


















Afghanistan Transition Programme, 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. Following the Taliban's roll back of women's rights, a trial period ended in July 2023 and concluded that support was still possible without jeopardising key aid principles. Support will not be channelled through any Taliban structures. 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 (esp UN) mitigate these. There remain security and safety risks, although these have diminished.</p>	File No.				
	Country	Afghanistan			
	Responsible Unit	ALO			
	Sector	Multi-sector			
	Partners	World Bank, United Nations incl. UNICEF, UN Women), Raoul Wallenberg Institute			
		<i>DKK million</i>	2024	2025	Total
	Commitment	150	120	270	
	Projected disbursement	150	120	270	
	Duration	24 months			
	Previous grants	2022-23 (DKK 200 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	

Strategic objectives

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

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 270 million
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Afghanistan Transition Programme II, 2024-2025

Abbreviations

AESTF	Afghanistan Education Sector Transitional Framework
ALC	Accelerated Learning Centres
AMG	Aid Management Guidelines
ARTF	Afghanistan Resilience Trust Fund
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 reliance 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) will be aligned to this Transition Programme. 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 rational 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 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 be provided through the multilateral and multi-donor mechanisms that have been further developing since 2021.

¹ How to Notes: Nr 1 - Fighting poverty and inequality, Nr 5 – Peacebuilding and stabilization, Nr 7 – Human rights and democracy, Nr 11 – HDP nexus. The guidance notes on adaptive management and Women, Peace and Security have also been consulted.

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.²

The overall **humanitarian situation** has worsened considerably. According to UNICEF, 64% of households report being unable to meet their basic needs.³ In 2023, 97% of Afghans are living in poverty of which 7.6 million are considered extremely poor, representing 18% of the Afghan population.⁴ In the same year, more than 28.8 million people, including 15.3 million children, are projected to rely on humanitarian aid.⁵ 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 nearly 20 million people, equivalent to half of the country's population, suffering from hunger in 2022.⁶ 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.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 the continuous drought and water crisis, 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

Afghanistan's **economic situation** has worsened over the past two years. The country's GDP experienced a contraction of 20.7% in 2021.¹¹ In 2023, 54% of households reported to have gone through an economic shock.¹² ILO has projected a significant increase in unemployment, impacting around 900,000 people in 2022.¹³ 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

² ARTF SG meeting slides, September 2023

³ Afghanistan: Humanitarian Action for Children. UNICEF. 2023.

⁴ World Poverty Clock, Afghanistan. World Data Lab. 2023.

⁵ Afghanistan: Humanitarian Update, June 2023. OCHA. 2023.

⁶ Afghanistan: Nearly 20 million going hungry. UN News. 2022.

⁷ UNICEF. 2023.

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.

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

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.¹⁶ 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.¹⁷ 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.¹⁸

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.¹⁹ 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.²⁰ Overall, in 2022, the country ranked 177th out of 179 countries in the Liberal Democracy Index.²¹

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.²² 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, conflict, and intolerance. In 2021, Afghanistan ranked 4th out of 115 in the Peoples under Threat Ranking.²³

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

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

¹⁵ Afghanistan Humanitarian Crisis. UNHCR. 2023

¹⁶ Afghanistan's Security Challenges under the Taliban. International Crisis Group. 2022.

¹⁷ International Crisis Group. 2022.

¹⁸ Human rights situation in Afghanistan: May - June 2023 Update. UNAMA 2023.

¹⁹ Freedom in the World, Afghanistan. Freedom House. 2022.

²⁰ Policing Public Morality: Debates on promoting virtue and preventing vice in the Taleban's second Emirate. Afghanistan Analyst Network. 2022.

²¹ Democracy Report 2023. V- Dem Institute. 2023.

²² Additional Reporting on Basic Human Needs Interventions, 3rd monitoring report (January to June 2023). IASC. 2023.

²³ Peoples under Threat data. Minority Rights Group International. 2021.

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 2023.²⁴ 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.²⁵

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.²⁶ Additionally, Afghanistan is ranked as the eighth most climate change susceptible and least adaptable country in the Notre Dame Global Adaptation Index.²⁷ 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.²⁸ In 2022, heavy rainfall and flash flooding were recorded across various provinces in the eastern, central, south-eastern, southern, and western regions.²⁹ 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.³⁰ 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.³¹

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.³² 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 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 and, although the Asian Development Bank approved new grants worth USD

²⁴ Afghanistan Pulse Check: January - June 2023. IASC. 2023.

²⁵ EU roadmap for engagement with civil society in Afghanistan for the period 2023-2025.

²⁶ INFORM Risk Index Mid 2023. European Commission. 2023.

²⁷ Notre Dame Global Adaptation Index. Notre Dame Global Adaptation Initiative. 2021.

²⁸ Afghanistan: Earthquake contingency plan. OCHA. 2020.

²⁹ Afghanistan: Snapshot of Population Movements (January to June 2023) June 2023. OCHA. 2023.

³⁰ OCHA. 2023.

³¹ ACG climate briefing slides, Istanbul, September 2023.

³² Ibid

400 million on 20 September 2023, the majority of international donors have yet to indicate possible commitments for 2024 and onwards.³³

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 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 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. 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 response, humanitarian and development actors gathered in the Inter-Agency Standing Committee (IASC) initiated a five-month "trail period" in early 2023 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, 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 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 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.

³³ 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.

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. 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.³⁴ 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.³⁵

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

³⁴ Guiding principles and donor expectations following the ban on female NGO workers in Afghanistan, 10 February 2023

³⁵ Complementary principles and considerations for Afghanistan Coordination Group (ACG) donors support to basic needs and livelihoods in Afghanistan, 3 April 2023

term sustainability.³⁶ The overall approach supports the Sustainable Development Goals (SDGs), although Afghanistan's performance against these is currently severely compromised.

2.3.2 Danish policies and strategies

The Transition programme will contribute to various the 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 and the development support complements the Danish humanitarian assistance also being provided.

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.³⁷

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).

³⁶ Framework for International Partner Support in Afghanistan, 2023-2025. Afghanistan Coordination Group, 21 June 2023.

³⁷ 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.

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 helping to shaping UN frameworks with innovative methods advancing gender commitments.³⁸ 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.³⁹

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, it is noted 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 recommendations during its dialogue with the partners.

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

³⁸ Strategic Note 2023-2025, UN Women; UN Women Overview Report, July 2023

³⁹ Impact on STFA portfolio to date: navigating the challenges and charting a way forward, STFA, July 2023

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. 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 engagement in Afghanistan and thereby offer opportunities for risk sharing and cost-effectiveness savings through combining resources (economies of scale) and management. That said, both trust funds are currently operating below capacity due to funding shortfalls against targets, reflecting the general contraction on Afghanistan focused development aid. In both cases, 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 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 is relevant for the partners as it is fully aligned with their strategies and priorities. This relevance is underpinned by the context analysis which points to continuing challenges in relation to basic needs across the board, continuing restrictions on the rights of women and girls, and the importance of both preserving the advances made in the past and strengthening the populations resilience in the face of multiple threats. The programme’s focus on delivering basic needs to poor populations and has a clear poverty alleviation focus, it has a strong focus on gender and other vulnerable groups with an emphasis on basic human rights particularly with regard to women’s and girls’ rights.
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 M&E (including third party monitoring) to ensure informed results based and adaptive management.
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.
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.
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.

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's 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 (triple) nexus. The delivery of essential services will therefore be in close coordination with humanitarian assistance – this will be assisted through the participation of UN agencies as the main implementing partners. The STFA set up, for example, ensures close coordination within the UN Country Team and

humanitarian clusters at central and local levels. The focus on basic needs has a 12-24 month perspective, thereby supplementing humanitarian responses by enhancing resilience. The on-going programming of the Region of Origin Initiative for 2024-2026 will be undertaken in close coordination with this Programme.

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. 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.⁴⁰ 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.

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

⁴⁰ Interim strategy PPT, World Bank, June 2023

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.

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 triple 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. The ARTF also has the significant advantage that it includes all major donors and has strong analytical back up from the World Bank. Both trust funds mainly utilise UN agencies as implementing partners and there are strong coordination arrangements 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 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. It should also be noted that the ARTF modality involves an overhead payment to both the ARTF and to the UN implementing partners.

In the current situation of extensive basic needs still being unmet in Afghanistan, 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.

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.⁴¹ 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

⁴¹ 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.

enhancing gender equality and women’s empowerment is critical in the current context where women and girl’s rights are increasing threatened.

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.

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 ⁴²
Baseline	Tbd

Project Title	Afghanistan Resilience Trust Fund	
Outcome ⁴³	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	
Outcome ⁴⁴	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

⁴² UN Basic Human Needs harmonized monitoring framework, March 2023.

⁴³ Output 3

⁴⁴ 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 in other research and activity reports ⁴⁵ produced in the programme, focused on improving the human rights situation in Afghanistan.
Baseline	2023	T'bd
Target	2025	Approx. 220 (110 per year)

3.5 Short summary of projects

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.*⁴⁶

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

⁴⁵ Including in the 21 reports referred to in the footnotes of the target for output 3 below.

⁴⁶ ARTF, Approach 2.0.

(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. 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.⁴⁷

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.⁴⁸

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, although it is not yet clear whether the preference is for a new trust fund with only contributing donors or whether the existing fund set-up should be run on. Some donors (notably the United States) are pushing for a strategy that goes beyond basic human needs (to include light infrastructure) and unlocks IDA funds. It is expected that these discussions will continue through autumn 2023 and be reflected in a new ARTF policy document – “Approach 3.0” – for 2025 being prepared by the World Bank. There are indications that this will also include two Pillars: 1) Support to service delivery and 2) Support to sustainable and inclusive economic development (preparing for expanded engagement). It is expected to retain the current principled approach, so it will not involve any on-budget support and no infrastructure project, other than at the community level.⁴⁹

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

⁴⁷ ARTF briefing, September 2023

⁴⁸ ARTF Financial Report, August 2023. USAID has subsequently approved a grant of USD 50 million.

⁴⁹ ARTF briefing, September 2023

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.*⁵⁰ The funding builds upon previous Danish contributions (including DKK 44,74 million included in the Finance Act for 2023). The 2025 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 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.⁵¹ 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.

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

⁵⁰ This is an amalgamation of outcomes 2 and 3 of the UN Transitional Engagement Framework (TEF)

⁵¹ Participating UN Organisations (PUNOs) are UNDP, UNHABITAT, UNFPA, UNCTAD, ITC, ILO, UNODC, UNIDO, UNHCR, UNWOMEN, IOM, UNESCO, UNOPS, FAO, UNCDF, UNMAS, and WHO.

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.⁵² 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.

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. 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.

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 soft 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.

⁵² As at September 2023, it is expected that 2024 contributions will include further funds from Norway (USD 5 million) and Sweden (USD 11 million).

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.⁵³

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.

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,

⁵³ 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.

particularly in relation to access to education, general mobility, employment, and access to essential services, including protection and health, and employment.⁵⁴ 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.⁵⁵ 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.⁵⁶

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.

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, 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. 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

⁵⁴ Strategic Note, UN Women, July 2023.

⁵⁵ UN Women, Afghanistan. July 2023

⁵⁶ Joint interim narrative report 2022. UN Women.

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

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. They will also form part of the ToR for the MTR 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 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) and the Department for Humanitarian Action, Civil Society and Engagement (HCE).

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.

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 the implementing partners and Denmark, including in the joint management fora, as well 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, the MFA will draw from the above MEAL inputs for its Annual Stocktaking Report (ASR).

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.

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 learned 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
- c. Review the management of the programme, including amongst the programme partners
- d. Review and update ToC assumptions
- e. Review and update risks and risk management strategies
- f. Results and possible further needs, including possible adaptation for 2025
- g. Lessons being learned and strategic pointers for post 2025
- h. Cooperation with other donors, including joint arrangements
- i. Extent of political dialogue with decision-making bodies (e.g. ARTF) sought and generated
- j. Consider and make recommendations in relation to changes in the above and possible adaptation
- k. Assess the management of the Danish funds (i.e. assessment of Value for Money and sound financial management of the funds).
- l. Assess possible implementation options relating to the post 2025 period.

5.5 Danish red lines

As already mentioned, the international community has reacted strongly to the restrictions placed by the DFA on the rights of women and girls and issued the *Guiding principles and donor expectations* and *complementary principles* to help prevent normalisation of the bans and further discrimination. The programme will maintain the current Danish policy (shared with other development partners) of not cooperating directly with the DFA and ensuring that funding remains off-budget.

The principal partners all have procedures in place to minimise risks associated with corruption, child labour, SEAH, terrorism financing etc.) and ensure safeguarding procedures are in place. Secondary implementing partners following recent DFA decisions restricting international NGOs are now mainly national NGOs and these are selected and monitored in order to ensure compliance with the above. UNICEF, for example, includes capacity building of its implementing partners and has moved responsibility for direct payments to CBE teachers to the UNICEF Programme Management Unit.

5.6 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.

5.7 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 robust financial and project approval and implementation procedures, and monitoring (including third party monitoring). 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 trend of reducing financial commitments to Afghanistan is having negative consequences for partners – both ARTF and, particularly, STFA – are currently short of new funds, so the Danish contributions will have important practical and political value. All interventions address basic human needs – a support for which there will be a vast continued requirement for the foreseeable future.

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

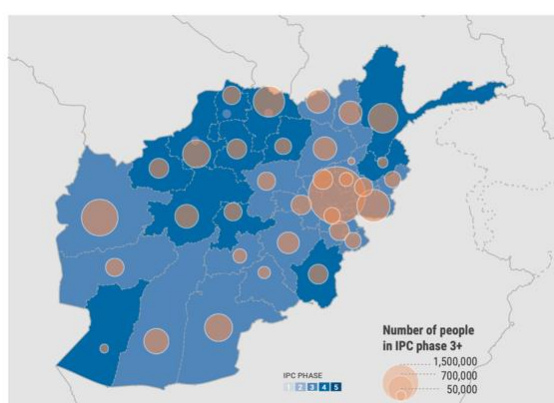
Annex 1: Context analysis

1. Poverty and inequality analysis

What is the status regarding multidimensional poverty (see approach note on poverty and inequality)?

Afghanistan, situated in South Asia, is home to a population of approximately 42,376,428 people as of 2023.¹ 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 0.272.² 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.³

Figure 1: Food insecurity in Afghanistan, 2023⁴



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.⁵ According to the World Bank, the country's GDP contracted by 20.7% in 2021.⁶ ILO has projected an significant increase in unemployment impacting around 900,000 people in 2022.⁷ 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.⁸ As a result, the country is experiencing an unprecedented poverty crisis with 97% of the population at risk of poverty.⁹ In 2023, more than 28.3 million Afghans, including 15.3 million children, are relying on humanitarian aid.¹⁰ 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.¹¹ 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.¹²

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.¹³ Data extracted from the SDG indicators database

¹ World Poverty Clock, Afghanistan. World Data Lab. 2023.

² Briefing note for countries on the 2023 Multidimensional Poverty Index, Afghanistan. UNDP. 2023.

³ Briefing note for countries on the 2023 Multidimensional Poverty Index, Afghanistan. UNDP. 2023.

⁴ Afghanistan. OCHA. 2023

⁵ United Nations Strategic Framework for Afghanistan 2023-2025. UN. 2023.

⁶ GDP growth (annual %) – Afghanistan. The World Bank. 2023. Vulnerability in Afghanistan before and during the shift in power. AREU. 2022.

⁷ ILO estimates underscore Afghanistan employment crisis. ILO. 2022.

⁸ Afghanistan Economic Monitor. August 31, 2023. The World Bank. 2023.

⁹ Economic Instability and Uncertainty in Afghanistan after August 15. UNDP Afghanistan. 2021; Afghanistan. OCHA. 2023.

¹⁰ Afghanistan: An entire population pushed into poverty. International Rescue Committee. 2023;

¹¹ Afghanistan: Nearly 20 million going hungry. UN News. 2022.

¹² Afghanistan: An entire population pushed into poverty. International Rescue Committee. 2023

¹³ World Poverty Clock, Afghanistan. World Data Lab. 2023.

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.¹⁴ However, these estimates must be put into perspective of the 2021's Taliban insurgency which has accentuated the country's level of poverty.¹⁵ 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.¹⁶ 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.¹⁷

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%.¹⁸ 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 2000.¹⁹ 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.²⁰

Indicative of the limited prioritization of SDG 10, funding allocated to achieving this goal in Afghanistan amounted to 0 USD in 2023.²¹ 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.²²

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 2021.²³ 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 households, minorities (religious, ethnic, and identity-related²⁴), and women and children.²⁵ 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.²⁶

In 2023, 28.3 million Afghan people are in need of humanitarian assistance, with 77% of them being women and children.²⁷ Notably, women and girls are particularly vulnerable, facing risks such as early

¹⁴ SDG Indicators Database, Afghanistan. UN. 2023.

¹⁵ Afghanistan Humanitarian Needs Overview 2023 (January 2023). OCHA. 2023.

¹⁶ World Poverty Clock, Afghanistan. World Data Lab. 2023.

¹⁷ The Sustainable Development Goals in Afghanistan. UN. 2023.

¹⁸ Mapping income inequality: the bottom 40 and top 10 percent. UNDP. n.d.

¹⁹ Mapping income inequality: the bottom 40 and top 10 percent. UNDP. n.d.

²⁰ Human Development reports, Afghanistan. UNDP. 2022.

²¹ The Sustainable Development Goals in Afghanistan. UN. 2023.

²² United Nations Strategic Framework for Afghanistan 2023-2025. UN. 2023.

²³ Statement from CARE Afghanistan's Deputy Country Director, Marianne O'Grady. CARE. 2021.

²⁴ Vulnerability in Afghanistan before and during the shift in power. AREU. 2022.

²⁵ Vulnerability in Afghanistan before and during the shift in power. AREU. 2022.

²⁶ United Nations Strategic Framework For Afghanistan 2023-2025. UN. 2023.

²⁷ Afghanistan: Humanitarian Update, June 2023. OCHA. 2023.

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.²⁸ 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.²⁹ Additionally, journalists are at risk of persecution and constitute a vulnerable profession.³⁰

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.³¹ 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 2023–2025.³²

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.³³

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.³⁴ 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 over.³⁵ 54% of households reported to have gone through an economic shock.³⁶ Overall, the country's GDP experienced a contraction of minus 20.7% in 2021.³⁷

²⁸ Statement from CARE Afghanistan's Deputy Country Director, Marianne O'Grady. CARE. 2021.

²⁹ World Poverty Clock, Afghanistan. World Data Lab. 2023.

³⁰ Afghanistan: Journalists at risk of persecution need urgent protection – UN experts. OHCHR. 2021.

³¹ United Nations Strategic Framework for Afghanistan 2023-2025. UN. 2023.

³² Framework for International Partner Support in Afghanistan, 2023-2025. Afghanistan Coordination Group. 2023.

³³ United Nations Strategic Framework for Afghanistan 2023-2025. UN. 2023; Framework for International Partner Support in Afghanistan, 2023-2025. Afghanistan Coordination Group. 2023.

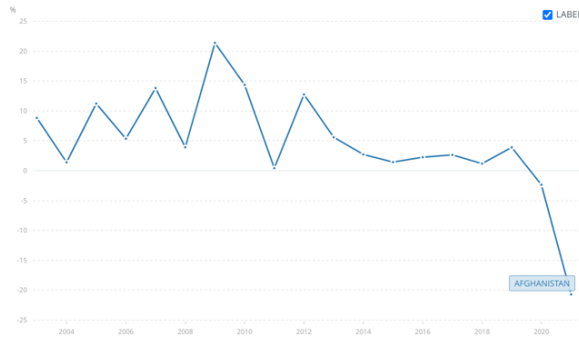
³⁴ Afghanistan Humanitarian Needs Overview 2023 (January 2023). OCHA. 2023.

³⁵ Afghanistan Humanitarian Needs Overview 2023 (January 2023). OCHA. 2023.

³⁶ Afghanistan Humanitarian Needs Overview 2023 (January 2023). OCHA. 2023.

³⁷ GDP growth (annual %) – Afghanistan. The World Bank. 2023.

Figure 2: Evolution of Afghanistan GDP (%) 2003 – 2021³⁸



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).³⁹ Additionally, Afghanistan is ranked as the eighth

most climate change susceptible and least adaptable country in the Notre Dame Global Adaptation Index.⁴⁰ 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.⁴¹ 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 2022.⁴² 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 2021.⁴³ 228 000 people in the country have been affected by these natural catastrophes in 2022.⁴⁴

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.⁴⁵ 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.⁴⁶ In 2022, the country ranked 177th out of 179 countries in the Liberal Democracy Index.⁴⁷ An assessment conducted by Freedom House in 2022 rated Afghanistan's 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”.⁴⁸ 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.⁴⁹

³⁸ GDP growth (annual %) – Afghanistan. The World Bank. 2022.

³⁹ INFORM Risk Index Mid 2023. European Commission. 2023.

⁴⁰ Notre Dame Global Adaptation Index. Notre Dame Global Adaptation Initiative. 2021.

⁴¹ Afghanistan: Earthquake contingency plan. OCHA. 2020.

⁴² Afghanistan: Snapshot of Population Movements (January to June 2023) June 2023. OCHA. 2023.

⁴³ Afghanistan Humanitarian Needs Overview 2023 (January 2023). OCHA. 2023.

⁴⁴ Afghanistan Humanitarian Needs Overview 2023 (January 2023). OCHA. 2023.

⁴⁵ Democracy Report 2023. V- Dem Institute. 2023.

⁴⁶ Democracy Report 2023. V- Dem Institute. 2023.

⁴⁷ Democracy Report 2023. V- Dem Institute. 2023.

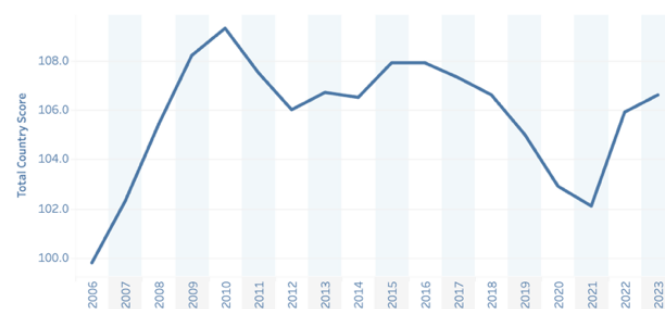
⁴⁸ Freedom in the World, Afghanistan. Freedom House. 2023.

⁴⁹ Freedom in the World, Afghanistan. Freedom House. 2023.

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.⁵⁰ Competition over land and water represents one of the main causes of conflict at the local level.⁵¹ Demonstrating this situation, Afghanistan scores 106.6 on the Fragile State Index, ranking 6th out of 173 countries in 2023.⁵² 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.⁵³ Afghanistan's economy heavily relied on foreign aid, accounting for 40% of its GDP and 75% of public expenditures.⁵⁴ 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.⁵⁵ The Taliban's takeover prompted large-scale capital outflow and 'brain drain'.⁵⁶ 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.⁵⁷ 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.⁵⁸ 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.⁵⁹ These factors contribute to localized conflicts over essential resources.⁶⁰ 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 3.4.⁶¹

Figure 3: Fragility trend in Afghanistan, 2006-2023⁶²



⁵⁰ Afghanistan: Risk and Resilience Assessment. The World Bank. 2021.

⁵¹ Afghanistan: Risk and Resilience Assessment. The World Bank. 2021.

⁵² Fragile States Index Annual Report 2022. Fund For Peace. 2023.

⁵³ Fragile States Index Annual Report 2022. Fund For Peace. 2022.

⁵⁴ Quarterly Report to the U.S. Congress, January 30, 2022. SIGAR. 2022.

⁵⁵ Afghanistan Humanitarian Needs Overview 2023 (January 2023). OCHA. 2023.

⁵⁶ Afghanistan Private Sector Rapid Survey: A Snapshot of the Business Environment – Round 1. The World Bank. 2022.

⁵⁷ Framework for International Partner Support in Afghanistan 2023–2025. Afghanistan Coordination Group. 2023.

⁵⁸ Human rights situation in Afghanistan: May - June 2023 Update. UNAMA. 2023.

⁵⁹ Afghanistan Overview. IDMC. 2023.

⁶⁰ Afghanistan: Risk and Resilience Assessment. The World Bank. 2021.

⁶¹ State Resilience Index Annual Report 2022. Fund For Peace. 2022.

⁶² Fragile States Index, Afghanistan. Fund for Peace. 2023

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.⁶³ No countries have so far recognized the Islamic Emirate as the legitimate successor of the Islamic Republic of Afghanistan.⁶⁴ 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.⁶⁵ The sole exception has been the retention of Kabul's local delegate election in March 2022 under the new regime.⁶⁶ The Taliban's governance approach involves the rejection of the 2004 constitution in favour of their interpretation of Sharia and Islamic Law.⁶⁷ The regime's reliance on violence to maintain control underscores the fragility of its institutions and the lack of legitimacy.⁶⁸

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.⁶⁹ 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.⁷⁰ Communities like the Hazara, Pashtun, Tajiks, Uzbeks, Turkmen, and Baluchis find themselves particularly vulnerable due to the absence of legal safeguards.⁷¹ This situation extends to the local Christian community, which faces harassment and detainment.⁷² 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.⁷³ 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.

⁶³ Freedom in the World, Afghanistan. Freedom House. 2023.

⁶⁴ United Nations Strategic Framework for Afghanistan 2023-2025. UN. 2023.

⁶⁵ Freedom in the World, Afghanistan. Freedom House. 2022.

⁶⁶ Freedom in the World, Afghanistan. Freedom House. 2022.

⁶⁷ Freedom in the World, Afghanistan. Freedom House. 2022.

⁶⁸ Afghanistan: Risk and Resilience Assessment. The World Bank. 2021.

⁶⁹ Democracy Report 2023. V- Dem Institute. 2023.

⁷⁰ Peoples under Threat data. Minority Rights Group International. 2021.

⁷¹ Afghanistan. Minority Rights Group International. 2021.

⁷² Afghanistan. Minority Rights Group International. 2021.

⁷³ Afghanistan: Surge in Islamic State Attacks on Shia. Human Rights Watch. 2021.

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.⁷⁴

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 2023.⁷⁵ 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.⁷⁶ 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'.⁷⁷

De facto authorities

The de facto authorities lack gender, ethnic, religious, political, and geographical diversity.⁷⁸ 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 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.⁷⁹ 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.⁸⁰ 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.⁸¹

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.⁸² 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.

⁷⁴ Special Trust Fund for Afghanistan. UNDP. n.d.

⁷⁵ Afghanistan Pulse Check: January - June 2023. IASC. 2023.

⁷⁶ Additional Reporting on Basic Human Needs Interventions, 3rd monitoring report (January to June 2023). IASC. 2023.

⁷⁷ Afghanistan Pulse Check: January - June 2023. IASC. 2023.

⁷⁸ United Nations Strategic Framework for Afghanistan 2023-2025. UN. 2023.

⁷⁹ United Nations Strategic Framework for Afghanistan 2023-2025. UN. 2023.

⁸⁰ Afghanistan Education Sector Transitional Framework. Afghanistan Education Cluster. 2022.

⁸¹ Afghanistan Education Sector Transitional Framework. Afghanistan Education Cluster. 2022.

⁸² Afghanistan: Humanitarian Update, June 2023. OCHA. 2023.

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.⁸³ 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.⁸⁴ 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.⁸⁵ 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.⁸⁶ 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.⁸⁷ Regarding conflict dynamics, the overall security has improved compared to the republic.⁸⁸ Overall, Afghanistan continues to rank as one of the most fragile countries globally, holding the 6th position out of 179 countries.⁸⁹ This fragility is a result of economic, social, and political indicators that have reached their lowest points since the Taliban's rise to power.

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.⁹⁰ 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.⁹¹ 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.⁹²

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.⁹³ 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.⁹⁴ 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.⁹⁵ 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.⁹⁶ Hawalas and banks

⁸³ Afghanistan's Security Challenges under the Taliban. International Crisis Group. 2022.

⁸⁴ Afghanistan's Security Challenges under the Taliban. International Crisis Group. 2022.

⁸⁵ Afghanistan's Security Challenges under the Taliban. International Crisis Group. 2022.

⁸⁶ Afghanistan's Security Challenges under the Taliban. International Crisis Group. 2022.

⁸⁷ United Nations Strategic Framework For Afghanistan 2023-2025. UN. 2023.

⁸⁸ Afghanistan's Security Challenges under the Taliban. International Crisis Group. 2022.

⁸⁹ Fragile States Index, Afghanistan. Fund for Peace. 2023

⁹⁰ Afghanistan: Unemployment worsens humanitarian crisis, people with disability among worst affected. ICRC. 2023.

⁹¹ Afghanistan's Security Challenges under the Taliban. International Crisis Group. 2022.

⁹² State Resilience Index Annual Report 2022. Fund For Peace. 2022.

⁹³ First-ever official data on illicit financial flows now available. UNCTAD. 2023.

⁹⁴ 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

⁹⁵ Afghanistan. Global Organized Criminal Crime Index. 2021.

⁹⁶ Afghanistan. Global Organized Criminal Crime Index. 2021.

are used by Afghanistan to keep and move money from illegal economies outside of the country.⁹⁷ 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.⁹⁸

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.⁹⁹ 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%.¹⁰⁰ 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 conditions¹⁰¹. Since 2021, 1.6 million of Afghans have fled the country resulting in a substantial loss of workforce and significant outflow of capital.¹⁰²

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.¹⁰³

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.¹⁰⁴ 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).¹⁰⁵ This NAP focused on addressing challenged 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 2020.¹⁰⁶ 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.¹⁰⁷

⁹⁷ Remittances to Afghanistan are lifelines: They are needed more than ever in a time of crisis. Migration Data Portal. 2022.

⁹⁸ Illicit Financing in Afghanistan: Methods, mechanisms, and threatagnostic disruption opportunities. SOCACE. 2022.

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

¹⁰⁰ Unemployment, youth total (% of total labor force ages 15-24) (modeled ILO estimate) – Afghanistan. The World Bank. 2020.

¹⁰¹ Afghanistan. ICRC.

¹⁰² Afghanistan Humanitarian Crisis. UNHCR. 2023

¹⁰³ 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.

¹⁰⁴ Afghanistan's National Action Plan on UNSCR 1325 Women, Peace and Security 2015-2022. Government of Afghanistan. 2015.

¹⁰⁵ Afghanistan. 123 NAPS. 2020.

¹⁰⁶ Afghanistan: Women's Full Participation Needed in Talks. Human Rights Watch. 2021.

¹⁰⁷ Afghanistan: Risk and Resilience Assessment. The World Bank. 2021.

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.¹⁰⁸ 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.¹⁰⁹ 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.¹¹⁰ 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.¹¹¹ 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.¹¹² 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)¹¹³. 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.¹¹⁴ 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.¹¹⁵ 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.¹¹⁶

Figure 4: Violent incidents per week in Afghanistan, September 2020 – July 2022¹¹⁷

¹⁰⁸ United Nations Strategic Framework for Afghanistan 2023-2025. UN. 2023.

¹⁰⁹ United Nations Strategic Framework for Afghanistan 2023-2025. UN. 2023.

¹¹⁰ United Nations Strategic Framework for Afghanistan 2023-2025. UN. 2023.

¹¹¹ Framework for International Partner Support in Afghanistan, 2023-2025. Afghanistan Coordination Group. 2023.

¹¹² United Nations Strategic Framework For Afghanistan 2023-2025. UN. 2023.

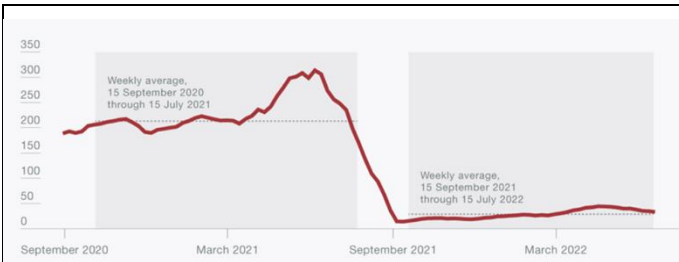
¹¹³ Afghanistan's Security Challenges under the Taliban. International Crisis Group. 2022.

¹¹⁴ Afghanistan's Security Challenges under the Taliban. International Crisis Group. 2022.

¹¹⁵ Afghanistan's Security Challenges under the Taliban. International Crisis Group. 2022.

¹¹⁶ Afghanistan's Security Challenges under the Taliban. International Crisis Group. 2022.

¹¹⁷ Afghanistan's Security Challenges under the Taliban. International Crisis Group. 2022.



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.¹¹⁸

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.¹¹⁹ In 2023, Denmark decided to grant asylum to all Afghan women and girls' applicants.¹²⁰ 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 2021.¹²¹ 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.¹²² 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.¹²³ 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.¹²⁴ The Taliban have further implemented extensive censorship measures, curtailed critical reporting, and resorted to the imprisonment and torture of journalists.¹²⁵ 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.¹²⁶

¹¹⁸ Human rights situation in Afghanistan: May - June 2023 Update. UNAMA. 2023.

¹¹⁹ Afghan, Syrian refugees face uncertain future in Denmark. Al Jazeera. 2022.

¹²⁰ Denmark to grant asylum to all Afghan female applicants. AA. 2023.

¹²¹ Denmark in Afghanistan. Ministry of Foreign Affairs of Denmark. n.d.

¹²² United Nations Strategic Framework for Afghanistan 2023-2025. UN. 2023.

¹²³ Afghanistan: Report highlights multiple human rights violations and abuses under Taliban. UN News. 2022.

¹²⁴ Freedom in the World, Afghanistan. Freedom House. 2023.

¹²⁵ Afghanistan. Human Rights Watch. 2023.

¹²⁶ Human rights situation in Afghanistan: May - June 2023 Update. UNAMA. 2023.

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

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.¹²⁷

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.¹²⁸ IEA's judiciary is staffed by Taliban and supporters who are considered sufficiently reliable by the regime implying the absence of rule of law.¹²⁹ 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.¹³⁰ 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.¹³¹ 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 2022.¹³² 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.¹³³

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.¹³⁴ 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.¹³⁵ 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.¹³⁶

Transparency

¹²⁷ Freedom in the World, Afghanistan. Freedom House. 2023.

¹²⁸ 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.

¹²⁹ Freedom in the World, Afghanistan. Freedom House. 2023.

¹³⁰ 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.

¹³¹ Freedom in the World, Afghanistan. Freedom House. 2023.

¹³² 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.

¹³³ Special Rapporteur on Afghanistan. OHCHR. n.d.

¹³⁴ United Nations Strategic Framework for Afghanistan 2023-2025. UN. 2023.

¹³⁵ Freedom in the World, Afghanistan. Freedom House. 2023.

¹³⁶ Freedom in the World, Afghanistan. Freedom House. 2023.

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.¹³⁷

Gender

Constituting 49,5% of the country's population¹³⁸, 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.¹³⁹ 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).¹⁴⁰ 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.¹⁴¹ 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 2023.¹⁴² 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.¹⁴³

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.¹⁴⁴ 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.¹⁴⁵ Additionally, drug use and HIV infections are becoming more prevalent among women and girls.¹⁴⁶ 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.¹⁴⁷

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.¹⁴⁸ Moreover, Afghan youth contend with significant levels of poverty and food insecurity, with over 15 million children requiring humanitarian assistance in 2023.¹⁴⁹ 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.¹⁵⁰ 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,

¹³⁷ Freedom in the World, Afghanistan. Freedom House. 2023.

¹³⁸ Population, female (% of total population) – Afghanistan. The World Bank. 2022.

¹³⁹ Afghanistan: Risk and Resilience Assessment. The World Bank. 2021.

¹⁴⁰ United Nations Strategic Framework for Afghanistan 2023-2025. UN. 2023

¹⁴¹ Afghanistan's beauty salons ordered to close as Taliban's ban takes effect. ABC News. 2023.

¹⁴² Afghanistan: Humanitarian Update, June 2023. OCHA. 2023.

¹⁴³ Statement from CARE Afghanistan's Deputy Country Director, Marianne O'Grady. CARE. 2021.

¹⁴⁴ United Nations Strategic Framework For Afghanistan 2023-2025. UN. 2023.

¹⁴⁵ Afghanistan: Risk and Resilience Assessment. The World Bank. 2021.

¹⁴⁶ Afghanistan: Risk and Resilience Assessment. The World Bank. 2021.

¹⁴⁷ Freedom in the World, Afghanistan. Freedom House. 2023.

¹⁴⁸ Statement from CARE Afghanistan's Deputy Country Director, Marianne O'Grady. CARE. 2021.

¹⁴⁹ Humanitarian Action for Children 2023 - Afghanistan, Revision 1 (June 2023). UNICEF. 2023.

¹⁵⁰ Afghanistan situation. UNHCR. 2023.

skills, and potential of young individuals across economic, social, cultural, and political spheres.¹⁵¹ The 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.¹⁵²

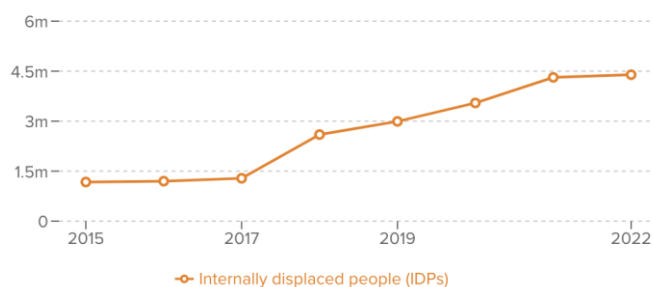
As a result, the youth capital of Afghanistan is compromised. In 2021, 42% of people aged 15 to 24 lacked education, were unemployed, or not enrolled in any type of vocational training.¹⁵³ Moreover, 1.1 million secondary girls have been prohibited from attending secondary school since March 2022, resulting in a 60% decline in enrolment.¹⁵⁴ 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 2021.¹⁵⁵

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.¹⁵⁶ Additionally, around 220,000 individuals were displaced due to natural disasters during the same year, primarily caused by floods and droughts.¹⁵⁷ 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.¹⁵⁸

Figure 5: Number of Afghan Internally Displaced People (IDPs) due to conflict 2015-2022¹⁵⁹



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.¹⁶⁰ 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 (31%), and Kunduz (27%) provinces located in the eastern part of Afghanistan.¹⁶¹ In Europe, from 2015 to 2021, 620,905 Afghan people applied for asylum for the first time. Within this timeframe, Germany

¹⁵¹ Afghanistan National Youth Policy. Government of Afghanistan. 2014.

¹⁵² United Nations Strategic Framework For Afghanistan 2023-2025. UN. 2023.

¹⁵³ National Youth Policy Review: Afghanistan. Ammar, A. 2021.

¹⁵⁴ Protecting Education in Afghanistan. UNESCO. 2023.

¹⁵⁵ National Youth Policy Review: Afghanistan. Ammar, A. 2021.

¹⁵⁶ Afghanistan Overview. IDMC. 2023.

¹⁵⁷ Afghanistan Overview. IDMC. 2023.

¹⁵⁸ Afghanistan: Snapshot of Population Movements (January to June 2023) June 2023. OCHA. 2023.

¹⁵⁹ Afghanistan Overview. IDMC. 2023.

¹⁶⁰ Afghanistan situation data. UNHCR. 2023.

¹⁶¹ Afghanistan July 2022, Baseline Mobility Assessment & Emergency Community-Based Needs Assessment. IOM Displacement Tracking Matrix. 2022.

(227 455), France (64 600), and Greece (63 100) received the highest number of initial applications among the EU countries¹⁶². 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%).¹⁶³

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.¹⁶⁴ Additionally, they frequently encounter difficulties in securing employment and grapple with precarious socioeconomic circumstances.¹⁶⁵

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.¹⁶⁶ 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”.¹⁶⁷ 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.¹⁶⁸ Similarly, Afghans refugees in Iran faced several discriminations and barriers with the economic crisis in Iran contributing to an increase in xenophobic sentiments.¹⁶⁹

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.¹⁷⁰ The US government has invoked the law to resettle tens of thousands of Afghans.¹⁷¹ In July 2021, the US evacuated priority Afghans allies providing them Special Immigrant Visa (SIV).¹⁷²

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

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.¹⁷³ In fact, the former Afghan government adopted a Comprehensive Migration Policy in June 2019 funded by the EU and implemented by ICMPD.¹⁷⁴ Additionally, the

¹⁶² First-time asylum applications by Afghans, 2015 – 2021. Migration Data Portal. 2022.

¹⁶³ Afghanistan July 2022, Baseline Mobility Assessment & Emergency Community-Based Needs Assessment. IOM Displacement Tracking Matrix. 2022.

¹⁶⁴ Humanitarian Needs Overview Afghanistan. OCHA. 2023.

¹⁶⁵ Will the Taliban's Takeover Lead to a New Refugee Crisis from Afghanistan?. MPI. 2021.

¹⁶⁶ 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.

¹⁶⁷ 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.

¹⁶⁸ 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.

¹⁶⁹ Iran - Situation of Afghan Refugees. EUAA. 2022.

¹⁷⁰ EU countries agree to take in 40,000 Afghan refugees. Al Jazeera. 2021.

¹⁷¹ U.S. has welcomed more than 500,000 migrants as part of historic expansion of legal immigration under Biden. CBS News. 2023.

¹⁷² U.S. Government Rush to Evacuate Afghan Allies and Allocate Sufficient Special Visas Comes at Eleventh Hour. MPI. 2021.

¹⁷³ The potential of migration for development in Afghanistan. OECD Development. 2020.

¹⁷⁴ The potential of migration for development in Afghanistan. Government of Afghanistan. 2019.

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.¹⁷⁵ 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.¹⁷⁶ 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.¹⁷⁷ 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.¹⁷⁸ 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.¹⁷⁹

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.¹⁸⁰ 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 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.¹⁸¹

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).¹⁸² 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.¹⁸³ The

¹⁷⁵ The potential of migration for development in Afghanistan. Government of Afghanistan. 2019.

¹⁷⁶ Will the Taliban's Takeover Lead to a New Refugee Crisis from Afghanistan?. MPI. 2021

¹⁷⁷ Pakistan – Situation of Afghan Refugees report. EUAA. 2022.

¹⁷⁸ Pakistan – Situation of Afghan Refugees report. EUAA. 2022

¹⁷⁹ Iran - Situation of Afghan Refugees. EUAA. 2022.

¹⁸⁰ Afghanistan renews commitment to address human trafficking and migrant smuggling. UNDOC.

¹⁸¹ Human trafficking in the Afghan context: Caught between a rock and a hard place?. Global Initiative Against Transnational Organized Crime. 2022.

¹⁸² 2023 Trafficking in Persons Report: Afghanistan. U.S. Department of State. 2023.

¹⁸³ Afghanistan renews commitment to address human trafficking and migrant smuggling. UNDOC.

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 *bachi bazi*.¹⁸⁴

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.¹⁸⁵ Instead, countries such as Denmark and Sweden decided to grant asylum to all women and girls from Afghanistan in 2023.¹⁸⁶

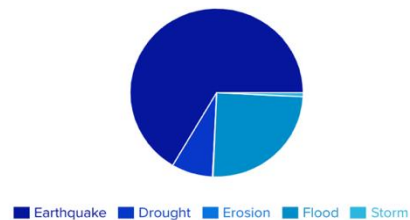
Are there high levels of unemployment and underemployment of migrants?

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.¹⁸⁷ 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 2022.¹⁸⁸

Figure 6: Disaster Events Reported in Afghanistan in 2022



Have 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 an additional 220,000 internal displacements resulting from natural disasters in 2022.¹⁸⁹ 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.¹⁹⁰ 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.¹⁹¹ However, the security

¹⁸⁴ 2023 Trafficking in Persons Report: Afghanistan. U.S. Department of State. 2023.

¹⁸⁵ MEPs call for special visa programme for Afghan women seeking protection. European Parliament. 2021.

¹⁸⁶ Denmark, Sweden Offer Protection to All Women, Girls from Afghanistan. Human Rights Watch. 2023.

¹⁸⁷ Afghanistan Overview. IDMC. 2023.

¹⁸⁸ Afghanistan Overview. IDMC. 2023.

¹⁸⁹ Afghanistan Overview. IDMC. 2023.

¹⁹⁰ Remittances to Afghanistan are lifelines: They are needed more than ever in a time of crisis. Migration Data Portal. 2022.

¹⁹¹ Remittances to and from Afghanistan. Migration Data Portal. 2022.

changes in 2021 led to a decrease in remittances USD to 0.3 billion annually, representing 2.05% of the country's GDP.¹⁹² 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.¹⁹³ 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.¹⁹⁴ 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.¹⁹⁵

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.¹⁹⁶ 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 2022.¹⁹⁷ Notably, the impact of these natural disasters has significantly affected agricultural production 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 2022.¹⁹⁸ According to the World Food Programme (WFP), 80% of the conflicts in the country are linked to disputes over natural resources.¹⁹⁹

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.²⁰⁰ However, farmers are affected by the consequences of natural disasters such as heavy rains and drought, which occurred in 33 of 34 provinces in 2022.²⁰¹ The reduced income from agriculture caused by climate crisis serves as an opportunity for the Taliban to recruit more supporters.²⁰² Moreover, Afghanistan is prone to recurrent earthquakes, with three major quakes occurring in Badghis Province, the South-eastern Region, and Kunar Province in 2022.²⁰³ 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.²⁰⁴ 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

¹⁹²Personal remittances received (% of GDP) – Afghanistan. The World Bank. 2021.

¹⁹³Personal remittances received (% of GDP) – Afghanistan. The World Bank. 2021.

¹⁹⁴ Afghanistan, Remittances: the scale and role of private financial transfers. ACAPS. 2023.

¹⁹⁵ Remittances to Afghanistan are lifelines: They are needed more than ever in a time of crisis. Migration Data Portal. 2022.

¹⁹⁶ Humanitarian Needs Overview Afghanistan. OCHA. 2023

¹⁹⁷ Afghanistan National SMART Survey Report, April-October 2022. Afghanistan Nutrition Cluster. 2023.

¹⁹⁸ Humanitarian Needs Overview Afghanistan. OCHA. 2023

¹⁹⁹ How climate change helped strengthen the Taliban. CBS News. 2021.

²⁰⁰ How climate change helped strengthen the Taliban. CBS News. 2021.

²⁰¹ Taliban Restrictions on Women's Rights Deepen Afghanistan's Crisis Asia Report N°329. International Crisis Group. 2023.

²⁰² How climate change helped strengthen the Taliban. CBS News. 2021.

²⁰³ How climate change helped strengthen the Taliban. CBS News. 2021.

²⁰⁴ Humanitarian Needs Overview Afghanistan. OCHA. 2023

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 2023.²⁰⁵

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.²⁰⁶

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.²⁰⁷

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.²⁰⁸ 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 Climate Change Strategy and Action Plan for Afghanistan (ACCSAP) in 2015.²⁰⁹ 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 2005.²¹⁰ 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.²¹¹ 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.²¹²

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

²⁰⁵ Children bearing the brunt of Afghanistan crisis: UNICEF. UN News. 2023.

²⁰⁶ Climate, Peace and Security Factsheet: Afghanistan. NUPRI & SIPRI. 2022.

²⁰⁷ Humanitarian Needs Overview Afghanistan. OCHA. 2023

²⁰⁸ Climate Change and Governance in Afghanistan. Government of Afghanistan. 2015.

²⁰⁹ Summary of Afghanistan's Climate Change Strategy and Action Plan. Adapting To Climate Change. 2022.

²¹⁰ Afghanistan. SACEP. n.d.

²¹¹ Without Adaptation, Middle East and Central Asia Face Crippling Climate Losses. IMF. 2022.

²¹² Taliban Says Help Is Needed To Reduce Negative Effects Of Climate Change In Afghanistan. Radio Free Europe. 2022.

systematically integrated into all project designs and implementation plans.²¹³ 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.²¹⁴

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 2020.²¹⁵ 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.²¹⁶ The World Bank further notes that service delivery was hampered by capacity limitation, parallel systems (including donor-funded programs), and limited accountability.²¹⁷ 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.²¹⁸

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.²¹⁹ Members of the ministry's morality enforcement agencies have been reported to publicly punish violators, often resorting to violence.²²⁰ 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.²²¹ 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

²¹³ United Nations Strategic Framework for Afghanistan 2023-2025. UN. 2023.

²¹⁴ Freedom in the World, Afghanistan. Freedom House. 2022.

²¹⁵ Worldwide Governance Indicators. World Bank & National Resource Governance Institute. n.d.

²¹⁶ 'Through the Looking Glass': Lessons from the World Bank Afghanistan Portfolio for FCV Engagement. World Bank. 2022.

²¹⁷ Economic Recovery in Afghanistan: Discussion Paper. World Bank. 2022.

²¹⁸ 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.

²¹⁹ Policing Public Morality: Debates on promoting virtue and preventing vice in the Taliban's second Emirate. Afghanistan Analyst Network. 2022.

²²⁰ Policing Public Morality: Debates on promoting virtue and preventing vice in the Taliban's second Emirate. Afghanistan Analyst Network. 2022.

²²¹ 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.

and avoided questions in public accountability sessions held in August and September.²²² 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.²²³

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.²²⁴ 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.²²⁵ This has been interpreted as result of the reduction of corruption in customs and at road checkpoints.²²⁶ 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.²²⁷ 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.²²⁸

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 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.

²²² Freedom in the World, Afghanistan. Freedom House. 2023.

²²³ Freedom in the World, Afghanistan. Freedom House. 2023.

²²⁴ Freedom in the World, Afghanistan. Freedom House. 2023.

²²⁵ Corruption Perceptions Index. Transparency International. 2022.

²²⁶ Changing the Rules of the Game: How the Taliban Regulated Cross-Border Trade and Upended Afghanistan's Political Economy. XCEP, Alcis & UKAID. 2022.

²²⁷ Freedom in the World, Afghanistan. Freedom House. 2023.

²²⁸ Freedom in the World, Afghanistan. Freedom House. 2023.

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.²²⁹ In January 2022, the UN launched an overarching strategic planning document for Afghanistan, the so-called Transitional Engagement Framework (TEF).²³⁰ 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.²³¹ 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.

²²⁹ Framework for International Partner Support in Afghanistan, 2023-2025. Afghanistan Coordination Group. 2023.

²³⁰ United Nations Transitional Engagement Framework (TEF). UN. 2022.

²³¹ 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 ABEDEI 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.¹ Participating agencies develop their interventions across already existing or new portfolios reflecting their comparative advantages in the three results areas and the

¹ Participating UN Organisations (PUNOs) are UNDP, UNHABITAT, UNFPA, UNCTAD, ITC, ILO, UNODC, UNIDO, UNHCR, UNWOMEN, IOM, UNESCO, UNOPS, FAO, UNCDF, UNMAS, and WHO.

urgency/priority of needs. 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. 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.²

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 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.

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

² As at September 2023, it is expected that 2024 contributions will include further funds from Norway (USD 5 million) and Sweden (USD 11 million).

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 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 ongoing about unlocking IDA funds for the ARTF, which would greatly ease its current constraints.

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.³ 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.

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 because of its close linkage to the UN Special Rapporteur on Human Rights in Afghanistan, who acts as a visiting professor at

³ 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.

the Institute. This means, inter alia, that RWI can support the UNSR’s mandate through production of relevant research and thematic workshops etc.

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 Afghanistan as	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 and the focus will likely	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>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 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>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>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>
<p>UN Women Afghanistan</p>	<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 Women co-leads the Protection and Social Cohesion Working Group, which is one of</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 more acute since the Taliban take-over.</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 country programme, which has been significantly adjusted following the Taliban takeover. This is the</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 rights) will remain a challenge. UN Women will work within the limits set by the de facto authorities.</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>

	seven thematic collaborative groups established to operationalize the UN Transitional Engagement Framework (TEF)			same modality that has been used successfully with previous Danish funds. UN Women will implement its programme through cooperation with various INGOs/NGOs.		
UNICEF Afghanistan	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).	High. The AESTF is the main vehicle for UNICEF to address basic educational needs following the Taliban take-over. Most current donor funding for the education sector is aligned with the AESTF strategy.	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.	Fund management and resource mobilization. UNICEF will implement its CBE activities through cooperation with various INGOs/NGOs.	UNICEF is the principal UN agency working in the education sector	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.
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.

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.¹ 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 ²
Baseline	Tbd

Project Title	Afghanistan Resilience Trust Fund (ARTF)	
Outcome ³	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 ⁴	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

¹ 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).

² UN Basic Human Needs harmonized monitoring framework, March 2023.

³ Output 3

⁴ Outcome 1, STFA Western Region. Full results will be included in STFA reporting.

Target	2025	777,706
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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).

Afghanistan Transition programme, 2024-2025

Summary of risks and risk management¹

a) Contextual risks

Risk factor	Likelihood of occurrence	Impact	Risk response (mitigation action)	Residual risk (following response)	Background to assessment
Changes in the political landscape negatively impact the programme and its constituent projects' implementation. Affecting all projects	Likely	Major	<ul style="list-style-type: none"> • Continuous assessment of the risk context, working closely within the ACG framework (esp. 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. 	Major	<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.
Possible security unrest due to total economic breakdown and/or inter-Taliban rivalry and/or terrorist threats. Affecting all projects	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 	Major	A large percentage of the population may fall below the poverty line, which can lead to possible unrest and deterioration of the security situation.

¹ Selected risks taken from STFA JP for Eastern Region, UN Women risk assessment, and UNICEF risk assessment

			local, regional and central level will be established.		
<p>Further restrictions on women and girls' participation in social and economic life.</p> <p>Affecting all projects</p>	High	Moderate	<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. 	Moderate	<ul style="list-style-type: none"> • Ability of the project to directly reach and/or support women and girls is constrained.
<p>Natural disasters (earthquakes/floods/drought) increase humanitarian needs and divert attention from basic needs.</p> <p>Mainly STFA and ARTF</p>	Likely	Moderate	<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. 	Moderate	<ul style="list-style-type: none"> • Afghanistan is highly vulnerable to climatic change and natural disasters (esp. 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>All projects (except RWI)</p>	Very 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>	High	<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>
<p>Pressure of the de-facto authorities to be included in the project decision making (selection of locations and beneficiaries).</p> <p>All projects (except RWI)</p>	Possible	Moderate	<p>Implementing partners to maintain contacts with local administrations and communities to avert interference.</p>	Moderate	<p>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.</p>
<p>Inadequate funding levels and shifting donor priorities means projects need to be</p>	Likely	Major	<p>Strong fund management, transparency of decision-making, inclusive planning from ACG/WB/UN agencies, resource mobilization, realistic planning.</p>	Major	<p>Risk resulting from possibility of:</p> <ul style="list-style-type: none"> • Shifting global aid patterns (including due to Ukraine conflict). • Changing donor partners and geopolitical implications. • Donor partners not delivering on pledges. • Donor fatigue

re-prioritised or roll out extended. All projects					<ul style="list-style-type: none"> • 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 (except RWI)	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. 	Moderate	<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 	Moderate	USD cash currently deposited in AIB through UN and converted. Would mean local NGOs unable to operate. Delay in payments to beneficiaries.
NGOs do not have the capacity to implement key components of the projects. All 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. 	Moderate	Effect of shortage of skilled staff and difficult operating environment, especially for human rights and women's NGOs.

DFA insist on changes to the education curriculum and increased use of madrassas. UNICEF	Likely	Moderate	<ul style="list-style-type: none"> • Assessment of effects on curriculum and impact on international principles. • Local agreements. • In worst case, may require closure in affected areas 	Moderate	DFA have been promoting use of madrassas and possible changes in the curriculum.
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c) Institutional risks

Risk factor	Likelihood of occurrence	Impact	Risk response (mitigation action)	Residual risk (following response)	Background to assessment
Projects relieve DFA of responsibilities to provide essential services and inadvertently underpin the DFA. Reputation risk Especially ARTF, STFA, UNICEF	Likely	Moderate	<ul style="list-style-type: none"> • Maintain focus on basic needs. 	Moderate	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 inadvertently cause harm. Reputation risk All projects	Possible	Major	<ul style="list-style-type: none"> • Conflict sensitivity analysis to inform field activities. • Risks will be jointly identified. • The Country Offices will engage in gradual confidence building and discuss sensitive topics. 	Major	Inadvertently contribute to unintended consequences – e.g. rising tensions at community level; local grievances.
Risk that the project funds may end up at the hands of	Likely	Major	<ul style="list-style-type: none"> • Checks and balances guarantee end-to-end vetting processes of all the Implementing Partners (IPs), 	Major	Damaged UN reputation with an impact on the resource mobilization.

<p>sanctioned or debarred individuals and entities.</p> <p>Reputation risk</p> <p>Mainly STFA and UN Women</p>			<p>Responsible Parties (RPs), vendors and individual beneficiaries, on a continuous basis.</p> <ul style="list-style-type: none"> • 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. 		
<p>Risk of aid fraud and corruption.</p> <p>Reputational risk</p> <p>Mainly ARTF/STFA and UNICEF and UN Women</p>	Very likely	Major	<p>Surprise visits, regular, special and forensic audits, investigations; Information on fraudulent behaviours and findings are shared with stakeholders; all actors aware that any fraudulent behaviour will be reported and shared between agencies.</p> <p>Use UNICEF model of direct payments (through PIU).</p>	Major	<ul style="list-style-type: none"> • Funds not used for intended purpose. Joint Programme not achieving value for money. Improper accounting for cash. • Impact may affect funding available used to attain the objectives of the project.
<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>	Possible	Moderate	<ul style="list-style-type: none"> • Sensitisation 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. 	Moderate	<ul style="list-style-type: none"> • Targeted beneficiaries fearing retaliation may not avail themselves of needed benefits.

<p>Overly ambitious project goals mean that objectives are not achieved.</p> <p>Mainly ARTF, STFA and UN agencies</p>	Likely	Moderate	<ul style="list-style-type: none"> • Dialogue with implementing agencies to adjust and strengthen TOCs and result frameworks to make them more realistic. • Common approach with other like-minded development partners. 	Moderate	<p>In the complex environment and funding constraints, there is a tendency for agencies to over-sell expected results.</p>
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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 an outcome-based budget for the entire programme area will apply and form the basis for financial reporting.

The overall Danish contribution is as follows:

Budget: DKK M

Result area	2024	2025
Core contribution to ARTF ¹	33,6	-
4% Project implementation & coordination (ARTF management cost)	1,4	-
Total	35,0	-

STFA

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

The overall Danish contribution is as follows:

Budget: DKK M

¹ In addition, the UN implementing agencies also require a contribution to management costs (typically 7%). Thus, the net contribution will be lower than stated here.

Result area	2024	2025	Total
Core 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

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
Core contribution to UN Women Afghanistan country programme	18,5	18,5	37,0
8% GSM (management cost)	1,5	1,5	3,0
Total	20,0	20,0	40,0

UN Women

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
Core 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

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

Not applicable.

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.