sharing risks and resources, and co-location in Afghanistan's provinces.¹⁶ Participating agencies develop their interventions across already existing or new portfolios reflecting their comparative advantages in the three results areas and the urgency/priority of needs. Beneficiaries are chosen based upon a range of selection criteria, including protection needs, gender, age, disability, displacement status as well as the situation relating to access and the capacity of the participating agency. The Fund uses a technical secretariat to ensure coordination between agencies and with humanitarian clusters, fundraising and overall management, monitoring and reporting.

The STFA is supported by multiple donors, including other Nordic countries. The latest resource mobilisation status report (September 2023) shows that contributions since 2021 amount to just under USD 190 million, which is insufficient to meet the projected allocation for the full 8 regions (USD 318 million). There is thus an urgent need to replenish the Fund.¹⁷ At the ACG meetings in September 2023, it was agreed to hold a special meeting of the STFA Steering Committee to respond to donor concerns and secure additional funding for 2024 and 2025. Some of these concerns relate to the need to reflect the UNSF priority areas in the regional programmes, ensure the realism of STFA theories of change, and make visible the linkage between regional programme work plans and results in reporting. The latter is important for monitoring purposes. In response, the STFA management unit has commenced work to provide updated strategic guidance, drawing also from lessons learned.

2.3 Summary of the project rationale

The project rationale is that supporting the above areas through a joint trust fund is more efficient in the current environment in Afghanistan than through several bilateral engagements with the individual agencies concerned. *Firstly*, utilising the STFA will enable Denmark to support joint and coordinated approaches to nexus initiatives in Afghanistan, thereby reducing the number of separate engagements required and the management burden associated with this. *Secondly*, the STFA is designed to optimise the use of agencies' comparative advantages and avoid unnecessary duplication. The current context offers greater opportunities to do this than previously as UN agencies have easier access than many other parties. Agencies will work together to prepare joint project proposals/plan within the three thematic windows and regionally. *Thirdly*, in addition to promoting overall coherence, the one-UN approach is able to exploit the UN's presence and political weight, which is considered an advantage in negotiating with the de facto authorities.

2.4 Summary of the strategic framework

The strategic framework for the project is provided by the UN Strategic Framework, the STFA Terms of Reference, and the STFA regional programmes (in order to provide a framework for the current project, the Regional Programme for the Western Region is used).¹⁸

The UNSF is based on the approach that humanitarian support must be complemented by support to basic human needs with the aim of reducing the humanitarian caseload. It seeks to do this through

¹⁶ Participating UN Organisations (PUNOs) are UNDP, UNHABITAT, UNFPA, UNCTAD, ITC, ILO, UNODC, UNIDO, UNHCR, UNWOMEN, IOM, UNESCO, UNOPS, FAO, UNCDF, UNMAS, and WHO.

¹⁷ As at September 2023, it is expected that 2024 contributions will include further funds from Norway (USD 5 million) and Sweden (USD 11 million).

¹⁸ While the Western Region programme has not yet begun, it should be implemented during the course of 2024-2025.

strengthening the resilience of Afghan women and girls, men and boys to shocks, sustaining livelihoods, protecting human rights and fundamental freedoms, and supporting durable solutions to displacement caused by conflict, climate change, and natural disasters. This outlines three complementary and mutually reinforcing joint priorities (and outcomes):

- a. Sustained Essential Services;
- b. Economic Opportunities and Resilient Livelihoods;
- c. Social Cohesion, Inclusion, Gender Equality, Human Rights, and Rule of Law.

The priorities are augmented by a number of cross cutting principles, including application of a human rights-based approach, the principle of “leaving no-one behind”, promotion of gender equality and women’s empowerment, “do no harm”, cost effective delivery, and climate resilience, as described further in the documentation.

The Regional Programme for the Western Region, which is used here to show the STFA’s result areas includes the following outputs (which, as noted above, need aligning with the new UNSF priorities, although they are not vastly different):

- Output 1 – Essential services and community infrastructure – including for health, agriculture, education and energy supply - are functional, sustained and expanded to meet different needs of women and men.
- Output 2 – Livelihoods, businesses and the local economy are able to recover, more sustainable and more resilient to instability.
- Output 3 – Communities have improved infrastructure, access to water and preparedness mechanisms to protect farm-based livelihoods and cope with climate and environment shocks and natural disasters.
- Output 4 – Social cohesion, respect for human rights – including, in particular, the rights of women and girls- and access to justice are progressively strengthened at local level – contributing to greater community resilience.

These priorities feature in the other STFA regional programmes with the actual interventions being designed by the UN agencies concerned to reflect needs on the ground and complementarity with other initiatives (such as from the ARTF), with which there is a shared implementing partner approach and coordination.

On the Danish side, the key policy documents are the Danish Government’s new *Danish Foreign and Security Policy Strategy* (May 2023), the Danish development strategy – *The World We Share* - and *The Government’s Priorities for Danish Development Cooperation (2023-2026)*.

The Foreign and Security Strategy highlights a range of political priorities that are relevant to this project, including the importance of a broad, rules-based approach to security that is founded on equal partnerships and sustainable solutions based on shared interests. The strategy notes the diverse and often globalised nature of threats and their effects requires broad-based responses that contribute to political stability and security, sustainable economic development, green trade, and responses to climate change. It is further emphasised that Denmark will engage in credible and equal dialogue on local as well as global challenges based on the international system and universal values, including human rights. An important vehicle for promoting these aspects and for Denmark’s means to engage as a constructive partner will be Denmark’s possible membership to the UN Security Council (UNSC) for 2025-2026.¹⁹

¹⁹ Danish Foreign and Security Policy Strategy, May 2023

The World We Share has four strategic objectives: a) prevent poverty, fragility, conflicts and violence and create sustainable alternatives to irregular migration and displacement; b) fight irregular migration and help more people better along key migration routes; c) prevent humanitarian crises and be a strong humanitarian partner during and after crises; and d) deliver safety and security through peacebuilding and stabilisation.²⁰

The project also accords with the *Afghanistan Coordination Group (ACG) Framework for International Partner Support in Afghanistan*, which was developed in parallel to the UNSF. The ACG framework also highlights that assistance will be provided “off-budget” and without undue influence from the de-facto authorities on the planning, implementation and management of activities.

At the global level, the project is informed by (and will contribute to) several SDGs, especially SDG 5 (gender equality), SDG 16 (peace, justice, institutions), and SDG 17 (partnerships).

2.5 Past results and lessons learnt

Since its launch in October 2021, the STFA has mobilised USD 177 million and transferred around USD 120 million to participating agencies in the four regional programmes (Northern, Southern, Eastern, South Eastern) that are currently operational. Activities have reached some 5.29 million people (46.9% women). The main areas of activity have been basic community infrastructure, health, awareness raising, and cash transfers. In the first six months of 2023, the STFA reports that 170,715 people (48% women) benefitted from non-infrastructure activities relating to health services, education, agricultural extension services, livelihoods support, and awareness raising on gender and human rights. Approximately 1.5 million people also benefitted from improved infrastructure, mainly irrigation to support agriculture.

Key lessons from the STFA’s first year of operations include:

- The value of the one-UN approach where initiatives under the STFA Programme Portfolio have facilitated greater convergence among UN agencies addressing basic human needs, although the experience also highlights the complexity and need to continue investing in and developing in greater depth joint initiatives. The approach has provided (a) greater quality in programmatic interventions (i.e. they allow to tap more effectively into the advantages of greater division of labour); (b) greater cost-effectiveness in the use of limited programmatic resources (reducing unnecessary overlaps or duplications), and (c) improved knowledge generation and dissemination.
- The STFA has used the Multi-disciplinary Poverty index (MPI) as a tool for prioritization in regions, provinces, and amongst participating UN agencies. This has helped STFA prioritise activities and target locations across the region - and to allocate resources through a needs-based approach.
- Support to basic community infrastructure has enabled communities to access increase food security, clean water, sanitation, and clean energy.
- STFA health services mainly benefitted relatively vulnerable demographic groups, including women/pregnant women; children; and people suffering from drug addiction issues.
- Private sector support resulted in more effective and sustainable job creation when it is provided to micro and small enterprises.

²⁰ The World We Share – Denmark’s Strategy for development cooperation and humanitarian action, 2021.

- Cash for work initiatives contributed to longer-term impact for target communities, when directed towards community infrastructure activities such as cleaning of irrigation canals, construction of tertiary roads, and reforestation activities.²¹

The 2023 Danish MFA Mid Term Review (MTR) made a number of recommendations. With regard to the STFA, it noted the need to ensure the realism of STFA theories of change, and make visible the linkage between regional programme work plans and results in reporting. The latter is important for monitoring purposes. The Danish MFA/ALO will pursue these aspects in dialogue with the STFA management unit as part of the on-going efforts to strengthen the STFA's strategic approach.

2.6 HRBA and cross cutting issues

The project is designed to ensure that cross-cutting priorities such as the human rights-based approach (HRBA), Leaving No One Behind (LNOB), gender and youth, and climate security are in focus. The STFA has a focus on the needs and rights of the most vulnerable and marginalized, including women and girls, children and youth, internally displaced persons, returnees, refugees, ethnic and religious minorities, geographically isolated communities, sexual and gender minorities, the Kuchi community, persons with disabilities, and persons who use drugs. Participating UN agencies will identify interventions that are sensitive to local cultural and social norms and practices – for instance, in terms of timing or venue for training activities or for the distribution of inputs or cash - so that women, men, persons with disabilities and the elderly can participate in a safe and secure manner. Such choices will also ensure that underlying tensions are not exacerbated.

The STFA's programmes promote women's empowerment and participation in a prudent, tangible and realistic way that will create no unintended negative consequences to the women involved, their families or communities. This includes incorporating a gender marker into the regional joint programmes to set targets for allocations to programmes serving women and girls, and to monitor the share of allocations serving women and girls. A minimum of 15% of project resources will be allocated for gender equality. This will include support to remove barriers to women's economic empowerment; prevent and respond to GBV; promote women's health and catalyse active participation and leadership of women in community planning and decision making. In order to inform this approach, the UN agencies will carry out a gender analysis to determine existing gender inequalities, gender roles and norms and power balances in regions concerned. The gender analysis will inform programme implementation, monitoring, review, and evaluation.

The project rests solidly upon the four HRBA principles of participation, accountability, non-discrimination, and transparency. These underpin the STFA's allocation principles and are a cross cutting aspects highlighted in the STFA terms of reference. They are also reflected in the implementation approach taken by the individual UN agencies and HRBA principles are clearly reflected in their operating modalities. Participating UN agencies will identify, monitor and mitigate risks of human rights violations and seek opportunities to strengthen the enjoyment of human rights. Activities will deliberately target segments of the population that are relatively vulnerable – including women, girls, elders, people with disabilities, IDPs, returnees and minorities, with non-discrimination to race, ethnicity, gender or any social construct. Targeted vulnerability assessments will be used where appropriate to identify people who are in most need of support, especially for cash-based interventions (CBI).

In relation to climate-security aspects, the STFA includes clear opportunities to incorporate climate and environmental considerations within its programmes. Climate resilience is one of the STFA's cross-cutting priorities. In 2022, for example, approximately 19,985 individuals, including 6,866 (34.4%)

²¹ STFA Annual Report, 2022

females, benefited from rehabilitated and/or newly constructed disaster-resilient community infrastructure such as irrigation canals, flood protection walls and restoration of traditional water canals.

3 Project Objective

The project has the overall objective of: *Essential services are sustained that address basic human needs and social investments and community-level systems essential to meeting basic human needs are preserved.* The Danish support will not be earmarked in order to provide the STFA with maximum programming flexibility.

4 Theory of change and key assumptions

The theory of change for the Danish support draws from the HDP nexus approach and is that: *IF* essential basic services are functioning, and essential food security service delivery supported and enabled equitably, *THEN* people can meet their basic needs without relying on humanitarian assistance. And *IF* the most vulnerable receive basic income, livelihoods support and local economies are revitalized, *THEN* livelihoods are saved with people able to earn a living to sustain themselves and their families, and communities can continue to function. Furthermore, *IF* communities are prepared for disaster management and water and natural ecosystems are restored, *THEN* livelihoods will be protected, population displacement is reduced, and communities will be able to prevent further deterioration and recover more rapidly and sustainably. And, *IF* reconciliation, conflict sensitive and inclusive participatory processes are fostered to identify Afghan led solutions, gender equality is improved, access to justice strengthened and communities are involved in planning, *THEN* social cohesion and resilience is strengthened at community level.

It is assumed that there is sufficient donor backing to the STFA to enable it to progressively roll-out to all regions and provinces requiring support. This is a critical assumption and presents clear risks if it is not fulfilled. The Danish MFA will monitor the situation closely, together with like-minded donors.

It is also assumed that strong linkages and coordination with the Humanitarian Response Plan (HRP) exist in terms of priority setting, and that dedicated support to women and girls can be delivered in view of the new restrictions, and that sufficient engagement with local level stakeholders can be established to foster ownership of activities, identification of demand-based interventions, and strong support for what is being achieved together.

It is further assumed that operational and access arrangements for target-areas are strong enough to allow access for contractors, partners and freedom of movement, and that contributing UN agencies remain committed to pursuing the integrated area-based approach underpinning the STFA.

It is also assumed that Denmark will participate to the degree possible in the STFA’s various decision-making organs as well as joint donor set-ups (such as the Nordic+) and these will provide mechanisms for promoting specific Danish priorities and monitoring overall donor support and STFA delivery.

5 Summary of the results framework

For results-based management, learning and reporting purposes, Denmark will base the actual support on progress attained in the implementation of the project as described in the STFA regional programmes that are operational during the period. The results framework below highlights the four outcomes from the Western Regional Programme, which is included here as an example. As the Danish support is not earmarked thematically or regionally, reporting on progress will be through the STFA’s annual report, which provides a comprehensive overview of key results.

Project Title	STFA Western Region
Project Objectives	a. Sustained Essential Services;

	b. Economic Opportunities and Resilient Livelihoods; c. Social Cohesion, Inclusion, Gender Equality, Human Rights, and Rule of Law.
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Outcome 1		Essential services and community infrastructure - including for health, education, agriculture and energy supply - are functional, sustained and expanded to meet different needs of women and men.	
Output indicator		Number of people that have benefited from UN-supported essential services and/or new/rehabilitated infrastructure, disaggregated by type of service and/or infrastructure and sex.	
Baseline	Year	2023	0
Annual target	Year 1	2024	
Annual target	Year 2	2025	777,706
Outcome 2		Livelihoods, income- generating activities, businesses and trade are more sustainable and resilient to instability.	
Output indicator		Number of people who have benefited from newly created income-generation opportunities, disaggregated by sex, age and province.	
Baseline	Year	2023	0
Annual target	Year 1	2024	
Annual target	Year 2	2025	80,000+
Outcome 3		Communities have improved infrastructure, access to water and preparedness mechanisms to protect farm- based livelihoods and cope with climate and environment shocks and natural disasters.	
Output indicator		Number of farmers who benefited from training and assets for improved, climate-smart, agriculture (at least 30% women).	
Baseline	Year	2023	0
Annual target	Year 1	2024	
Annual target	Year 2	2025	12,000+
Outcome 4		Social cohesion, respect for human rights – including, in particular, the rights of women and girls- and access to justice are progressively strengthened at local level – contributing to greater community resilience.	
Output indicator		Number of people with better awareness about human rights social cohesion and conflict prevention (at least 50% women).	
Baseline	Year	2023	0
Annual target	Year 1	2024	
Annual target	Year 2	2025	96,000+

5.1 Overview of the STFA priorities

In the sub-sections below, various highlights of the STFA’s priorities are shown alongside areas of particular Danish interest through this project.

- a. Output 1: Essential services and community infrastructure - including for health, education, agriculture and energy supply - are functional, sustained and expanded to meet different needs of women and men. The focus in health will be to provide a basic package of health services while rehabilitating and enabling health facilities and hospitals in rural and urban areas. Health essential services include effective prevention and response to COVID-19, care, and treatment for people with chronic and infectious diseases and women’s reproductive health and rehabilitation/treatment of illicit drug users. This will be complementary to, and address gaps not covered by, other ongoing health-sector initiatives. To address food insecurity and ease local economic disruption, the STFA will revitalize the economic value chain for conducive agricultural activities through the rehabilitation of degraded pasture and restoration of irrigation systems and

construction or rehabilitation of roads, bridges, marketplaces, boreholes, etc. Communities will also acquire new knowledge, assets, and tools to improve their production and management capacity for sustainable and resilient livelihoods and profitable agri-businesses. The STFA will also support energy solutions, including solar power for community infrastructure, basic services facilities, local businesses, and households – and improve urban systems like water and solid waste management.

- b. Output 2: Livelihoods, income- generating activities, businesses and trade are more sustainable and resilient to instability. The focus will be on ensuring food security and an enabling foundation for sustainable livelihoods, including agro/livestock-based enterprises and businesses, also seek to focus on the provision of livelihood opportunities for women. The STFA will identify participants for cash-based interventions (CBI).
- c. Output 3: Communities have improved infrastructure, access to water and preparedness mechanisms to protect farm- based livelihoods and cope with climate and environment shocks and natural disasters. The focus will be on support to community-based disaster risk management to protect agro/livestock-based livelihoods. They will assist communities to improve their capacity to mitigate the impact and recover quickly from disasters, increase their access to renewable energy, water, and promote sustainable food production through regenerative agriculture and agroforestry. Small-holder farmers, herders and community members will be supported to establish early warning systems to undertake anticipatory actions and to mitigate the impact of climate shocks and natural disasters such as droughts and floods. These systems include self-help coping mechanisms.
- d. Output 4: Social cohesion, respect for human rights – including, in particular, the rights of women and girls- and access to justice are progressively strengthened at local level – contributing to greater community resilience. Using a community needs-based approach and working with civil society organizations, PUNOs will also strengthen access to justice using formal and informal mechanisms. Positive customary and traditional practices for dispute/conflict resolutions will be strengthened. PUNOs will reinforce linkages/interface between community and traditional justice mechanisms. Where possible, rights-based dispute resolution mechanisms will be mainstreamed. Legal awareness, counselling and assistance will be provided through establishing referral systems or through mobilizing youths and human rights defenders.

6 Budget

The project budget is DKK 100 million for 2024/25. This is an overall contribution to the STFA and will not be disaggregated within the STFA regional programmes or outcome areas in order to provide the STFA with maximum resource allocation flexibility.

Budget: DKK M

Result area	2024	2025	Total
Un-earmarked contribution to STFA	46.0	46.0	92.0
1% TFMU coordination levy	0.5	0.5	1.0
7% Management fee (implementing agencies)	3.5	3.5	7.0
Total	50.0	50.0	100.0

7 Institutional and Management arrangement

The management arrangement described below will ensure adequate reporting, dialogue, learning and timely decisions about the project, including possible adaptations to ensure achievement of agreed

outcomes. Reference is made to the arrangements included in the bilateral grant agreement with the STFA TPMU.

The STFA is managed by a Trust Fund Management Unit (TFMU) under the Resident Coordinator (acting as the Administrative Agent) with direction provided by a Steering Committee (to guide implementation, provide oversight and exercising overall accountability of the Fund – meeting monthly and chaired jointly by the UN Resident Coordinator and a donor representative (currently Norway)) and a High-Level Advisory Board (to provide strategic level guidance – meeting every quarter). Both bodies comprise UN participating agencies and contributing donors. A Technical Coordination Working Group (TCWG) prepares and reviews recommendations for the Fund's Allocation Strategy, including geographic and thematic prioritization. Denmark will have the possibility to participate in all three decision-making bodies, which will provide opportunities to influence the Fund's implementation as well as provide an additional source of monitoring information.

The TFMU's activities focus on supporting the Steering Committee as the main decision-making body of the Fund, providing quality assurance and oversight for programme management, financial management, coordination, monitoring, evaluation, communications and reporting services. These services include management of harmonized inter-agency programme coordination tools and protocols; a fund-wide Monitoring & Evaluation (M&E) framework (including through TFMU-managed third-party monitoring & evaluation services) and assessments, surveys, and studies to establish a robust empirical evidence-base to inform the Trust Fund's planning, programming, and monitoring.

The STFA's integrated approach means that specific interventions may be supported by a number of agencies based upon the principle of comparative advantage. For example, in relation to women survivors of violence, UNFPA and UN Women will both contribute, thus ensuring that such inputs are not isolated but integrated into wider interventions. The agencies concerned will develop joint project proposals that demonstrate a robust division of labour. These are then screened by the TFMU before being passed to the TCWG, which will also ensure that donors and agencies have an opportunity to interact before finally being approved by the Steering Committee.

The STFA is complementary to and coordinates with other funding streams, through the Afghanistan Coordination Group (ACG), including ARTF (World Bank), Asian Development Bank (ADB) and AHTF (IsDB), each administered by their respective existing governance mechanism. The ACG facilitates information sharing on existing activities through its quarterly meetings.

The Danish support will be compliant with the Danish Guidelines for Bilateral Cooperation, which will be reflected in the cooperation agreement with the TFMU Administrative Agent. The Danish contribution will be un-earmarked, which means that it will be “co-mingled” and not separately identified or administered. The STFA uses an area-based approach, which means that priorities are identified for each of the country's eight regions and interventions are implemented through the participating UN agencies in an integrated fashion. The UN agencies apply a Direct Implementation Modality (DIM) in line with UN operating procedures, including the direct contracting of third-party implementers. Third-party implementers include Community Development Councils (CDCs), non-governmental organizations (NGOs), local community groups, private vendors, and vetted money service providers.

From the Danish side, the project will be managed by the MFA/ALO. ALO will draw from these meetings and the STFA's reporting for its own Annual Stocktaking Report (ASR), which will be at overall programme level. At project level, the monitoring will also be used to inform decisions about possible adaptation and use of the unallocated budget attached to the overall Transition Programme.

The Danish MFA shall have the right to carry out any technical or financial supervision mission that is considered necessary to monitor the implementation of the project. After the termination of the project support, the Danish MFA reserves the right to carry out evaluations in accordance with this article.

7.1 Financial Management, planning, and reporting

Both parties will strive for full alignment of the Danish support to the STFA's financial management rules and procedures and Danida Aid Management Guidelines.²² The STFA follows UNDP standards for financial management (accounting, procurement, auditing and reporting).²³ Full details of how the STFA operates are set out in the STFA Terms of Reference.

As set out in these STFA ToR, the Administrative Agent will make disbursements from the Fund Account in accordance with decisions from the Steering Committee, in line with the approved programmatic document'. The disbursements to the Participating UN Organizations will consist of direct and indirect costs as set out in the Fund budget. Each Participating UN Organization will establish a separate ledger account under its financial regulations and rules for the receipt and administration of the funds disbursed to it from the Fund Account. Each Participating UN Organization assumes full programmatic and financial accountability for the funds disbursed to them by the Administrative Agent. That separate ledger account will be administered by each Participating UN Organization in accordance with its own regulations, rules, policies and procedures, including those relating to interest.

Annual consolidated narrative progress reports will be provided by 31 May and annual consolidated financial reports by 31 December each year.

7.2 Monitoring arrangements

The TFMU will take overall responsibility for monitoring the implementation of STFA programmes through the UN implementing agencies and for narrative and financial reporting to partners. The STFA uses common reporting formats for narrative and financial reporting (as described above) and this will form the basis also for reporting on the Danish support. Arrangements for monitoring and reporting are set out in the STFA ToR.

Monitoring and Evaluation of the agency-specific projects and joint programmes funded under the STFA will be undertaken in accordance with the provisions contained in the agency-specific projects and joint programmes prepared by the participating UN organizations. The TFMU M&E Unit will oversee the delivery of M&E by participating UN organizations. This is a compliance function, in which the TFMU M&E unit exercises quality assurance oversight. The M&E system also includes a robust network of third-party monitors as well as an integrated (remote, ICT and community-based) monitoring mechanism. Programmatic performance indicators will be monitored at the outcome and output levels.

For each joint UN programme/project approved for funding, the UN agencies concerned will provide regular narrative and financial reporting to the designated lead/convening agency in accordance with their accounting and reporting procedures and as per the provisions on the programme document and the Memorandum of Understanding signed with the implementing agency. The lead/convening agency will compile the annual and final programme narrative and financial reports. These will be results-oriented and evidence-based. The reports will give a summary of results and achievements compared to the expected result in the project document.

²² <http://amg.um.dk/en/programmes-and-projects/january-2017-guidelines-for-programmes-and-projects>. See also <http://amg.um.dk/en/Technical-guidelines/financial-management/>

²³ These include International Public Sector Accounting Standards (IPSAS)

Dialogue with the TFMU and other development partners provides an important means of monitoring overall developments and in presenting Danish priorities and hearing those of the other partners and UN implementing agencies. This will involve the Danish MFA/ALO.

The results framework included in this project document covers selected results from the Western Regional Programme in order to illustrate the type of results expected. Actual STFA monitoring and reporting will cover all approved regional programmes.

7.3 Reviews and evaluation

A Mid-Term Review (MTR) of the Danish Afghanistan Transition Programme will be conducted in late 2024/early 2025 to assess overall programme progress, including the support to the STFA. It will assess overall progress, the impact of contextual changes, and the need for possible adaptation to ensure continued results delivery. The baselines for this will be the planning targets included in this project document and its updated results framework.

7.4 Communication

The STFA TFMU may perform communication activities connected with the areas covered by the STFA and, depending upon the nature and substance of the communication intended, will keep the Fund's partners informed of planned activities so that they may be coordinated with partners' own communication efforts. In cases where the Danish MFA wishes to undertake significant communications activities, the TFMU will likewise be consulted.

The Fund provides transparency on planning, implementation, and delivery of results in the programming regions by including a broad representation of stakeholders in decision-making processes and consequently to access information and data (which is available online), shaping the decisions and all the reports on activities undertaken, challenges faced and results achieved.

8 Risk Management

A summary of the risk analysis and risk response for programmatic and institutional risk factors is included at Annex 4. Assessment of risks and assumptions will be included as a regular part of the project's monitoring processes.

There is a risk that external influences (the DFA, possibly other actors) may seek to affect programme implementation to different degrees. To counter this risk, the selection of beneficiaries, locations and approaches will be driven by up-front principles of impartiality, operational independence, and centrality of protection. A conflict sensitivity approach will be mainstreamed to ensure that UN agencies and other implementing partners 'do no harm' to people in the target communities.

There is a risk that continued (and possibly further) restrictions on human rights, particularly women's rights) will impede the ability of the STFA to operate and deliver essential services "by and for women". The STFA will continue to apply the principled approach agreed by the ACG.

In the context of a volatile economy, the lack of financial resources for timely implementation may impede the achievement of the intended results of the support. UN agencies will make joint efforts to mobilize resources in a timely manner through the STFA and other sources. They will advocate with the donor community for substantial un-earmarked contributions to be able to respond in a flexible manner.

There is a risk of coordination shortcomings among different partners operating in the same area. This will be addressed with permanent communications through the established cross-cutting dialogue platforms for humanitarian and development partners, including the ACG and technical working groups;

and through sub-national joint work plans defined and approved prior to implementation, based on the comparative advantages of the respective implementing agencies.

Insufficient liquidity in local currency and price volatility may compromise cash injection into local economies and the provision of decentralized essential services in communities. There may be limited stock of livelihood products and assets in the local market; speculative activities might prevail; and significant fluctuations in demand and supply might be the norm. To mitigate such risks, the implementing agencies will closely monitor their cash disbursements and developments in the banking sector and will explore innovative solutions - including mobile services for cash transfers. Risk of fraud, corruption, and unintended flow of funds towards sanctioned or debarred individuals and entities will be closely monitored through risk management mechanisms and systems put in place for implementation.

There are also reputational risks where the STFA may be either perceived as indirectly supporting the Taliban or not providing enough support to the people of Afghanistan. These risks will be managed through proactive communication efforts focusing on the delivery of basic services support to the Afghan people, while stressing the limited engagement with the DFA.

The project includes various opportunities for dialogue at a senior level where such issues, should they arise, can be discussed.

9 Closure

As the Danish support is fully aligned and harmonised with the STFA and other development partners, it is anticipated that closure of the project will not have major effects on the STFA's ability to maintain its activities within the agreed areas.

The formal closure of the project will consist of the following three steps:

- (i) STFA final financial and narrative report;
- (ii) The Danish MFA's final results report (FRR);
- (iii) Closure of accounts: final audit, return of any unspent funds and accrued interest and administrative closure by reversing remaining provision.

Annexes:

Annex 3: Theory of Change, Scenario and Result Framework

Annex 4: Risk Management

Annex 5: Budget Details

ANNEX 3: THEORY OF CHANGE, SCENARIOS AND RESULTS FRAMEWORK

The project is based upon a *most likely case scenario* which foresees that the present situation will broadly continue. The Taliban will maintain a conservative policy position, although local variations are likely to continue to be possible. There will be limited internal and external political dialogue, continued restrictions on civic engagement and the inclusion/participation of women. The economic position may display some signs of recovery but this will be offset by declining aid flows. The security context will remain relatively stable. The country will remain vulnerable to economic and environmental shocks coupled with high levels of poverty and food insecurity. In this scenario, major aid mechanisms (UN agencies and trust funds) may start to move towards more sustainable service delivery, although aid will remain off-budget.

In this context, the project **theory of change** is that:

IF essential basic services are functioning, and essential food security service delivery supported and enabled equitably, and

IF the most vulnerable receive basic income, livelihoods support and local economies are revitalized, and

IF communities are prepared for disaster management and water and natural ecosystems are restored, and

IF reconciliation, conflict sensitive and inclusive participatory processes are fostered to identify Afghan led solutions, gender equality is improved, access to justice strengthened and communities are involved in planning,

THEN people can meet their basic needs without relying on humanitarian assistance; livelihoods are saved with people able to earn a living to sustain themselves and their families, and communities can continue to function. And livelihoods will be protected, population displacement is reduced, and communities will be able to prevent further deterioration and recover more rapidly and sustainably. And, social cohesion and resilience is strengthened at community level.

The theory of change rests upon a number of **assumptions**:

It is assumed that there is sufficient donor backing to the STFA to enable it to progressively roll-out to all regions and provinces requiring support. This is a critical assumption and presents clear risks if it is not fulfilled. The Danish MFA will monitor the situation closely, together with like-minded donors.

It is also assumed that strong linkages and coordination with the Humanitarian Response Plan (HRP) exist in terms of priority setting, and that dedicated support to women and girls can be delivered in view of the new restrictions, and that sufficient engagement with local level stakeholders can be established to foster ownership of activities, identification of demand-based interventions, and strong support for what is being achieved together.

It is further assumed that operational and access arrangements for target-areas are strong enough to allow access for contractors, partners and freedom of movement, and that contributing UN agencies remain committed to pursuing the integrated area-based approach underpinning the STFA.

It is also assumed that Denmark will participate to the degree possible in the STFA's various decision-making organs as well as joint donor set-ups (such as the Nordic+) and these will provide mechanisms for promoting specific Danish priorities and monitoring overall donor support and STFA delivery.

Results Framework

The results framework below highlights the four outcomes from the Western Regional Programme, which is included here as an example. As the Danish support is not earmarked thematically or regionally, reporting on progress will be through the STFA’s annual report, which provides a comprehensive overview of key results.

The project objectives correspond to the three outcomes of the UNSF: *By the end of 2025, more people in Afghanistan, particularly the most marginalized, can equitably access essential services that meet minimum quality standards; benefit from an increasingly inclusive economy, with greater equality of economic opportunities, jobs, more resilient livelihoods, strengthened food value chains, and improved natural resources management; and participate in an increasingly socially- cohesive, gender-equal, and inclusive society, where the rule of law and human rights are progressively upheld, and more people can participate in governance and decision- making.*²⁴ Note, however, that this has yet to be formally reflected in STFA documentation.

Project Title		STFA	
Project Objectives		a. Sustained Essential Services; b. Economic Opportunities and Resilient Livelihoods; c. Social Cohesion, Inclusion, Gender Equality, Human Rights, and Rule of Law.	
Outcome 1		Essential services and community infrastructure - including for health, education, agriculture and energy supply - are functional, sustained and expanded to meet different needs of women and men.	
Output indicator		Number of people that have benefited from UN-supported essential services and/or new/rehabilitated infrastructure, disaggregated by type of service and/or infrastructure and sex.	
Baseline	Year	2023	0
Annual target	Year 1	2024	
Annual target	Year 2	2025	777,706
Outcome 2		Livelihoods, income- generating activities, businesses and trade are more sustainable and resilient to instability.	
Output indicator		Number of people who have benefited from newly created income-generation opportunities, disaggregated by sex, age and province.	
Baseline	Year	2023	0
Annual target	Year 1	2024	
Annual target	Year 2	2025	80,000+
Outcome 3		Communities have improved infrastructure, access to water and preparedness mechanisms to protect farm- based livelihoods and cope with climate and environment shocks and natural disasters.	
Output indicator		Number of farmers who benefited from training and assets for improved, climate-smart, agriculture (at least 30% women).	
Baseline	Year	2023	0
Annual target	Year 1	2024	
Annual target	Year 2	2025	12,000+
Outcome 4		Social cohesion, respect for human rights – including, in particular, the rights of women and girls- and access to justice are progressively strengthened at local level – contributing to greater community resilience.	
Output indicator		Number of people with better awareness about human rights social cohesion and conflict prevention (at least 50% women).	
Baseline	Year	2023	0

²⁴ This is an amalgamation of outcomes 1,2 and 3 of the UN Strategic Framework

Annual target	Year 1	2024	
Annual target	Year 2	2025	96,000+

ANNEX 4: RISK MANAGEMENT

The following risks are mainly drawn from the STFA Western Region Programme and ACG September 2023 notes. They have also been aligned with the ARTF risk assessment as both funds face similar risks.

Programmatic risks

Risk Factor	Likelihood	Impact	Risk response	Residual risk	Background to assessment
Design shortcomings lead to weaker than expected performance.	Likely	Major	Design risks will be mitigated by working closely with UN Agencies and INGOs, ARTF partners and TPMA experts in collecting and verifying data to ensure programme design is evidence-based and grounded in a comprehensive area and sector assessment.	Risks reduced.	The complicated and rapidly changing operating environment, including limited technical and policy interaction with DFA, makes robust planning and implementation difficult and sudden changes may result in weaker than expected project performance.
External influences (the DFA, possibly other actors) may seek to affect programme implementation.	Likely	Moderate	To counter this risk, the selection of beneficiaries, locations and approaches will be driven by up-front principles of impartiality, operational independence, and centrality of protection. A conflict sensitivity approach will be mainstreamed to ensure that UN agencies and other implementing partners 'do no harm' to people in the target communities.	Risks reduced.	DFA may seek to control or influence STFA interventions.
Weak coherency with other engagements (e.g. ARTF) on basic needs.	Unlikely	Moderate	Increased role of sector and area-based coordination. Strengthen coherence at UN agency level (internal and across agencies). Increase field based TPM.	Risks reduced.	There is close coordination at overall policy and intervention level between WB and UN, including through technical working groups. However, the scale of response required may mean that some areas receive insufficient services.
Insufficient funding to support basic needs in medium term.	Likely	Major	Requires active engagement with donors through ACG, STFA SC, ARTF SG and other fora so secure funding. Prioritisation of intervention areas.	Risks reduced.	Currently there is a significant medium term funding shortfall.

Inability to fully incorporate climate resilience/effect of natural disasters.	Unlikely	Low	Address climate adaptation across all funding streams through involvement of technical working groups (STWGs) to be informed by gap analysis.	Risks reduced.	Climate resilience is featuring at objective level in STFA. ACG donors raised this as a priority in the September 2023 Istanbul meeting.
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Institutional risks

Risk Factor	Likelihood	Impact	Risk response	Residual risk	Background to assessment
Misappropriation /diversion of funds.	Likely	Moderate	Fiduciary risks will be mitigated by UN agencies using their own fiduciary arrangements, in accordance with Financial Management Framework Agreements and Fiduciary Principles.	Risks reduced.	Complex operating environment means that regular fiduciary checks may not be possible to the same degree as in other projects. Funds may be diverted to the DFA.
Difficulties in ensuring smooth transfer payments.	Likely	High	Common action with World Bank to ensure that funds can flow to beneficiaries, including through the proposed Humanitarian Exchange Facility, even if residual risk on this issue remains significant.	Risks reduced.	Technical work on options to manage payments under the current sanctions' regime is ongoing. The Humanitarian Exchange Facility provides a mechanism for cash USD to be deposited in the AIB and accessed for project purposes.
UN is either perceived as indirectly supporting the Taliban or not	Likely	Potentially significant	These risks will be managed through proactive communication efforts focusing on the delivery of basic services support to the Afghan people,	Risks reduced.	Donor dilemma relating to the extent of basic needs and

providing enough support to the people of Afghanistan.			while stressing the limited engagement with the interim Taliban authorities.		failure of the DFA to deliver.
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ANNEX 5 – OUTPUT-BASED BUDGET


















Note that the Danish support will be pooled with other STFA partners and that each of the STFA regional programmes includes its own budget at output level and these are used for monitoring and reporting purposes by the STFA TFMU. Danish funds will be co-mingled with funds from other donors and it is therefore not possible to provide a distinct Danida-related output-based budget. In consultation with like-minded donors, the MFA/ALO will seek to ensure transparency in financial reporting against approved STFA regional programme budgets at output level.

The contribution in the table below shows the total amount (and management overhead) and will form the basis for financial reporting to the Danish MFA.

Budget: DKK M

Result area	2024	2025	Total
Un-earmarked contribution to STFA	46.0	46.0	92.0
1% TFMU coordination levy	0.5	0.5	1.0
7% Management fee (implementing agencies)	3.5	3.5	7.0
Total	50.0	50.0	100.0

Support to UN Women, Afghanistan

<p>Key results:</p> <ul style="list-style-type: none"> - By the end of 2025, more people in Afghanistan, particularly the most marginalized, will be able to equitably access essential services that meet minimum quality standards. - By the end of 2025, more people in Afghanistan, notably women and vulnerable groups, will benefit from an increasingly inclusive economy, with greater equality of economic opportunities, jobs, more resilient livelihoods, strengthened food value chains, and improved natural resources management. - By the end of 2025, more people in Afghanistan can participate in an increasingly socially cohesive, gender equal, and inclusive society, where the rule of law and human rights are progressively upheld, and more people can participate in governance and decision-making. - By end of 2025, the UN system in Afghanistan, Member States and regional organizations effectively contribute to progress on gender equality and the empowerment of women and girls in Afghanistan. <p>Justification for support: The Taliban have progressively rolled back the gains made in relation to gender equality and women's empowerment over the past two decades. UN Women is the key UN agency mandated to provide essential services for women and girls and has been instrumental in both supporting women and girls and ensuring a coherent and principled approach across the UN system in Afghanistan. This further package of Danish support is an un-earmarked contribution to UN Women's Strategic Note that is closely aligned to the UN Strategic Framework.</p> <p>Major risks and challenges: A key risk is that the space for gender equality and women's empowerment will be further diminished. The scope for working through national NGOs/CSOs may also diminish, especially women-led NGOs. These risks will be mitigated through continued engagements with the DFA to reverse discriminatory policies and practices, while prioritising meeting the basic needs of Afghan and women and girls, creating safe spaces for them, and expanding service delivery and capacity development.</p>	File No.	23/20558			
	Country	Afghanistan			
	Responsible Unit	ALO			
	Sector	Human rights & gender			
	Partner	UN Women			
	DKK million	2024	2025	Total	
	Commitment	15.0	15.0	30.0	
	Projected disbursement	15.0	15.0	30.0	
	Duration	24 months			
	Previous grants	2022 (DKK 20.5 m), 2023 (2.74 m)			
	Finance Act code	06.32.02.09.			
	Head of unit	Lars Bo Møller			
	Desk officer	Bjørn Blau			
	Reviewed by CFO	NO / YES: Andreas Stabursvik			
Relevant SDGs					
 No Poverty	 No Hunger	 Good Health, Wellbeing	 Quality Education	 Gender Equality	 Clean Water, Sanitation
 Affordable Clean Energy	 Decent Jobs, Econ. Growth	 Industry, Innovation, Infrastructure	 Reduced Inequalities	 Sustainable Cities, Communities	 Responsible Consumption & Production
 Climate Action	 Life below Water	 Life on Land	 Peace & Justice, strong Inst.	 Partnerships for Goals	

Strategic objectives

Afghan women and girls have their human rights protected and promoted through access to essential services, humanitarian assistance, livelihoods and income opportunities, improved voice and agency and support from a resilient Afghan women's movement.

Environment and climate targeting - Principal objective (100%); Significant objective (50%)

	Climate adaptation	Climate mitigation	Biodiversity	Other green/environment
Indicate 0, 50% or 100%				
Total green budget (DKK)	0	0	0	0

Budget (engagement as defined in FMI):

Total	DKK 30.0 million
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1 Introduction

The present project document outlines the background, rationale and justification, objectives, and management arrangements for development cooperation concerning Danish support through Denmark's Afghanistan Transition Programme (ATP), 2024-2025 with the objective of *Afghan women and girls have their human rights protected and promoted through access to essential services, humanitarian assistance, livelihoods and income opportunities, improved voice and agency and support from a resilient Afghan women's movement.*

The project document is agreed between the parties: the UN Women Country Office in Afghanistan and the Danish MFA. It forms an annex to the legal bilateral agreement with UN Women and constitutes an integral part hereof together with the documentation specified below.

The documentation refers to the partner documentation for the supported intervention, which includes the UN Strategic Framework for Afghanistan and UN Women's Strategic Note. On the Danish side, the main documentation, besides this Project document, is the Danish Afghanistan Transition Programme, 2024-2025, Programme Document.

2 Context, strategic considerations, rationale and justification

2.1 Context affecting women

Since the Taliban takeover in August 2021, the situation facing Afghan women and girls has worsened dramatically. The Taliban have dissolved key oversight institutions and gender equality infrastructure.¹ Laws pre-dating the Taliban takeover are inconsistently applied at local and provincial levels, while elsewhere a narrow and contested version of Sharia law is partially or fully enforced, creating uncertainty. The prospect for women and girls is particularly dire, in a country ranked 171 out of 172 countries on the Gender Development Index in 2021.² There are no women in senior *de facto* leadership roles. Girls, 82% of whom were enrolled in primary school prior to August 2021,³ are now formally excluded from education beyond grade six. Women's mobility without an accompanying *mahram*⁴ (male relative) is prohibited and bans on entering most public spaces effectively constrain them to the home.

Women have left crucial sectors such as the media and civil society at high rates, accelerated by the ban on Afghan women working NGOs/INGOs and the UN. Measures limiting women's economic participation are expected to lead to an immediate economic loss of up to USD 1 billion (5% of GDP).⁵ Many of the 57,000 small- and medium-sized women-owned enterprises operational prior to the Taliban takeover have closed. Women entrepreneurs face significant barriers in accessing finance, capital and other resources, and a large majority (82%) of women-owned businesses are unregistered.⁶

The progressive restrictions have had compounded effects on women and girls' ability to access essential services including justice, health and humanitarian assistance. Many women rely on services delivered by CSOs who are operating in an increasingly repressive environment.⁷ Over 77% of women-led CSOs

¹ Including the Ministry of Women's Affairs, Afghanistan Independent Human Rights Commission, Parliament, and Electoral Commission. The Ministry of Women's Affairs was physically taken over and replaced with the *de facto* Ministry for the Propagation of Virtue and Prevention of Vice

² <https://hdr.undp.org/gender-development-index#/indicies/GDI>

³ WorldBank data (<https://data.worldbank.org/indicator/SE.PRM.ENRR.FE?locations=AF>)

⁴ France24, *No trips for Afghan women unless escorted by male relative: Taliban*, 26 December 2021.

⁵ UNDP estimates reported in the GIHA Working Group, Afghanistan Inter-agency Rapid Gender Analysis, November 2022.

⁶ UN Women, 2022. Rapid needs assessment report on challenges and opportunities for women-owned businesses in Afghanistan.

⁷ UN Women, Out of jobs, into poverty – the impact of the ban on Afghan women working in NGO, 13 January 2023.

ceased running projects during 2022,⁸ and only 34% of women received humanitarian services from an aid worker of the same gender, compared to 74% of men.⁹ Women-headed households are less able to recover from crises due restricted access to education, entrepreneurship, and employment.¹⁰

Incidents of violence against women and girls continue to be reported, ranging from murder and honour killings to forced marriages and beatings resulting in injuries or disabilities and suicides.¹¹ Prior to the Taliban takeover, gender-based violence (GBV) offences were subject to legal penalties. Special Ending Violence against Women (EVAW) courts were closed in August 2021, with cases now dealt with by Taliban-appointed judges and lawyers in the civil division. A lack of livelihoods opportunities has led to an increase in levels of forced and early marriage, with more than one in three Afghan girls entering marriage by the age of 18.¹² Despite a Decree expressing the DFA's opposition to forced marriage,¹³ there are recorded instances where judicial and sub-national DFA officials have upheld forced marriages. Access to EVAW and sexual and reproductive health services has been complicated by mobility restrictions and employment bans.

UN Women is the main UN agency providing essential protection services for women and girls and has also a key role in strengthening women's economic empowerment and livelihood opportunities, ensuring that women can participate in society as part of system-wide efforts to reduce the gap between the DFA policies and practices and international human rights standards, and ensuring that the UN system in Afghanistan contributes to progress on gender equality and women's empowerment. UN Women's principled response to the changes in Afghanistan has involved not normalising the Taliban's vision on women's rights and identification of entry points based on localised engagement, expanded activities that leverage exceptions and developing new partnerships with NGOs, other UN agencies and the private sector.¹⁴

2.2 Summary of the project rationale

The project rationale is *firstly* that UN Women remains well placed to deliver on its mandate to promote gender equality within the UN system in Afghanistan and lead interventions protecting and promoting women and girls' rights, which remain under serious threat. Violence against women and girls is also one of the most prevalent forms of human rights violations in Afghanistan and UN Women has a key role in protecting women and girls' through offering specialized services. *Secondly*, there is a need to continue to promote women's rights to livelihoods, especially the livelihood of women-headed households. Many women have reported job loss since 15 August 2021, due to new restrictions on women's mobility and conditions on their participation in the public sphere. *Thirdly*, support to UN Women is a tangible demonstration of the priority attached by Denmark, alongside other members of the international community, to gender equality as a key policy principle in the current environment in Afghanistan. As part of this, there is also an urgency in preserving the existence and role of women's CSOs. This represents a further argument for channelling Danish funding directly to UN Women, as opposed to only via the STFA. *Fourthly*, UN Women has been particularly active and has achieved good results in

⁸ IRC and UN Women, [Research on Challenges, Barriers and Opportunities for Women-led CSOs in the Afghanistan's Humanitarian Crisis](#), 15 June 2022.

⁹ UN Women, Back to the 1990s? Women's rights under the Taliban, Gender Alert No. 4, 3 March 2023.

¹⁰ WFP, *Pre-Lean Seasonal Assessment*, 2022.

¹¹ https://unama.unmissions.org/sites/default/files/a77772-s2023151sg_report_on_afghanistan.pdf

¹² WFP, *Pre-Lean Seasonal Assessment*, 2022.

¹³ Afghanistan Ministry of Information and Culture, [Special decree issued By Amir Al-Momenin on women's rights](#), 3 December 2021.

¹⁴ UN Women, Afghanistan. July 2023

promoting common approaches to women and girls' rights through the international system in Afghanistan and the need for this remains.

2.3 Summary of the strategic framework

The strategic framework for the project is provided by the UN Strategic Framework (UNSF) and UN Women's Strategic Note (July 2023).

The UNSF is based on the approach that humanitarian support must be complemented by support to basic human needs with the aim of reducing the humanitarian caseload. It seeks to do this through strengthening the resilience of Afghan women and girls, men and boys to shocks, sustaining livelihoods, protecting human rights and fundamental freedoms, and supporting durable solutions to displacement caused by conflict, climate change, and natural disasters. This outlines three complementary and mutually reinforcing joint priorities: a) Sustained Essential Services, b) Economic Opportunities and Resilient Livelihoods; and c) Social Cohesion, Inclusion, Gender Equality, Human Rights, and Rule of Law. The priorities are augmented by a number of cross cutting principles, including application of a human rights-based approach, the principle of "leaving no-one behind", promotion of gender equality and women's empowerment, "do no harm", cost effective delivery, and climate resilience.

The project is designed to help facilitate UN Women's implementation of its Strategic Note from July 2023, which acts as a country programme. The Strategic Note focuses on four core areas: 1) essential services for women such as protection services, with a focus on eliminating violence against women and girls (EVAWG), including child protection, gender based violence, sexual exploitation and abuse, and explosive hazards; 2) efforts to improve women's access to entrepreneurship skills, finance, and markets; 3) empowerment of women to advocate for gender equality and women's rights, including via women-led NGOs; and 4) providing technical expertise and advice within the UN system to increase its coherence on women's rights issues in the country. The Strategic Note will be operationalized through UN Women's annual work plan (AWP), which is currently being developed and is expected to include activities across the four areas highlighted above.

On the Danish side, the key policy documents are the Danish Government's new *Danish Foreign and Security Policy Strategy* (May 2023), the Danish development strategy – *The World We Share* - and *The Government's Priorities for Danish Development Cooperation (2023-2026)*. The project aligns closely with Denmark's long-running support to women and girls' rights, gender equality and women's empowerment, and protection against gender-based violence.¹⁵

The Foreign and Security Strategy highlights a range of political priorities that are relevant to this project, including the importance of a broad, rules-based approach to security that is founded on equal partnerships and sustainable solutions based on shared interests. The strategy notes the diverse and often globalised nature of threats and their effects requires broad-based responses that contribute to political stability and security, sustainable economic development, green trade, and responses to climate change. It is further emphasised that Denmark will engage in credible and equal dialogue on local as well as global challenges based on the international system and universal values, including human rights. An important vehicle for promoting these aspects and for Denmark's means to engage as a constructive partner will be Denmark's possible membership to the UN Security Council (UNSC) for 2025-2026.¹⁶ *The World We Share* has four strategic objectives: a) prevent poverty, fragility, conflicts and violence and create sustainable alternatives to irregular migration and displacement; b) fight irregular migration and help more

¹⁵ How to Note: Human Rights and Democracy, DMFA, 2022

¹⁶ Danish Foreign and Security Policy Strategy, May 2023

people better along key migration routes; c) prevent humanitarian crises and be a strong humanitarian partner during and after crises; and d) deliver safety and security through peacebuilding and stabilisation.¹⁷

The project also accords with the *Afghanistan Coordination Group (ACG) Framework for International Partner Support in Afghanistan*, which was developed in parallel to the UN Strategic Framework. The ACG framework also that assistance will be provided “off-budget” and without undue influence from the de facto authorities on the planning, implementation and management of activities.

At the global level, the project is informed by (and will contribute to) several SDGs, especially SDG 5 (gender equality), SDG 16 (peace, justice, institutions), and SDG 17 (partnerships).

2.4 Past results and lessons learnt

Denmark’s most recent support (post August 2021) was to the UN Women Afghanistan Country Office programme, which focused on four thematic areas: 1) Women’s Economic Empowerment; 2) Ending Violence Against Women and Girls; 3) Women, Peace and Security and Humanitarian Action; and 4) Normative and Coordination Functions to Advance Gender Equality and Women’s Empowerment. The programme was fully aligned with the UN Women Global Strategic Plan (2022-2025) and supported implementation of the UN Transitional Engagement Framework 2022 for Afghanistan. During the implementation period, the DFA progressively tightened restrictions on women and girls’ rights, including the right to education, movement, and employment. UN Women’s programming, which is ‘for women, by women’, was severely impacted. For example, most of UN Women’s partners offering services to women and services provided at family resource centres, women’s resource centres, and multi-purpose women’s centres, women affected by crisis, including survivors of violence, were no longer able to access the essential services previously provided. Nonetheless, UN Women’s engagement with the DFA did manage to ensure that some of these centres were able to reopen and UN Women were able to undertake capacity building of NGOs to strengthen the response to violence against women and girls (VAWG).

UN Women report that they were able to reach 2,711 direct beneficiaries and 20,888 indirect beneficiaries with cash-based interventions; 10,084 women survivors of violence with quality and coordinated essential services through the above mentioned centres; 178 Women’s Human Rights Defenders (WHRDs) with different forms of support, including emergency funds to relocate to ensure self-security, and accommodation in safe houses for immediate protection; information on protection support and resettlement and referral of high-risk cases to international non-governmental organizations (INGOs) and international protection mechanisms for long-term support (financial and external evacuation). The Country Office also contributed to ensuring that women and girls’ rights are in focus across the UN’s development and humanitarian interventions in the country.¹⁸ UN Women also continues to host the Inter-Agency Steering Committee (IASC) gender group (GenCap Advisor) providing inter-agency strategic and technical support on gender mainstreaming to the Humanitarian Country Team and the wider humanitarian response architecture. Similar efforts were made in relation to the 17 UN agencies participating in the Special Trust Fund for Afghanistan (STFA).

Important lessons learnt from the above activity include:

- Continuing to engage with the DFA and safeguard spaces to support and meet the needs of Afghan women and girls without putting them at harm’s way remains central. In this respect, there is value in the UN Women field offices. The variation across the country means

¹⁷ The World We Share – Denmark’s Strategy for development cooperation and humanitarian action, 2021.

¹⁸ UN Women Afghanistan, Annual Report 2022.

interventions must be localised, adaptive and reflexive. Scale-up and replication will rely on taking a ground-up, community-driven approach.

- The importance of both strategic, technical and financial support for women’s organizations and activists, as voiced by civil society. This includes flexible, core support to civil society with a commitment to stay and deliver and continuously advocate for civil society stakeholders and bring.
- A critical lesson learned is the importance of evidence gathering, data collection and amplification of women’s experiences, voices and recommendations. The presence of UN Women at the strategic and operational level of the cluster system has strengthened the articulation and integration of gender analysis in the planning and implementation of strategic response plans.

The 2023 Danish MFA Mid Term Review (MTR) made a number of recommendations. With regard to UN Women, it noted the need to ensure the realism of UN Women’s theories of change given the complicated and unstable context and make visible the linkage between work plans and results in reporting. The latter is important for monitoring purposes.

2.5 HRBA and cross cutting issues

The project rests solidly upon the four HRBA principles of participation, accountability, non-discrimination, and transparency. These underpin the UN Strategic Framework and UN Women’s global Strategic Plan and its Afghanistan Strategic Note. These prioritise women’s voice, agency, and leadership, and support for civil society – and especially women’s organizations – as a specific outcome area.

In Afghanistan, UN Women recognizes that women’s organizations are a key driver for women’s rights and the integration of gender equality aspects throughout crisis response efforts. UN Women will therefore continue to support the strengthening and rebuilding of the women’s movement through direct support to women’s organizations, and to work with women’s organizations on the empowerment of civil society to advocate for gender equality and women’s rights in all international and national fora.

UN Women’s strategy remains focused and intentional investments in services by women and for women, women-led CSOs, and Women Human Rights Defenders. UN Women is also extending these perspectives across the UN system in Afghanistan. UN Women, along with the UN System and international partners, continues to advocate and negotiate to reopen spaces for women’s organisations to operate. UN Women’s core contribution here is to reduce discrimination and promote gender equality in access to services, and to ensure services are genuinely responsive to the needs of women and girls.

3 Project Objective

The project has the overall objective of: *Afghan women and girls have their human rights protected and promoted through access to essential services, humanitarian assistance, livelihoods and income opportunities, improved voice and agency and support from a resilient Afghan women’s movement.* The project will provide core support alongside like-minded donors to UN Women’s country programme as described in its Strategic Note (July 2023) and its annual work plans (to be developed later in 2023).

4 Theory of change and key assumptions

The project theory of change is that:

If more women and girls in Afghanistan have inclusive, equitable, and sustained access to affordable quality essential services which build on humanitarian interventions with strengthened coordination across the humanitarian-peace-development nexus;

If Afghan women and girls, including in rural areas, have more resilient livelihoods through access to economic opportunities and financing, including through private sector development;

If the human rights of all Afghan women and girls are promoted, their voices and recommendations are heard in governance and decision-making, and the women’s movement is sustained, protected and empowered to drive greater social cohesion and inclusion;

And if the UN system in Afghanistan is coordinated, cohesive and norms-based in promoting gender equality and the empowerment of women and girls in all aspects of its work;

Then Afghan women and girls will be safer, more resilient, and connected to inclusive local, national and international communities;

Because Afghan women and girls have the agency to access essential services, humanitarian assistance, livelihoods and income, and improved voice and agency, including through a resilient Afghan women’s movement.

Key assumptions on which this theory of change builds include: that there will continue to be scope for UN Women and its local partners to exploit opportunities within the confines of the restrictions imposed by the de facto authorities and that UN Women will continue to be able to reach women and girls in need of protection. It is assumed that UN Women and its NGO partners will continue to be able to apply the principled approach to assistance by women for women.

It is further assumed that UN Women is able to maintain a field presence and ensure sustaining a local level engagement for negotiating access to implement programmes to meet the need of Afghan women and girls, as well as build partnerships with other UN entities at sub national level (including local stakeholders). While women economic empowerment activities have slowed down considerably with the closure of women-led businesses and the restrictions on women to engage in work-related activities, there remains scope to work within the system to promote livelihood opportunities for women. There may also be challenges in the recruitment and retaining of Afghan staff in positions that are critical to UN Women programmes. Particularly for Afghan nationals, this may pose a significant safety and security risk.

4.1 Summary of the results framework

For results-based management, learning and reporting purposes, Denmark will base the actual support on progress attained in the implementation of the project as described in the UN Women Strategic Note and its annual work plans.¹⁹ The latter include specific results at output and outcome levels, alongside relevant indicators, baselines and targets covering the range of UN Women’s operations. For the purposes of this project document, a selection of results are presented in the table below and are of particular Danish interest.

Project Title		Support to UN Women’s Country programme in Afghanistan	
Project Objective		Afghan women and girls have their human rights protected and promoted through access to essential services, humanitarian assistance, livelihoods and income opportunities, improved voice and agency and support from a resilient Afghan women’s movement.	
Impact indicator		Proportion of women and girls who experienced violence who were able to access support services.	
Outcome 1		By the end of 2025, more people in Afghanistan, particularly the most marginalized²⁰, will be able to equitably access essential services that meet minimum quality standards.	
Outcome indicator		Proportion of women and girls who experienced violence who were able to access support services.	
Baseline	Year	2023	30%

¹⁹ UN Women ACO Results Framework, 2023-2025

²⁰ The term “most marginalized” here refers to women and girls who have experienced violence

Target	Year	2025	50%
Output 1.1		Access to available and quality EVAW/G services to Afghan women and girls' survivors of violence, and those at risk.	
Output indicator		Number of women's organizations with increased capacities to deliver and/or monitor the quality of services, resources, and goods for women in humanitarian and development settings.	
Baseline	Year	2023	9
Annual target	Year 1	2024	12
Annual target	Year 2	2025	15
Output 1.2		More women and girls benefit from humanitarian assistance during and after crises	
Output indicator		Number of partnerships with women organizations INGOs and UN agencies to fund programmatic activities for the benefit of vulnerable women and girls.	
Baseline	Year	2023	3
Annual target	Year 1	2024	4
Annual target	Year 2	2025	5
Outcome 3		By the end of 2025, more people in Afghanistan can participate in an increasingly socially cohesive, gender equal, and inclusive society, where the rule of law and human rights are progressively upheld, and more people can participate in governance and decision-making.	
Outcome indicator		Score in (i) Gender Inequality Index and (ii) Global Gender Gap Index scores.	
Baseline	Year	2022	(i) 0.678 (167 out of 191 countries)/2021; (ii) 0.435 (146 out of 146 countries)/2022.
Target	Year	2025	Improvement in both.
Output 3.1		Diverse Afghan women leaders, including WHRDs, business women and civil society are empowered to advocate for gender equality, women's rights and women's participation in the economy, in all international and national policy discussions on Afghanistan.	
Output indicator		Number of women accessing information, goods, resources and/or services through UNW supported platforms and programs in humanitarian and development settings (CO, HQ).	
Baseline	Year	2022	28
Annual target	Year 1	2024	200
Annual target	Year 2	2025	200
Output 3.4		Supporting the strengthening and rebuilding of the women's movement through direct support to women-led civil society organizations in Afghanistan, to sustain their work across the full spectrum of human rights.	
Output indicator		Number of civil society organizations working on gender equality and women's empowerment, especially women's organizations, that have strengthened capacity to exercise their leadership role towards the achievement of gender equality and women's empowerment.	
Baseline	Year	2022	6
Annual target	Year 1	2024	12
Annual target	Year 2	2025	12

In its dialogue with UN Women, MFA/ALO will coordinate with other like-minded donors to ensure that the targets outlined in the results framework above are reflective of the opportunities on the ground and that they are adjusted upwards where this is realistic.

4.2 Overview of the project priorities

In the sub-sections below, various highlights of UN Women’s priorities in the areas of particular Danish interest through this project are described.

- **Outcome 1.** By the end of 2025, more people in Afghanistan, particularly the most marginalized, will be able to equitably access essential services that meet minimum quality standards. This outcome area will ensure that Afghan women and girls are not further disadvantaged because of the discriminatory policies of the DFA, by promoting equitable access to essential services. Focusing on UN Women’s value add and mandate, interventions will promote quality essential protection services for women and girls, with a focus on EVAW/G and ensuring access to humanitarian assistance during and after crises.
- **Outcome 3.** By the end of 2025, more people in Afghanistan can participate in an increasingly socially cohesive, gender equal, and inclusive society, where the rule of law and human rights are progressively upheld, and more people can participate in governance and decision-making. UN Women’s contribution to this outcome will enable diverse Afghan women leaders, including women human rights defenders, business women and civil society are empowered to advocate for gender equality, women’s rights and women’s participation in the economy, in *all* international and national policy discussions on Afghanistan, providing financial and technical support to women’s civil society, women leaders and human rights defenders to promote gender equality, women’s rights, and social cohesion. This will include setting up pathways to meaningfully and consistently consult with Afghan women, ensuring their voices inform and influence international decision-making on Afghanistan’s future. Supporting the strengthening and rebuilding of the women’s movement through direct support to women-led civil society organizations in Afghanistan, to sustain their work across the full spectrum of human rights, including provision of core and programmatic funding to women-led CSOs, and through technical advice, capacity development and coalition building. The support to women’s organisations refers to civil society organisations and women’s business organisations promoting the rights of women and girls.

5 Budget

Denmark will contribute DKK 30 million (DKK 15 million in 2024 and DKK 15 million in 2025). This will be an un-earmarked contribution to UN Women’s Annual Work Plan and is therefore not disaggregated to individual output areas.

Budget: DKK M

Result area	2024	2025
Un-earmarked contribution to UN Women Afghanistan country programme.	13.8	13.8
8% GSM (management cost)	1.2	1.2
Total	15.0	15.0

6 Institutional and Management arrangement

The management arrangement described below will ensure adequate reporting, dialogue, learning and timely decisions about the project, including possible adaptations to ensure achievement of agreed outcomes. UN Women and the Danish MFA will discuss the progress of the project and any possible need for adaptation on an annual basis.

From UN Women's side, the Country Office will ensure compliance with information security and Business Continuity Plan (BCP) planning and testing, as per corporate guidance. The Country Office will ensure timely implementation of all audit recommendations. The BCP will be aligned with the Country Office's risk management and the interagency risk assessment to ensure robust risk mitigation measures are embedded into operations and programming. The Country Office will continue to work with the Operations Management Team (OMT) to harmonise best practices, strategies to reduce common service costs (including the implementation of Long Term Agreements) in line with UN reform recommendations.

UN Women recognizes the importance of the harmonized approach as outlined in UN in Afghanistan inter-agency collaboration on formulation of a results-based framework "Business Operations Strategy (BOS)" in September 2020. The BOS aims to establish UN joint business operations to eliminate duplication, leverage common bargaining power and maximize economies of scale, while reducing transaction costs. It is facilitated by the principles of mutual recognition, client satisfaction and costing and pricing.

The project will utilise UN Women's reporting arrangements and formats and separate bilateral reporting is not required. Narrative and financial reporting will occur on an annual basis.

UN Women is engaged in the Afghanistan Coordination Group (ACG) – the principal international forum - and co-chairs the Gender and Human Rights Sector Technical Working Group (STWG), one of six STWGs facilitating the coordination of UNSF implementation with external partners. UN Women will continue to co-lead the STWG on Gender Equality, Human Rights with USAID and the World Bank.

From the Danish side, the project will be managed by the MFA/ALO.

The Nordic+ group of donors holds bi-weekly consultation meetings with UN Women, bi-monthly meetings with the Gender Donors Group and annual review meetings. Denmark will have a continued opportunity to participate in these, which will provide opportunities for closer monitoring and dialogue on Danish priorities.

ALO will draw from these meetings and UN Women's reporting for its own Annual Stocktaking Report (ASR), which will be at overall programme level. At project level, the monitoring will also be used to inform decisions about possible adaptation and use of the unallocated budget attached to the overall Transition Programme.

The Danish MFA shall have the right to carry out any technical or financial supervision mission that is considered necessary to monitor the implementation of the project. After the termination of the project support, the Danish Embassy reserves the right to carry out evaluations in accordance with this article.

6.1 Financial Management, planning, and reporting

Both parties will strive for full alignment of the Danish support to UN Women's financial management rules and procedures and Danida Aid Management Guidelines.²¹ UN Women utilises UN standards for financial management and provides financial reporting on an annual and biannual basis. Regular programme review meetings will be held in collaboration with the funding agency to assess programme implementation and emerging challenges.

²¹ <http://amg.um.dk/en/programmes-and-projects/january-2017-guidelines-for-programmes-and-projects>. See also <http://amg.um.dk/en/Technical-guidelines/financial-management/>

UN Women will comply with the revised Finance Manual and Operating Procedures to standardize processes and ensure that the office's financial data provide an accurate and reliable basis for financial reporting, decision making and oversight.

The Danish MFA will monitor these processes and utilize the information provided in its own monitoring and reporting.

6.2 Monitoring arrangements

Monitoring (including of risks) will take place in accordance with the 2024 AWP. UN Women will manage the implementation by tracking progress across indicators for each output via its monitoring and evaluation focal points, including staff implementing programming, maintain consistent monitoring and reporting, track programme evaluation schedules, and train implementing partners on monitoring and evaluation.

The results framework included in this project document covers selected results that are of particular interest to Denmark. The results frameworks may be adjusted periodically according to need as part of an adaptive management approach.

6.3 Reviews and evaluation

A Mid-Term Review (MTR) of the Danish Afghanistan Transition Programme will be conducted in late 2024/early 2025 to assess overall programme progress, including the support to UN Women and community based education. It will assess overall progress, the impact of contextual changes, and the need for possible adaptation to ensure continued results delivery. The baselines for this will be the planning targets included in this project document and its updated results framework.

6.4 Communication

UN Women may perform a number of communication activities connected with the areas covered by the project and, depending upon the nature and substance of the communication intended, will keep the Danish MFA informed of planned activities. In cases where the Danish MFA wishes to undertake significant communications activities, UN Women will likewise be consulted.

7 Risk Management

A summary of the risk analysis and risk response for programmatic and institutional risk factors is included at Annex 4. Assessment of risks and assumptions will be included as a regular part of the project's monitoring processes.

There are a number of programmatic risks associated with the project. A key risk is that the space for gender equality and women's empowerment will be further diminished. The scope for working through national NGOs/CSOs may also diminish, especially women-led NGOs. These risks will be mitigated through continued engagements with the DFA to reverse discriminatory policies and practices, while prioritising meeting the basic needs of Afghan and women and girls, creating safe spaces for them, and expanding service delivery and capacity development. There are also security and safety risks, which will be mitigated through UN Women's system-wide security planning for staff, as part of which the agency is establishing systems to communicate with partners and beneficiaries regarding security risks, including PSEA. Ongoing monitoring and contingency planning will be maintained.

With regard to UN Women's operational capacity to deliver, the ability to absorb current funding relies on staff capacity and retention, and improved and flexible administrative procedures to quickly respond to the changing context. UN Women will continue to fast track recruitments, mobilise surge capacity, participate in UN System-wide efforts to support Afghan national staff, including prioritising recruiting and retaining and Afghan women staff, and implement measures to improve efficiency and efficacy.

There are also certain institutional risks. UN Women's reputation requires managing a myriad of ethical dilemmas (risks of association, complicity, moral entrapment, duty of care, discrimination and exclusion) and remains guided by UN Programming Principles and system-wide commitments to human rights and GEWE. Financial risks will be mitigated through robust financial controls and oversight, developing the operational capacity of partners, and increasing capacity for monitoring of field activities.

The project includes various opportunities for dialogue at a senior level where such issues, should they arise, can be discussed.

8 Closure

As the Danish support is relatively modest and fully aligned and harmonised with UN Women and other development partners, it is anticipated that closure of the project will not have major effects on UN Women's ability to maintain its activities within the agreed areas.

The formal closure of the project will consist of the following three steps:

- (i) UN Women final financial and narrative report;
- (ii) The Danish MFA's final results report (FRR);
- (iii) Closure of accounts: final audit, return of any unspent funds and accrued interest and administrative closure by reversing remaining provision.

Annexes:

Annex 3: Theory of Change, Scenario and Result Framework

Annex 4: Risk Management

Annex 5: Budget Details

ANNEX 3: THEORY OF CHANGE, SCENARIOS AND RESULTS FRAMEWORK

The project is based upon a *most likely case scenario* which foresees that the present situation will broadly continue. The Taliban will maintain a conservative policy position, although local variations are likely to continue to be possible. There will be limited internal and external political dialogue, continued restrictions on civic engagement and the inclusion/participation of women. The economic position may display some signs of recovery but this will be offset by declining aid flows. The security context will remain relatively stable. The country will remain vulnerable to economic and environmental shocks coupled with high levels of poverty and food insecurity. In this scenario, major aid mechanisms (UN agencies and trust funds) may start to move towards more sustainable service delivery, although aid will remain off-budget. In terms of the human rights situation, it is expected that severe restrictions on the rights of women and girls will remain, that certain population groups will be discriminated against, and that international norms will not be, or only partially be, upheld.

In this context, the project **theory of change** is that:

If more women and girls in Afghanistan have inclusive, equitable, and sustained access to affordable quality essential services which build on humanitarian interventions with strengthened coordination across the humanitarian-peace-development nexus;

If Afghan women and girls, including in rural areas, have more resilient livelihoods through access to economic opportunities and financing, including through private sector development;

If the human rights of all Afghan women and girls are promoted, their voices and recommendations are heard in governance and decision-making, and the women's movement is sustained, protected and empowered to drive greater social cohesion and inclusion;

And if the UN system in Afghanistan is coordinated, cohesive and norms-based in promoting gender equality and the empowerment of women and girls in all aspects of its work;

Then Afghan women and girls will be safer, more resilient, and connected to inclusive local, national and international communities;

Because Afghan women and girls have the agency to access essential services, humanitarian assistance, livelihoods and income, and improved voice and agency, including through a resilient Afghan women's movement.

Key **assumptions** on which this theory of change builds include:

- That there will continue to be scope for UN Women and its local partners to exploit opportunities within the confines of the restrictions imposed by the de-facto authorities;
- That UN Women will continue to be able to reach women and girls in need of protection;
- It is assumed that UN Women and its NGO partners will continue to be able to apply the principled approach to assistance by women for women;
- It is further assumed that UN Women is able to maintain a field presence and ensure sustaining a local level engagement for negotiating access to implement programmes to meet the need of Afghan women and girls, as well as build partnerships with other UN entities at sub national level (including local stakeholders). While women economic empowerment activities have slowed down considerably with the closure of women-led businesses and the restrictions on women to engage in work-related activities, there remains scope to work within the system to promote livelihood opportunities for women. There may also be challenges in the recruitment and retaining of Afghan staff in positions that are critical to UN Women programmes. Particularly for Afghan nationals, this may pose a significant safety and security risk.

Results Framework

For results-based management, learning and reporting purposes, Denmark will base the actual support on progress attained in the implementation of the project as described in the UN Women Strategic Note and its annual work plans.²² The latter include specific results at output and outcome levels, alongside relevant indicators, baselines and targets covering the range of UN Women's operations. For the purposes of this project document, a selection of results are presented in the table below and are of particular Danish interest.

Project Title		Support to UN Women's Country programme in Afghanistan	
Project Objective		Afghan women and girls have their human rights protected and promoted through access to essential services, humanitarian assistance, livelihoods and income opportunities, improved voice and agency and support from a resilient Afghan women's movement.	
Impact indicator		Proportion of women and girls who experienced violence who were able to access support services.	
Outcome 1		By the end of 2025, more people in Afghanistan, particularly the most marginalized ²³ , will be able to equitably access essential services that meet minimum quality standards	
Outcome indicator		Proportion of women and girls who experienced violence who were able to access support services.	
Baseline	Year	2023	30%
Target	Year	2025	50%
Output 1.1		Access to available and quality EAW/G services to Afghan women and girls' survivors of violence, and those at risk.	
Output indicator		Number of women's organizations with increased capacities to deliver and/or monitor the quality of services, resources, and goods for women in humanitarian and development settings.	
Baseline	Year	2023	9
Annual target	Year 1	2024	12
Annual target	Year 2	2025	15
Output 1.2		More women and girls benefit from humanitarian assistance during and after crises	
Output indicator		Number of partnerships with women organizations INGOs and UN agencies to fund programmatic activities for the benefit of vulnerable women and girls.	
Baseline	Year	2023	3
Annual target	Year 1	2024	4
Annual target	Year 2	2025	5
Outcome 3		By the end of 2025, more people in Afghanistan can participate in an increasingly socially cohesive, gender equal, and inclusive society, where the rule of law and human rights are progressively upheld, and more people can participate in governance and decision-making.	
Outcome indicator		Score in (i) Gender Inequality Index and (ii) Global Gender Gap Index scores.	
Baseline	Year	2022	(i) 0.678 (167 out of 191 countries)/2021; (ii) 0.435 (146 out of 146 countries)/2022
Target	Year	2025	Improvement in both
Output 3.1		Diverse Afghan women leaders, including WHRDs, business women and civil society are empowered to advocate for gender equality, women's rights and women's participation in the economy, in all international and national policy discussions on Afghanistan.	

²² UN Women ACO Results Framework, 2023-2025

²³ The term "most marginalized" here refers to women and girls who have experienced violence

Output indicator		Number of women accessing information, goods, resources and/or services through UNW supported platforms and programs in humanitarian and development settings (CO, HQ).	
Baseline	Year	2022	28
Annual target	Year 1	2024	200
Annual target	Year 2	2025	200
Output 3.4		Supporting the strengthening and rebuilding of the women's movement through direct support to women-led civil society organizations in Afghanistan, to sustain their work across the full spectrum of human rights.	
Output indicator		Number of civil society organizations working on gender equality and women's empowerment, especially women's organizations, that have strengthened capacity to exercise their leadership role towards the achievement of gender equality and women's empowerment.	
Baseline	Year	2022	6
Annual target	Year 1	2024	12
Annual target	Year 2	2025	12

ANNEX 4: RISK MANAGEMENT

Programmatic risks

Risk Factor	Likelihood	Impact	Risk response	Residual risk	Background to assessment
Changes in the political landscape or civil disruption arising from socio-political issues within the country that might impact on UN Women's ability to implement its mandate leading to a shrinking space for gender equality activism and women.	Very likely	Critical	Full adherence to the principled approach as agreed by ACG. Increased field missions to ensure sustaining local level engagement for negotiating access to implement projects to meet the need of Afghan women and girls, as well as building partnership with other UN entities at sub national level and local stakeholders.	Risk is reduced.	The ability to promote a safe operational space for women in all spheres of political, economy and social life, and more urgently for humanitarian workers and women's NGOs, non-State and civil society organizations may be threatened, particularly in the context of the restrictive gender norms emanating from the stance of the de facto authorities. Worsened women's rights will affect access of girls to education. Increased costs of living may keep teachers out of school. Women may not be able to work or travel.
Capacity of UN Women partners to deliver weakens.	Likely	Moderate	Continued engagements with the DFA at local level to enable Women-led NGOs to operate.	Risk is reduced.	The scope for working through national women-led NGOs/CSOs may diminish further as a consequence of DFA restrictions and women's need to secure livelihoods (competing priorities).
Pressure of the de-facto authorities to be included in the project decision making (selection of locations and beneficiaries).	Possible	Moderate	UN Women field offices to maintain contacts with local administrations and communities to avert interference.	Risk is reduced.	Experience to date suggests that local administrations are more flexible than central authorities and that involvement/sensitisation of local communities (e.g. through Shuras) can avert interference.
Inadequate funding levels and shifting donor priorities means UN Women's	Likely	Major	Strong management, transparency of decision-making, inclusive planning from	Risk is reduced.	Risk resulting from possibility of: <ul style="list-style-type: none"> Shifting global aid patterns (including

initiatives need to be re-prioritised or roll out extended.			other agencies, resource mobilization, realistic planning. Maintain focus at ACG and other fora.		due to Ukraine conflict). <ul style="list-style-type: none"> • Changing donor partners and geopolitical implications. • Donor partners not delivering on pledges. • Donor fatigue and lack of diversification of Donor partners.
NGOs do not have the capacity to implement key components of the projects.	Possible	Moderate	<ul style="list-style-type: none"> • Capacity assessments conducted on the ability of national partners to implement parts of the programme. • Capacity development approach will strengthen capacities of local CBOs. • Performance of NGOs to be closely monitored. 	Risk is reduced.	Effect of shortage of skilled staff and difficult operating environment, especially for human rights and women's NGOs.

Institutional risks

Risk Factor	Likelihood	Impact	Risk response	Residual risk	Background to assessment
UN Women projects relieve DFA of responsibilities to provide essential services and inadvertently underpin the DFA. Reputation risk.	Likely	Moderate	Maintain focus on basic needs.	Risk is reduced.	Risk is unavoidable and presents a donor dilemma. There is also a risk of being perceived as not doing anything and/or exacerbating the humanitarian caseload.
Interventions may	Possible	Major	<ul style="list-style-type: none"> • Conflict sensitivity analysis to inform field activities. 	Risk is reduced.	Inadvertently contribute to unintended consequences – e.g. rising tensions at

inadvertently cause harm. Reputation risk.			<ul style="list-style-type: none"> • Risks will be jointly identified. • The Field Offices will engage in gradual confidence building and discuss sensitive topics. 		community level; local grievances.
Risk that the project funds may end up at the hands of sanctioned or debarred individuals and entities. Reputation risk.	Likely	Major	<ul style="list-style-type: none"> • Checks and balances guarantee end-to-end vetting processes of all the NGO Implementing Partners • Fund transfers will be ring-fenced in full adherence to sanctions regimes. • Funds will not go to or through national state entities under any circumstances. 	Risk is reduced.	Damaged UN Women reputation with an impact on the resource mobilization.
UN Women's capacity to operate is lower than expected(internal capacity).	Unlikely	Moderate	UN Women will continue to fast track recruitments, mobilise surge capacity, participate in UN System-wide efforts to support Afghan national staff, including prioritising recruiting and retaining and Afghan women staff.	Risk is reduced.	UN Women's operational capacity to deliver, the ability to absorb current funding relies on staff capacity and retention, and improved and flexible administrative procedures to quickly respond to the changing context.

ANNEX 5 –BUDGET

Denmark will contribute DKK 30 million (DKK 15 million in 2024 and DKK 15 million in 2025). This will be an un-earmarked contribution to UN Women’s Annual Work plan and is therefore not disaggregated to individual output areas.

Budget: DKK M

Result area	2024	2025	Total
Un-earmarked contribution to UN Women Afghanistan country programme	13.8	13.8	27.6
8% GSM (management cost)	1.2	1.2	2.4
Total	15.0	15.0	30.0

Overall UN Women Afghanistan budget

UN Women’s outcome-based budget for the implementation of its Strategic Note is set out below, showing the available (@ October 2023) and to-be-mobilised (TBM) funds. Source: UN Women.




















































	Regular Resources	Non Core - Available	Non Core - TBM	Total
	Regular Resources	Non Core - Available	Non Core - TBM	Total
DRF - Outcome 1	\$-	\$37,506,893	\$33,885,439	\$71,392,332
DRF - Outcome 2	\$-	\$ 9,179,302	\$9,230,846	\$18,410,148
DRF - Outcome 3	\$-	\$18,792,491	\$22,455,062	\$41,247,553
DRF - Outcome 4	\$-	\$1,131,759	\$1,534,959	\$2,666,718
Total DRF	\$-	\$66,610,444	\$67,106,306	\$133,716,751
OEEF Output Cluster 1	\$132,000	\$1,158,216	\$1,888,200	\$3,178,416
OEEF Output Cluster 2	\$793,629	\$-	\$141,361	\$934,990
OEEF Output Cluster 3	\$577,269	\$1,360,351	\$2,838,130	\$4,775,750
OEEF Output Cluster 4	\$5,189,760	\$4,876,196	\$15,015,205	\$25,081,161
OEEF Output Cluster 5	\$ 90,000	\$2,950,245	\$3,548,052	\$6,588,297
Total OEEF	\$ 6,782,658	\$10,345,008	\$ 23,430,948	\$40,558,614
Total DRF + OEEF	\$ 6,782,658	\$76,955,452	\$ 90,537,255	\$ 174,275,365

In addition to expanding its current partnerships portfolio, UN Women ACO will diversify its partnerships towards:

- **Nordic states** (Norway, Finland, Sweden and Denmark) are providing UN Women Afghanistan with core funding.

- **Member States with an ongoing interest in Afghanistan** (e.g., USA, Belgium, Canada, New Zealand, Spain, Switzerland, Japan, Austria, Germany, Japan, Republic of Korea, Australia, France, the United Kingdom and others).
- **International Organizations:** European Union.
- **International Financial Institutions** (e.g., the Asian Development Bank, the World Bank Group, and others).
- **UN System:** Strategic partnerships will also be pursued through UN system engagement, coordination platforms and UN to UN partnerships such as joint work with IOM, UNODC, UNDP, UNHCR, ILO, UNFPA, WFP and UNAMA.
- **Private Sector:** Partnership opportunities will be explored within ACO's [WEE portfolio](#), including through improved access to employment opportunities, business mentorship/coaching and paid apprenticeship and job placement support.

Support to UNICEF Afghanistan

Key results: <ul style="list-style-type: none"> - CBE classes are functional and meet minimum standards for quality. - Teachers have improved capacity on teaching methodologies, including inclusive education. - Community decision-makers have improved knowledge on the importance and the right to education for all children, especially girls. 	File No.	23/20558																				
	Country	Afghanistan																				
	Responsible Unit	ALO																				
	Sector	Education																				
	Partner	UNICEF																				
		<i>DKK million</i>	2024	2025	Total																	
	Commitment	20.0	20.0	40.0																		
	Projected disbursement	20.0	20.0	40.0																		
	Duration	24 months																				
	Previous grants	2022 (DKK 35.4 million)																				
Finance Act code	06.32.02.09.																					
Head of unit	Lars Bo Møller																					
Desk officer	Bjørn Blau																					
Reviewed by CFO	NO /YES: Andreas Stabursvik																					
Relevant SDGs																						
<table border="1" style="width: 100%; text-align: center;"> <tr> <td> No Poverty</td> <td> No Hunger</td> <td> Good Health, Wellbeing</td> <td> Quality Education</td> <td> Gender Equality</td> <td> Clean Water, Sanitation</td> </tr> <tr> <td> Affordable Clean Energy</td> <td> Decent Jobs, Econ. Growth</td> <td> Industry, Innovation, Infrastructure</td> <td> Reduced Inequalities</td> <td> Sustainable Cities, Communities</td> <td> Responsible Consumption & Production</td> </tr> <tr> <td> Climate Action</td> <td> Life below Water</td> <td> Life on Land</td> <td> Peace & Justice, strong Inst.</td> <td> Partnerships for Goals</td> <td></td> </tr> </table>					 No Poverty	 No Hunger	 Good Health, Wellbeing	 Quality Education	 Gender Equality	 Clean Water, Sanitation	 Affordable Clean Energy	 Decent Jobs, Econ. Growth	 Industry, Innovation, Infrastructure	 Reduced Inequalities	 Sustainable Cities, Communities	 Responsible Consumption & Production	 Climate Action	 Life below Water	 Life on Land	 Peace & Justice, strong Inst.	 Partnerships for Goals	
 No Poverty	 No Hunger	 Good Health, Wellbeing	 Quality Education	 Gender Equality	 Clean Water, Sanitation																	
 Affordable Clean Energy	 Decent Jobs, Econ. Growth	 Industry, Innovation, Infrastructure	 Reduced Inequalities	 Sustainable Cities, Communities	 Responsible Consumption & Production																	
 Climate Action	 Life below Water	 Life on Land	 Peace & Justice, strong Inst.	 Partnerships for Goals																		
Major risks and challenges: <p>Major risks include that lack of clarity and potentially new restrictions will further constrain girls' access to CBE; increased levels of poverty and/or criticism from community members will prevent girls from attending schools; and female teachers are no longer permitted to report for work. The project will mitigate these risks through seeking understandings with local education authorities and by increasing the role of national NGOs while maintaining the principled approach. Potential fiduciary risks will be mitigated through UNICEF direct control over cash payments.</p>																						

Strategic objectives

Afghan boys and girls continuously access their right to education

Environment and climate targeting - Principal objective (100%); Significant objective (50%)

	Climate adaptation	Climate mitigation	Biodiversity	Other green/environment
Indicate 0, 50% or 100%	0	0	0	0
Total green budget (DKK)	0	0	0	0

Budget (engagement as defined in FMI):

Total	DKK 40.0 million
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1 Introduction

The present project document outlines the background, rationale and justification, objectives, and management arrangements for a soft-earmarked contribution from Denmark to UNICEF's Community Based Education (CBE) programme through Denmark's Afghanistan Transition Programme (ATP), 2024-2025. The financing will join that of other donors and Danish support will not be identified with any particular schools or classes. The support has the objective of *Afghan boys and girls continuously access their right to education*. The project document is agreed between the parties: the Danish MFA/ALO and UNICEF Afghanistan. The project document is an annex to the legal bilateral agreement with UNICEF and constitutes an integral part hereof together with the documentation specified below.

The documentation refers to the partner documentation for the supported intervention, which includes a concept note (Keep Children Learning) and the Afghanistan Education Sector Transitional Framework (AESTF), which is the current overall policy document. On the Danish side, the main documentation, besides this Project document, is the Danish Afghanistan Transition Programme, 2024-2025, Programme Document.

2 Context, strategic considerations, rationale and justification

2.1 Brief introduction to the context

Afghanistan still has the lowest literacy rates in the world at 43% and is considered to have one of the highest learning poverty levels in the world at 93%, despite significant progress made in the Education sector. The gender gap in education persists, out-of-school enrolment rates remain higher for girls (60%) than boys, and the quality of teaching and learning remains poor. A further contributing factor is the widespread instability in livelihoods, which has exacerbated existing structural inequalities, putting more girls and boys, especially those in rural areas, at risk of dropping out of school or not attending school at all.

To address this, UNICEF has committed to supporting education, particularly through supporting community-based education (CBE) as an alternative solution to ensure children continue learning. CBE was conceived as an outreach programme as part of the formal education system aimed at offering children out-of-school children with safe and quality education within their communities. As public schools do not (yet) reach all children due to distance, poverty, social norms, safety concerns and capacity, CBE has provided an alternative pathway within the formal education system purview, though implementing by non-governmental organisations.

CBE consists of *community-based schools (CBSs)* and *accelerated learning centres (ALCs)*. A CBS is established to offer children enrolling at six to nine years old in grades one to three with an education within their communities. The expectation is that children can then transit to grade four in the nearby public 'hub' school if the school has capacity to absorb additional children. Likewise, ALCs are established for children enrolling at ten to fifteen years old who have missed out on education. ALCs offer an established catch-up programme consisting of two grades per calendar year enabling children to complete their primary cycle over three years. The ALC programme responds to the needs of out-of-school children, especially adolescent girls, who previously had no access to education, particularly during the active conflict.

While CBE classes are funded and implemented by external actors, the model is regulated through the national CBE policy. The CBE policy was finalized and agreed on between the de facto Ministry of Education and international partners in February 2018. The policy remains active and accepted by the Education clusters and the de facto authorities (as the technical guide for CBE implementation. CBE uses the same curriculum as that of public schools and CBE teachers receive salaries and a similar training, though contract teachers are paid by the implementing partner. Currently, UNICEF is supporting

approximately 20,760 CBE classes in 34 provinces of which 3,705 are ALC and 17,055 are CBS, reaching over 665,000 children (60 per cent girls).

Other donors contributing to CBE within the Afghanistan Education Sector Transitional Framework (AESTF) (and its associated initiatives, such as the ECW and the Global Partnership for Education (GPE)) include: Norway, Canada, Switzerland, Sweden, Germany, Spain, and the Asian Development Bank.

2.2 Summary of the project rationale

The project rationale is that, *firstly*, there are continuing unmet education needs in Afghanistan that have been exacerbated through the Taliban takeover in August 2021. The principled approach to assistance in Afghanistan means that support provided outside the public system will still address major needs. Channeling Danish funding to community-based education through UNICEF will enable Denmark to support joint and coordinated approaches to education, thereby contributing to HDP nexus initiatives and Leaving No One Behind (LNOB) objectives in Afghanistan. *Secondly*, the increased levels of access now available offer opportunities for extending basic education geographically and community-based education is a means to do this that is community-based and without direct interaction with the de-facto authorities. *Thirdly*, the core role played by UNICEF in delivering education support will optimise the use of UN agencies' comparative advantages and avoid unnecessary duplication. *Fourthly*, education support, including CBE, is not fully funded and a soft-earmarked Danish contribution for 2024 – 2025 is therefore not sufficient in itself in terms of the commitment needed but will add value when combined with existing contributions from like-minded donors.

2.3 Summary of the strategic framework

On UNICEF's side, the overall strategic and policy foundation for the project is provided by the UN Strategic Framework (UNSF) and the Afghanistan Education Sector Transitional Framework (AESTF). The UNSF is based on the approach that humanitarian support must be complemented by support to basic human needs with the aim of reducing the humanitarian caseload. It seeks to do this through strengthening the resilience of Afghan women and girls, men and boys to shocks, sustaining livelihoods, protecting human rights and fundamental freedoms, and supporting durable solutions to displacement caused by conflict, climate change, and natural disasters. This outlines three complementary and mutually reinforcing joint priorities (and outcomes):

- a. Sustained Essential Services
- b. Economic Opportunities and Resilient Livelihoods
- c. Social Cohesion, Inclusion, Gender Equality, Human Rights, and Rule of Law.

The priorities are augmented by a number of cross cutting principles, including application of a human rights-based approach, the principle of "leaving no-one behind", promotion of gender equality and women's empowerment, "do no harm", cost effective delivery, and climate resilience.

The project is aligned with the AESTF, which dates from 2022, providing three strategic goals for the education sector, these being: 1) improving access, 2) improving quality, and 3) sustaining the education system. The AESTF notes that the improved security situation offers an opportunity to expand the CBE approach with a focus on areas where CBE can be most impactful; for example, where there are no or few education opportunities and areas with inadequate education infrastructure, especially where there are few public schools.

On the Danish side, the key policy documents are the Danish Government's new *Danish Foreign and Security Policy Strategy* (May 2023), the Danish development strategy – *The World We Share* - and *The Government's Priorities for Danish Development Cooperation (2023-2026)*.

The Foreign and Security Strategy highlights a range of political priorities that are relevant to this project, including the importance of a broad, rules-based approach to security that is founded on equal partnerships and sustainable solutions based on shared interests. The strategy notes the diverse and often globalised nature of threats and their effects requires broad-based responses that contribute to political stability and security, sustainable economic development, green trade, and responses to climate change. It is further emphasised that Denmark will engage in credible and equal dialogue on local as well as global challenges based on the international system and universal values, including human rights. An important vehicle for promoting these aspects and for Denmark's means to engage as a constructive partner will be Denmark's possible membership to the UN Security Council (UNSC) for 2025-2026.¹ *The World We Share* has four strategic objectives: a) prevent poverty, fragility, conflicts and violence and create sustainable alternatives to irregular migration and displacement; b) fight irregular migration and help more people better along key migration routes; c) prevent humanitarian crises and be a strong humanitarian partner during and after crises; and d) deliver safety and security through peacebuilding and stabilisation.²

The project also accords with the *Afghanistan Coordination Group (ACG) Framework for International Partner Support in Afghanistan*, which was developed in parallel to the UN Strategic Framework. The ACG framework also that assistance will be provided "off-budget" and without undue influence from the de facto authorities on the planning, implementation and management of activities.

At the global level, the project is informed by (and will contribute to) several SDGs, especially SDG 5 (gender equality), SDG 16 (peace, justice, institutions), and SDG 17 (partnerships).

2.4 Past results and lessons learnt

Through Denmark's support in 2022-2023, UNICEF has been able to enrol 32,547 children (79 per cent girls) in community-based education. A key challenge that emerged during the period was the ban on women working for international and national non-governmental organizations (NGOs). Because of the ban, some international and national NGOs temporarily suspended their operations as they could not continue implementing under such conditions. Following negotiations with the DfA, all Implementing Partners have resumed their activities. However, the continuation of this ban on female NGO workers could have an impact on their capacities to monitor CBE classes with only female students and female teachers. UNICEF will therefore continue to advocate both at central level and at local level to governors and provincial de-facto authorities, to be able to conduct monitoring missions via female staff (UNICEF technical extenders, female national staff, third party monitors or UNICEF female staff). At the same time, opportunities have emerged thanks to increased physical access to areas previously inaccessible due to security threats and high community demand for access to education. In 2022-23, UNICEF doubled its CBE programme and is now supporting education for children in the most remote and marginalized areas, who have not access for decades.

2.5 HRBA and cross cutting issues

The project is designed to ensure that cross-cutting priorities such as the human rights-based approach (HRBA), Leaving No One Behind (LNOB), gender and youth are in focus. These aspects lie at the core of the UNSF, the AESTF and underpin UNICEF's operations. The project will, for example, extend access for girls and boys to basic education in hard-to-reach areas and areas where there are distinct shortages of public education infrastructure. It will take an inclusive and participatory approach; for example, through involving local communities in decision-making through school management shuras, which consist of three to five community members (being parents/caregivers and community leaders/members). The shuras will be offered an information orientation/refresher training in order to

¹ Danish Foreign and Security Policy Strategy, May 2023

² *The World We Share* – Denmark's Strategy for development cooperation and humanitarian action, 2021.

promote awareness concerning the right to education and to promote preparedness of the community to protect children and learning spaces.

3 Project Objective

The project has the overall objective of: *Afghan boys and girls continuously access their right to education.* The project will in particular focus on the area of maintaining access to community-based schools and accelerated learning centres as part of joint approach with other donors to UNICEF.

4 Theory of change and key assumptions

The theory of change is that: *IF* inclusive and equitable community-based education programmes are supported, and *IF* local communities are involved in decision-making, and *IF* existing teachers are provided with refresher training and that classes are provided with essential learning materials, *THEN* the availability of learning opportunities will be enhanced and improve learning outcomes to the benefit of Afghan children in the targeted areas, in particular girls. This is expected to contribute to sustaining and increasing access to and quality in basic educational activities in Afghanistan, helping to reduce the risks of further increases in out-of-school children and further gender disparities.

It is assumed that: there is sufficient backing at the national and local level from the de facto authorities to allow community-based education to continue to provide a viable alternative to public school education where the latter to not available. It is assumed that the exemptions concerning girls' education up to an including grade 6 will remain in force. It is also assumed that donor backing to the AESTF will continue to enable it to commit to supporting access to education in Afghanistan in a sustainable manner; and that the support to community-based education provides a means to increase access to basic education for girls and boys. It is assumed that channeling support through non-state national implementing partners (NGOs) will continue to be feasible and will not create unintended negative consequences to the women involved, their families or communities. It is further assumed that the engagement of community leaders and their acceptance will contribute to ensuring enhanced access for girls. Finally, it is assumed that UNICEF can rely on NGOs/CSOs to contribute as trustworthy implementing partners and they are able to align to Denmark's (and other donors') strategic priorities and reservations in terms of dealing with the de-facto authorities.

5 Summary of the results framework

For results-based management, learning and reporting purposes, Denmark will base the actual support on progress attained in the implementation of the project as described in UNICEF's concept note, Keep Children Learning. As part of this, the Danish support will have a particular focus on the results framework below.

Project	Keep Afghan Children Learning
Project Objective	Afghan boys and girls continuously access their right to education.
Impact Indicator	% children to complete grade 4 (CBS) and grade 6 (ALC) at the end of the action.

Project Title		Keep Children Learning (Phase II - 2024-2025)	
Outcome 1		Access to quality education for emergency-affected girls and boys is maintained.	
Outcome indicator		# CBE (CBS/ALC) classes supported.	
Baseline	Year	989 (806 CBS; 183 ALC)	Number of classes established as part of Phase I support.
Target	Year 1	989 (806 CBS; 183 ALC)	Continued support for all 989 (806 CBS and 183 ALCs) to reach grade 3 and 6, respectively.
Target	Year 2	806 CBS	Continued support for 806 CBS to reach grade 4.

Output 1.1		CBE classes are functional and meet minimum standards for quality.	
Output indicator		# children equipped with grade-appropriate learning materials and textbooks.	
Baseline	Year	0	Children have not received learning materials and textbooks for the current grade.
Target	Year 1	32,574 (25,692 girls)	All enrolled children from Phase I continue to receive grade-appropriate materials and textbooks.
Target	Year 2	26,917 (20,392 girls)	All CBS enrolled children continue to receive grade-appropriate materials and textbooks. 5,630 children (5,300 girls) enrolled in ALC have completed 3 years of ALC and graduated from grade 6.

Output 1.2		Teachers have improved capacity on teaching methodologies, including inclusive education.	
Output indicator		# teachers receiving refresher teacher training on core subjects	
Baseline	Year	0	Teachers have received introductory training in first phase of project.
Target	Year 1	1,002 (312 women)	806 CBS teachers and 186 ALC teachers will receive refresher training on enhanced CBE teacher training modules.
Target	Year 2	806 (149 women)	806 CBS teachers will receive refresher training (annual) on enhanced CBE teacher training modules, focusing on teacher observation findings.

Output 1.3		Community decision-makers have improved knowledge on the importance and the right to education for all children, especially girls.	
Output indicator		# School Management Shura (SMS) members receiving refresher training.	
Baseline	Year	0	SMS members received initial training in first phase of the project.
Target	Year 1	3,763 (164 women)	All 3,763 SMS members from CBS and ALC will receive a refresher training on core modules (child protection and reporting, girls' education awareness).
Target	Year 2	3,054 (7 women)	All CBS SMS members will receive a refresher training on core modules (child protection and reporting, girls' education awareness).

5.1 Overview of the project priorities

In the sub-sections below, various highlights of the project priorities are outlined:

- Output 1.1: CBE classes are functional and meet minimum standards for quality. CBE class data in the Education Cluster-owned CBE Registration System will be updated and validated, including to update grade level information, and accurate teacher information. This will provide the basis for monitoring the CBE classes to continuously improve the teaching and learning environment. The output will also involve ensuring that community-based schools and learning centres have adequate learning materials, such as pencils, exercise books and notebooks. In addition, grade-relevant textbooks, complementary materials to support teaching of psychosocial support (PSS) and explosive ordnance risk education (EORE) and additional reading materials will be provided.
- Output 1.2: Teachers have improved capacity on teaching methodologies, including inclusive education. Teachers will receive training, based on teachers' understanding of their students' performance levels as well as the use of methods to ensure teaching at the right level, to ensure students acquire essential grade-level knowledge and skills. The training utilizes an existing training package with training modules developed with UNICEF support. In 2024, all 806 CBS teachers and 186 ALC teachers will receive refresher training. In 2025, only the CBS teachers will receive training given that the pupils attending the ALCs will already have completed their accelerated learning.

- Output 1.3: Community decision-makers have improved knowledge on the importance and the right to education for all children, especially girls. Existing School Management Shuras (SMS) will be engaged, mobilized and supported, including via refresher training/orientation to promote the importance children’s education, and the role of SMS. This will focus on social behavioural change, including awareness raising/sensitisation of key stakeholders on the right to education and protection for every child. All 3,763 SMS members will receive refresher training/orientation.

6 Budget

Denmark will contribute DKK 40 million (DKK 20 million in 2024 and DKK 20 million in 2025) an overall contribution to UNICEF’s CBE programme as outlined in the UNICEF concept note, *Keep Afghan Children Learning*. This will be an un-earmarked contribution and is therefore not disaggregated to individual output areas or individual schools.

Budget: DKK M

Result area	2024	2025
Earmarked contribution to UNICEF (CBE)	18.5	18.5
8% GSM (management cost)	1.5	1.5
Total	20.0	20.0

7 Institutional and Management arrangement

The management arrangement described below will ensure adequate reporting, dialogue, learning and timely decisions about the project, including possible adaptations to ensure achievement of agreed outcomes. UNICEF and the Danish MFA will discuss the progress of the project and any possible need for adaptation on an annual basis.

From UNICEF’s side, oversight of the project will be provided by the UNICEF Representative and the Deputy Representative in Afghanistan, with the focal point for the contribution being the UNICEF Afghanistan Chief of Education. Daily management of programme implementation will be led by the Education Specialist and quality unit lead being responsible for programme delivery, and acting as an intermediary between the project beneficiaries, UNICEF’s implementing partners and other donors.

The project will be implemented through NGO implementing partners, each of which will have passed a capacity assessment and the majority of whom have been trained by UNICEF through the previous support. This has included an orientation on SEA/SH/GBV, an orientation on the grievance redressal mechanism (GRM), and regular "data clinics" to train the implementing partner monitoring officers on CBE data management. In addition, online trainings were provided to implementing partners on procurement and supplies and cash transfer procedures. New partners will receive a similar preparation.

UNICEF will manage certain aspects in-house: a) procurement of teaching and learning materials and textbooks and distribution to from international and local suppliers and distributes them to implementing partners who then distribute to the classroom level, and b) payment of monthly teacher stipends, which is organized through UNICEF’s Project Management Unit (PMU).

From the Danish side, responsibility lies with the Danish MFA/ALO, which will ensure that the agreed contribution is transferred on an annual basis and it will monitor overall progress and participate in annual review meetings with UNICEF and other donors. ALO will draw from these meetings and UNICEF’s reporting for its own Annual Stocktaking Report (ASR), which will be at overall programme level. At

project level, the monitoring will also be used to inform decisions about possible adaptation and use of the unallocated budget attached to the overall Transition Programme.

The project will utilise UNICEF's reporting arrangements and formats and separate bilateral reporting is not required. Narrative and financial reporting will occur on an annual basis.

Donor coordination is expected to continue through the Donor Partner Group (DPG), which will feed into the Danish monitoring, reporting, and compliance requirements and enhance the political dialogue in a difficult environment where there is no direct Danish presence on the ground.

The Danish MFA shall have the right to carry out any technical or financial supervision mission that is considered necessary to monitor the implementation of the project. After the termination of the project support, the Danish Embassy reserves the right to carry out evaluations in accordance with this article.

7.1 Financial Management, planning, and reporting

Both parties will strive for full alignment of the Danish support to UNICEF's financial management rules and procedures and Danida Aid Management Guidelines.³ UNICEF follows international standards for financial management (accounting, procurement, auditing and reporting).⁴

Financial reporting on the Danish grant will occur on an annual basis (alongside the narrative report) in June each year. It will show any deviations against approved budget lines. The Danish MFA will utilize the information provided in its own monitoring and reporting.

Audited financial statements will be submitted by UNICEF to the MFA by mid-July each year. The scope of the audit will cover the entire programme.

7.2 Monitoring arrangements

The UNICEF Country Office in Afghanistan will take overall responsibility for monitoring the implementation of its programmes through the Strategic Note and accompanying annual work plans and for narrative and financial reporting to partners. UNICEF will use common reporting formats for narrative and financial reporting (as described above) and this will form the basis also for reporting on the Danish support.

Monitoring will comprise internal monitoring, implementing partners' monitoring and third-party monitoring (TPM). UNICEF is currently rolling out country-wide trainings for all its education technical extenders in support of education sector monitoring. UNICEF will also utilize existing structures within the community to foster open dialogue and feedback that will feed into monitoring. Through the activation of SMS, the project leverages community dialogue structures to manage, monitor, and respond to complaints about the project design and quality of implementation. TPM will be conducted by an associated Technical Assistance (TA) firm. The TPM is expected to cover (1) validation of delivery of the program's services and support to the targeted beneficiaries, (2) monitoring of the implementation and process constraints on the ground for pro-active problem solving, and (3) monitoring of the compliance with the agreed environmental and social safeguards requirements.

From the Danish side, the MFA/ALO will draw from dialogue with UNICEF, other donors, and UNICEF's reporting. The monitoring will focus on the results framework included in this project document, which covers selected results that are of particular interest to Denmark. The results framework

³ <http://amg.um.dk/en/programmes-and-projects/january-2017-guidelines-for-programmes-and-projects>. See also <http://amg.um.dk/en/Technical-guidelines/financial-management/>

⁴ These include International Public Sector Accounting Standards (IPSAS)

may be adjusted periodically according to need as part of an adaptive management approach. The MFA will also monitor UNICEF's expenditure based on the agreed budget.

7.3 Reviews and evaluation

A Mid-Term Review (MTR) of the Danish Afghanistan Transition Programme will be conducted in late 2024/early 2025 to assess overall programme progress, including the support to UNICEF and community-based education. It will assess overall progress, the impact of contextual changes, and the need for possible adaptation to ensure continued results delivery. The baselines for this will be the planning targets included in this project document and its updated results framework.

7.4 Communication

UNICEF may perform a number of communication activities connected with the areas covered by the project and, depending upon the nature and substance of the communication intended, will keep the Danish MFA informed of planned activities. In cases where the Danish MFA wishes to undertake significant communications activities, UNICEF will likewise be consulted.

8 Risk Management

A summary of the risk analysis and risk response for programmatic and institutional risk factors is included at Annex 4. Assessment of risks and assumptions will be included as a regular part of the project's monitoring processes.

Reflecting the complex environment, there are a number of risks with this project, including that lack of clarity and potentially new restrictions will further constrain girls' access to CBE; increased levels of poverty and/or criticism from community members will prevent girls from attending schools; and female teachers are no longer permitted to report for work. The project will mitigate these risks through seeking understandings with local education authorities and by increasing the role of national NGOs. While there is also a financial risk associated with the latter, this will be mitigated by using the UNICEF PMU as the vehicle for making cash payments.

The project includes various opportunities for dialogue (amongst other donors and with UNICEF directly) where risk issues, should they arise, can be discussed.

9 Closure

The Danish support is fully aligned and harmonised with that of other donors supporting CBE but an abrupt halt in Danish funding would require UNICEF to either attract additional funding or reallocate or reduce the services provided accordingly.

The formal closure of the project will consist of the following three steps:

- (i) UNICEF final financial and narrative report;
- (ii) The Danish MFA's final results report (FRR);
- (iii) Closure of accounts: final audit, return of any unspent funds and accrued interest and administrative closure by reversing remaining provision.

Annexes:

Annex 3: Theory of Change, Scenario and Result Framework

Annex 4: Risk Management

Annex 5: Budget Details

ANNEX 3: THEORY OF CHANGE, SCENARIOS AND RESULTS FRAMEWORK

The project is based upon a *most likely case scenario* which foresees that the present situation will broadly continue. The Taliban will maintain a conservative policy position, although local variations are likely to continue to be possible. There will be limited internal and external political dialogue, continued restrictions on civic engagement and the inclusion/participation of women. The economic position may display some signs of recovery but this will be offset by declining aid flows. The security context will remain relatively stable. The country will remain vulnerable to economic and environmental shocks coupled with high levels of poverty and food insecurity. In this scenario, major aid mechanisms (UN agencies and trust funds) may start to move towards more sustainable service delivery, although aid will remain off-budget. In terms of the education situation, it is expected that severe restrictions on the rights of girls to education will remain but that education up to Grade 6 will continue to be feasible.

The project **theory of change** is that:

IF inclusive and equitable community-based education programmes are supported, and

IF local communities are involved in decision-making, and

IF existing teachers are provided with refresher training and that classes are provided with essential learning materials,

THEN the availability of learning opportunities will be enhanced and improve learning outcomes to the benefit of Afghan children in the targeted areas, in particular girls. This is expected to contribute to sustaining and increasing access to and quality in basic educational activities in Afghanistan, helping to reduce the risks of further increases in out-of-school children and further gender disparities.

This theory of change is based upon a number of **assumptions**, including that:

- There is sufficient backing at the national and local level from the de facto authorities to allow community-based education to continue to provide a viable alternative to public school education where the latter is not available.
- It is assumed that the exemptions concerning girls' education up to and including grade 6 will remain in force.
- It is also assumed that donor backing to the AESTF will continue to enable it to commit to supporting access to education in Afghanistan in a sustainable manner; and that the support to community-based education provides a means to increase access to basic education for girls and boys.
- It is assumed that channeling support through non-state national implementing partners (NGOs) will continue to be feasible and will not create unintended negative consequences to the women involved, their families or communities.
- It is further assumed that the engagement of community leaders and their acceptance will contribute to ensuring enhanced access for girls.
- Finally, it is assumed that UNICEF can rely on NGOs/CSOs to contribute as trustworthy implementing partners and they are able to align to Denmark's (and other donors') strategic priorities and reservations in terms of dealing with the de-facto authorities.

Results Framework

For results-based management, learning and reporting purposes, Denmark will base the actual support on progress attained in the implementation of the project as described in UNICEF's concept note, Keep Children Learning. As part of this, the Danish support will have a particular focus on the results below.

Project	Keep Afghan Children Learning
Project Objective	Afghan boys and girls continuously access their right to education.
Impact Indicator	% children to complete grade 4 (CBS) and grade 6 (ALC) at the end of the action.

Project Title	Keep Children Learning (Phase II - 2024-2025)		
Outcome 1	Access to quality education for emergency-affected girls and boys is maintained.		
Outcome indicator	# CBE (CBS/ALC) classes supported.		
Baseline	Year	989 (806 CBS; 183 ALC)	Number of classes established as part of Phase I support.
Target	Year 1	989 (806 CBS; 183 ALC)	Continued support for all 989 (806 CBS and 183 ALCs) to reach grade 3 and 6, respectively.
Target	Year 2	806 CBS	Continued support for 806 CBS to reach grade 4.

Output 1.1	Output 1: CBE classes are functional and meet minimum standards for quality.		
Output indicator	# children equipped with grade-appropriate learning materials and textbooks.		
Baseline	Year	0	Children have not received learning materials and textbooks for the current grade.
Target	Year 1	32,574 (25,692 girls)	All enrolled children from Phase I continue to receive grade-appropriate materials and textbooks.
Target	Year 2	26,917 (20,392 girls)	All CBS enrolled children continue to receive grade-appropriate materials and textbooks. 5,630 children (5,300 girls) enrolled in ALC have completed 3 years of ALC and graduated from grade 6.

Output 1.2	Teachers have improved capacity on teaching methodologies, including inclusive education.		
Output indicator	# teachers receiving refresher teacher training on core subjects.		
Baseline	Year	0	Teachers have received introductory training in first phase of project.
Target	Year 1	1,002 (312 women)	806 CBS teachers and 186 ALC teachers will receive refresher training on enhanced CBE teacher training modules.
Target	Year 2	806 (149 women)	806 CBS teachers will receive refresher training (annual) on enhanced CBE teacher training modules, focusing on teacher observation findings.

Output 1.3	Community decision-makers have improved knowledge on the importance and the right to education for all children, especially girls.		
Output indicator	# School Management Shura (SMS) members receiving refresher training.		
Baseline	Year	0	SMS members received initial training in first phase of the project.
Target	Year 1	3,763 (164 women)	All 3,763 SMS members from CBS and ALC will receive a refresher training on core modules (child protection and reporting, girls' education awareness).
Target	Year 2	3,054 (7 women)	All CBS SMS members will receive a refresher training on core modules (child protection and reporting, girls' education awareness).

ANNEX 4: RISK MANAGEMENT

Programmatic risks

Risk Factor	Likelihood	Impact	Risk response	Residual risk	Background to assessment
DfA lack of clarity on women's rights will affect access of girls to education.	High	Major	Continued technical engagement and advocacy with DfA at provincial level. Engagement of community leaders to provide communities own mechanisms to ensure girls education and female teachers.	Risks reduced.	DfA is yet to announce the policy country wide on women's rights and their participation in public life.
Increased poverty forces communities to keep children at home and support family income.	High	Major	UNICEF and other partners are working towards the provision of cash to most vulnerable families (complementary programs, not limited to education). Provision of TLM to reduce the cost of education for families. Despite the increased poverty, the demand for education continues to be very high. In particular, CBE provides an opportunity to reach the most vulnerable children not reached before at little costs to families.	Risks reduced.	Surveys conducted indicate that the single most important factor to push children out of education (besides the ban on schooling for secondary education girls) is poverty, both due to direct costs of education as well as opportunity costs. The crisis in Afghanistan has turned into political and economic crisis (as well as a gender crisis).
Adolescent girls do not return to ALC in fear of retaliation from critics within communities.	Medium	Minor	Continued engagement with local authorities and shuras. Sharing positive examples of other provinces/districts where adolescent girls continue their education, albeit through alternative modalities (ALCs, as they cannot attend public schools).	Risks reduced.	While this risk was very high at the onset of the change in governance, with time, there is general community support and demand for education for all (otherwise CBE/ALC schools wouldn't be open).
Female teachers are no longer allowed to report to work.	Medium	Major	Continued engagement with de facto authorities at provincial and national level. Low visibility in the field when monitoring, maintaining female monitors to visit female-headed classrooms.	Risks reduced.	While the impact of this risk would be significant, UNICEF monitoring has indicated that it is unlikely that female teachers will not be able to work, given that they work out

					of their homes ⁵ in most instances and cannot be monitored at the hyper-local level.
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Institutional risks

Risk Factor	Likelihood	Impact	Risk response	Residual risk	Background to assessment
UNICEF is either perceived as indirectly supporting the Taliban or not providing enough support to the people of Afghanistan.	Likely	Potentially significant	These risks will be managed through proactive communication efforts focusing on the delivery of basic services support to the Afghan people, while stressing the limited engagement with the DFA.	Risks reduced.	Donor dilemma relating to the extent of basic needs and failure of the DFA to deliver.
In the post-August 2021 operational environment, overarching corruption concerns such as fraud, waste and abuse remain relevant.	Medium	Moderate	UNICEF has suspended budget support contributions and reprogrammed delivery of all interventions through non-government organizations (NGOs) or civil-society organizations (CSO) implementing partners, private sector commercial vendors, or through direct implementation. UNICEF documents and manages the risks in the Enterprise Governance, Risk and Compliance (eGRC) system.	Risks reduced.	With the Taliban assuming de facto functional control and administration of Afghanistan there remains concerns about misuse of funding as well as this being unintentionally perceived as recognition of the De facto Authorities by UNICEF or the donor.
Corruption concerns and financial risks with the institutional contractors/(I)NGOs.	High	Major	Stipends to teachers are now paid directly by the UNICEF PIU. In addition, UNICEF's contract/partnership controls	Risks reduced.	Corruption at the level of NGOs is not uncommon and possibly has increased with more and more funding channelled

⁵ Since CBE classes are hosted in community spaces, these are often the teacher's home.

			<p>ensure that CSOs and private contractors abide by UNICEF's policies of non-engagement with sanctioned groups. The UNICEF HACT Policy and Procedure requires that UNICEF assess risk and obtain assurance that the funds transferred to implementing partners are used to achieve results as intended. Based on the programme context, risk profile of the implementing partners, programme activities and locations as well as other contextual considerations.</p>		<p>through the NGOs with no funding channelled through the authorities.</p>
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ANNEX 5 – OUTPUT-BASED BUDGET

Note that the Danish support will be pooled with other UNICEF partners and that an output-based budget for the entire CBE programme area will apply and form the basis for financial reporting.

The contribution to the UNICEF's CBE programme will be as shown below:

Budget: DKK M

Result area	2024	2025	Total
Earmarked contribution to UNICEF (CBE)	18.5	18.5	37.0
8% GSM (management cost)	1.5	1.5	3.0
Total	20.0	20.0	40.0

At output level, the Danish contribution will be as follows:

Activities	Unit	# units	Unit cost	Amount (USD)	DKK	
A) Program costs				4.734.070	32.186.945	
Outcome 1: Access to education for emergency-affected girls and boys is maintained				3.855.969	26.216.733	
Output 1.1: CBE classes are functional and meet minimum standards for quality				3.855.969	26.216.733	
Existing CBS classes continue to be operational	CBS/year	806	2	600	967.200	6.575.993
Existing ALC classes continue to be operational	ALC/year	183	1	600	109.800	746.530
Teaching and learning materials (refresher)	CBE/year	989	2	345	614.169	4.175.735
Teacher incentives (continuity) - ALC	Teachers	192	12	100	230.400	1.566.490
Teacher incentives (continuity) - CBS	Teacher	806	24	100	1.934.400	13.151.986
Outcome 2: Quality of learning for emergency-affected girls and boys is improved				137.673	936.039	
Output 2.1 Teachers have improved capacity on teaching methodologies, including inclusive education				36.072	245.254	
Teacher training (refresher 5-day)	Teacher	1002	2	20	36.072	245.254
Output 2.2 Community decision-makers have improved knowledge on the importance and the right to education for all children, especially girls				101.601	690.785	
SMS training (refresher)	Member	3763	2	15	101.601	690.785
Monitoring and technical support				740.428	5.034.173	
Facilitation of implementation	Technical extenders	6	18	500	54.000	367.146
Costs of bringing in cash	Lump sum				190.502	1.295.226
Staffing	NO	3	18	8364	414.006	2.814.824
Staffing	P4	0,20	18	22756	81.920	556.977
B) Direct cross-sectoral funds contributing to ACO operations, including security, visibility, reporting, etc.				713.354	4.850.092	
C) Direct total costs (A+B)				5.447.424	37.037.037	
D) Indirect costs (standard public rate 8% of C)				435.794	2.962.963	
Total UNICEF contribution (C&D)				5.883.218	40.000.000	
1% Development Coordination levy (N/A)						
Total Contributions				5.883.218	40.000.000	