


















## Afghanistan Programme, 2026-2027

<b>Key results:</b> <ul style="list-style-type: none"> <li>- Short term livelihood opportunities and urgent essential services delivered in rural and urban areas.</li> <li>- 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</li> <li>- Inclusive Afghan dialogue processes that promote and strengthen social accountability and civic engagement in Afghanistan enabled</li> <li>- Better informed strategies and initiatives of key stakeholders to promote and protect human rights in Afghanistan.</li> </ul>	<b>File No.</b>	25-1246				
	<b>Country</b>	Afghanistan				
	<b>Responsible Unit</b>	ASILAC				
	<b>Sector</b>	Various				
		<i>DKK million</i>				
		<b>2026</b>	<b>2027</b>			<b>Total</b>
	<b>Commitment</b>	75.0	125.0			200.0
	<b>Projected Disbursement</b>	75.0	125.0			200.0
	<b>Duration</b>	April 2026 - December 2027 (21 months)				
	<b>Finance Act code.</b>	06.32.02.21				
<b>Head of unit</b>	Mette Knudsen					
<b>Desk officer</b>	Bjørn Blau					
<b>Reviewed by CFO</b>	NO / YES: Victor Høst-Madsen					
<b>Relevant SDGs</b>						
						
No Poverty	No	Good	Quality	Gender	Clean Water,	
						
Affordable Clean	Decent Jobs, Econ.	Industry, Innovation	Reduced Inequalities	Sustainable Cities	Responsible Consumptio	
						
Climate	Life below	Life on Land	Peace &	Partnerships		

### Objectives for stand-alone programme:

*Afghanistan's population, especially women and girls and disadvantaged minorities, maintain and where possible improve their access to 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
<b>Indicate 0, 50% or 100%</b>	0%	0%	0%	0%
<b>Total green budget (DKK)</b>	0%	0%	0%	0%

<b>Project 1 (engagement as defined in FMI):</b>	<b>ARTF</b>	<b>Total thematic budget</b>
Engagement 1 - the development project		DKK 122.7 million
<b>Total</b>		DKK 122.7 million
<b>Project 2 (engagement as defined in FMI):</b>	<b>UN Women</b>	<b>Total thematic budget</b>
Engagement 2 - the development project		DKK 30 million
<b>Total</b>		DKK 30 million
<b>Project 3 (engagement as defined in FMI):</b>	<b>Raoul Wallenberg Institute</b>	<b>Total thematic budget</b>
Engagement 3 - the development project		DKK 23.8 million
<b>Total</b>		DKK 23.8 million
<b>Project 4 (engagement as defined in FMI):</b>	<b>Afghanistan Transformative Dialogue Initiative</b>	<b>Total thematic budget</b>
Engagement 4 - the development project		DKK 20 million
TA		DKK 3 million
<b>Total</b>		DKK 23 million
Review, monitoring support etc		DKK 0.5 million
<b>Total</b>		<b>DKK 200 million</b>

# Afghanistan Programme, 2026-2027

## Abbreviations

AIDI	Afghanistan Inclusive Dialogue Initiative
AMG	Aid Management Guidelines
ARTF	Afghanistan Resilience Trust Fund
ATDI	Afghanistan Transformative Dialogue Initiative
AWP	Annual Work Plan
CBE	Community-based education
CBS	Community-based schools
DAC	(OECD) Development Assistance Committee
DFA	De Facto Authorities
EU	European Union
GBV	Gender based violence
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 Programme objectives

The programme's overall objective is that *Afghanistan's population, especially women and girls and disadvantaged minorities, maintain and where possible improve their access to basic needs, enhance their resilience to economic, climatic and other shocks, and preserve fundamental rights and freedoms.*

The programme has three strategic objectives corresponding to its main areas of intervention. These are:

- SO 1 - To deliver scalable services to address basic human needs, with a sustainable, principled approach that prioritizes access for women and girls
- SO 2 - Human rights better protected and promoted through well informed strategies and initiatives, access to essential services and promotion of agency
- SO 3 - Inclusive Afghan dialogue processes that promote and strengthen social accountability and civic engagement in Afghanistan enabled.

## 2 Programme context

The violent **Taliban seizure of power** in Afghanistan in August 2021 completely changed the political, security, social and economic situation in Afghanistan and thereby, also the context for the international engagement. Four years on, 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 have been reports of divergent policy positions amongst the Taliban hierarchy (notably between the emir in Kandahar and senior ministers in Kabul), although it is unclear how this will play out.<sup>1</sup> There continues to be 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 and that recurrent expenditure on infrastructure has almost ceased.<sup>2</sup> The forced repatriation of Afghan refugees in neighbouring countries (notably Iran and Pakistan) as well as regular natural disasters have further stressed the humanitarian, societal and economic situation and the country's ability to cope. The World Bank estimates, for example, that the repatriation of refugees has resulted in over USD 1 billion in lost remittances and led to a population growth spike of 12-16%.<sup>3</sup>

Compared to the period under the republic, Afghanistan enjoys a more stable security environment, with markedly lower levels of armed conflict. More broadly, however, **there remain serious human security shortcomings** due to periodic terrorist attacks (Islamic State) and fluctuating tensions with Pakistan, rising crime, increasing forced disappearance, and other threats to personal safety, particularly for women and minorities. Catastrophic shortcomings in essential services and governance functions (including rule of law and access to justice, shelter, education, health) also significantly reduce human security.

The **systemic degradation of women and girls' rights** since August 2021 has continued and deepened, adding to already entrenched patriarchal social norms and discrimination in the public and private spheres. Women and girls face severe restrictions in virtually all aspects of public life. The Propagation of Virtue and Prevention of Vice Law (PVPV) (August 2024) placed further restrictions on women (and men)'s conduct. In December 2024, women were banned from attending medical education, a move which will further degrade the right to healthcare. In mid 2025, the DFA restarted enforcing its ban on Afghan women working for UN and international organisations. These steps have been universally condemned, including through repeated UNSC resolutions.<sup>4</sup> Although the restrictions have not always

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<sup>1</sup> See, for example, <https://www.bbc.com/news/articles/cg7vdpy1l2vo>

<sup>2</sup> ARTF SG meeting slides, September 2023

<sup>3</sup> ACG October 2025, Tashkent meeting, PPT. Also World Bank NBO update 25 November 2025

<sup>4</sup> For example, UNSCR 2681(2023), UNSCR 2721 (2023)

been enforced comprehensively, they have nonetheless led to a significant reduction in the scope and space for women's participation and inclusion in society. The bans exacerbate other intersectional constraints facing women, including low levels of literacy, lower levels of access to technology and credit, and lower access to jobs (70% of women owned businesses remain unregistered).<sup>5</sup> Recent analysis shows Afghan women are almost completely excluded from decision-making in the public space and are also increasingly fearful of their safety outside of the home.<sup>6</sup> Nonetheless, and despite the overwhelmingly restrictive environment, there are some areas where women are active, such as the private sector, which can contribute to more sustainable solutions in the longer-term.

**Minority rights also continue to deteriorate.** Reports indicate that the DFA are continuing to ethnically cleanse the civil service, with the current downsizing exercise being used as an excuse to expel minorities and pre-2021 cadres and replace them with Taliban. Sectarianism and restrictions on minority religious expression are also worsening, with the Taliban aggressively forcing Shia in many areas to follow the Sunni calendar for Eid, preventing traditional Ashura religious ceremonies, and forcing Shia schools to use Sunni textbooks. There are also restrictions on the functioning of Shia madrassas and a worsening of treatment of Hazaras and harassment of NGOs working in the Hazarajat.<sup>7</sup>

The most recent report on human rights from the UN Special Rapporteur on Human Rights (also supported through this programme) notes that **civic space has continued to shrink drastically**, with the DFA restricting media and civil society organizations from operating freely. The risks facing international NGOs were demonstrated in late 2024 by the suspension of the Swedish Afghanistan Committee by the DFA in response to the earlier burning of the Koran in Sweden. The Special Rapporteur further notes that citizens suffer from a lack of legal certainty and live in a climate of surveillance and fear due to harsh and inconsistent enforcement, including through corporal and capital punishment. The situation is worse for minorities, who are not sufficiently represented in de facto institutions, which leads to unequal access to services, including humanitarian aid. Minorities and other categories, including persons with disabilities, often face intersecting forms of discrimination, including on the basis of age, gender, ethnicity and socioeconomic status.<sup>8</sup> While there are virtually no formal mechanisms for dialogue and accountability between Afghan citizens and the DFA, there are some informal avenues and civil society seeks to maintain the civic space, including through the NGO network, ACBAR and its members, despite the difficult environment.

Although Afghanistan's economic outlook continues to be highly fragile, there have been **some economic improvement** in the past year. These include modest macro-economic improvements, due partly to a period of deflation, appreciation of the national currency, increased consumption and increased trade (up 18%). There was a modest improvement in investment activity in 2024, driven by public infrastructure projects and a resilient real estate sector, but broader growth remains constrained by policy uncertainty, falling per capita GDP (down 4% from 2024), high trade deficits (up 19% from 2024), reliance on imports, vulnerability to climate change, and limited job opportunities, especially for women. The Afghan economy has been negatively affected by geo-political factors, such as Pakistan-India tensions, which have disrupted key trade corridors through Pakistan and Iran, raising transit risks, insurance costs, and delivery times.<sup>9</sup> Furthermore, the recent escalation in tensions between Afghanistan and Pakistan (and low level conflict in border areas) has further exacerbated these constraints. Key sectors such as agriculture are vulnerable to the effects of climate change, insecurity, and a lack of investment. There is a widespread lack of job opportunities, especially for women, although, as noted, there remains

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<sup>5</sup> UN Women

<sup>6</sup> Summary report of countrywide women's consultations, UN Women, April 2024.

<sup>7</sup> UNAMA

<sup>8</sup> Situation of human rights in Afghanistan: Report of the Special Rapporteur on the situation of human rights in Afghanistan, 20 February 2025

<sup>9</sup> Afghanistan economic monitor, World Bank, June 2025

scope for women-led businesses to operate.<sup>10</sup> Although domestic revenue collection has increased modestly, driven by mineral concessions and disciplined tax efforts, these gains are insufficient to offset the massive decline in international support. The financial sector faces liquidity and stability risks, and the payment system is largely dysfunctional, with most transactions relying on informal channels such as Hawala. The banking sector's instability and the shift to Islamic banking have further complicated economic recovery.<sup>11</sup> The high number of returns from Iran and Pakistan (adding to already high population growth) represents both a risk and an opportunity.

**Afghanistan's very high levels of humanitarian need have persisted.** At the close of 2024, OCHA assessed that some 22.9 million Afghans (half the estimated population of 46 million) were in need of assistance (25% women, 53% children), with key needs being protection, water and sanitation, food security, and health.<sup>12</sup> A similar number require support to meet basic human needs. The demands on basic services during the year were further stretched due to the arrival of 1.6 million Afghan refugees and migrants from Iran and Pakistan (a number that has escalated further during 2025 with an additional 1.9 million returning in the first seven months of the year).

The consequences of these macro pressures, when coupled with gross underfunding and DFA restrictions, means that key sectors are seriously underperforming. In **education**, UNICEF and UNESCO note that chronic underfunding, shortages of qualified teachers, and inadequate infrastructure, which erodes quality and limits opportunities for both boys and girls. 2.2 million girls are now excluded from education and more than 90% of 10-year-olds cannot read. Plans are underway to create a single curriculum for both general schools and madrasas under which Islamic subjects will make up nearly half of weekly teaching hours.<sup>13</sup>

**The aid funding gap has deteriorated further in 2025.** Data presented at the April 2025 ACG meeting showed a 40% decrease in commitments to basic human needs from 2023 to 2024. By October, this had broadly stabilised for 2025 (although still meeting less than half of needs). Commitments to the health sector had more than doubled in 2025 compared to the previous year, while the agriculture, food security and livelihoods showed commitments at broadly the same level, and commitments to the education sector were significantly lower. This is also reflected in a 63% reduction in commitments to the two basic human needs trust funds (the ARTF and STFA) between 2024 and 2025.<sup>14</sup> The World Bank and IFC are increasingly focusing on the private sector as a driver for development where there is scope to also support women-owned enterprises. Initiatives include the development of a nutraceutical facility aligned with health programmes and supported by UNICEF and other partners. IFC's incubator program has supported 120 businesses, over half of which are women-owned, creating 50,000 jobs, including 12,500 for women. Expansion will target returnees and host communities. IFC is also exploring renewable energy and private-to-private transactions to minimize exposure and foster resilience.<sup>15</sup>

In the humanitarian sphere, funding commitments show a significant decline compared to 2024. OCHA has reported that the 2024 HNRP was only 51% funded and the 2025 HNRP shows a further reduction (to 36% funded), indicating the significant needs/resource gap following the withdrawal of USAID and reductions amongst other donors.<sup>16,17</sup>

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<sup>10</sup> Afghanistan development update, World Bank, December 2024 and April 2025

<sup>11</sup> World Bank reporting (email 26 November 2025)

<sup>12</sup> Afghanistan humanitarian needs and response plan, OCHA, 2025

<sup>13</sup> Afghanistan education situation report, 2025. UNICEF & UNESCO.

<sup>14</sup> Aid updates and funding landscape (PPT), ACG, 8 October 2025

<sup>15</sup> World Bank reporting (email 26 November 2025)

<sup>16</sup> <https://www.afghanistan-analysts.org/en/reports/economy-development-environment/stop-work-aid-and-the-afghan-economy-after-the-halt-to-us-aid/>

<sup>17</sup> Belgium, France, Germany, the Netherlands, Sweden, Switzerland, and the United Kingdom have also announced plans to reduce foreign assistance. Source: SIGAR report, August 2025

There has been **no success in leveraging aid** to generate positive movement by the DFA on human rights, as demonstrated by the introduction of the PVPV law, and the absence of a legitimate and recognised counterpart continues to distort the aid system and present opportunities for corruption.<sup>18</sup> In November 2023, the UN commissioned independent assessment presented a roadmap for the reintegration of Afghanistan in the international system, including conditionalities such as upholding Afghanistan's treaty obligations, inclusive governance, and reversal of decrees restricting the rights of women and girls. The independent assessment also recognised a reality in which some form of interaction with the DFA is necessary, albeit within the limits provided by the principled approach.<sup>19</sup> The ACG has sought to provide greater clarity on how this can work in practice, although there are varying degrees of political willingness amongst traditional donors, and it is an issue that remains ripe for further discussion.<sup>20</sup>

On the political track, the **Doha III talks** in June 2024, for the first time with Taliban representation, were a measured success, although compromises on the prominence of human rights issues and women's rights were widely criticised.<sup>21</sup> Two technical working groups were established (on counter narcotics and private sector development). The timing for a follow-up meeting in the Doha-process has not yet been agreed.

### 3 Programme narrative

Between 2026-2027, the Afghanistan Programme will provide DKK 200 million to help meet essential basic needs and promote resilience, dialogue, peace and rights within an overall Humanitarian-Development-Peace (HDP) nexus approach. This will be managed through direct grants to three existing Danish partners, all of which are performing well, and one new partner, with a solid track record in the area concerned. The strategic choices relating to the partner (and project) selection are explained in the sections below.

**SO 1** (basic human needs) will maintain Danish support to the World Bank-led Afghanistan Resilience Trust Fund (ARTF), which will ensure that support continues to be provided to meet the country's continuing high level of basic human needs. UN assessments show that around half of the population are in need of basic human needs support with key needs being protection, water and sanitation, food security, and health.<sup>22</sup> The population's resilience has been further stretched over the past few years by the large number of returnees from Iran and Pakistan. The ARTF is proving to be the stronger of the two multilateral trust funds in Afghanistan (the other being the UN's STFA) and it will continue to focus on supporting essential basic needs, harnessing complementary inputs from the private sector where feasible. While the ARTF has lost some of its donor funding due to the overall contraction in the aid environment, it has also gained from IDA contributions, and the World Bank remains a strong partner for Denmark; the ARTF set-up provides a multisectoral approach, shares financing, risk, and management with a competent and experienced international actor and other donors. A further benefit is that membership of the ARTF provides access to World Bank analysis on economic and development trends in Afghanistan and thereby supports decision-making. It is assumed that the ARTF will remain a key instrument for smaller donors, such as Denmark, to align their contributions to basic human needs priorities.

**SO 2** will maintain Denmark's longstanding focus on human rights via continued support to UN Women (project 2) and the Raoul Wallenberg Institute (RWI) (project 3). The DFA's systemic degradation of human rights, and especially women and girls' rights, since its return to power is well-documented, adding

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<sup>18</sup> A broke aid system: Delivering US aid to Taliban controlled Afghanistan, SIGAR, August 2025

<sup>19</sup> Report of the independent assessment pursuant to Security Council resolution 2679 (December 2023)

<sup>20</sup> ACG review report, August 2025

<sup>21</sup> <https://www.usip.org/publications/2024/07/whats-next-uns-doha-process-afghanistan>

<sup>22</sup> Afghanistan humanitarian needs and response plan, OCHA, 2025

to already entrenched patriarchal and exclusionary social norms and discrimination in the public and private spheres. In this context, the strategic choice of UN Women draws from its solid track record as the key international women's agency on the ground in Afghanistan. This is demonstrated by its success in maintaining mechanisms and outreach in response to gender-based violence and it has also continued to bolster women's capacities and agency; for example, through promoting women's entrepreneurship.<sup>23</sup> An important assumption here is that UN Women is able to maintain its outreach via its existing field presence and that women and girls are able to access its services. In relation to human rights at a strategic level, RWI's Afghanistan programme provides innovative support to the UN Special Rapporteur on Human Rights that draws from Afghan researchers and facilitates the Special Rapporteur's work to document and hold the DFA accountable for its human rights transgressions. The strategic choice of continuing to support RWI remains centred on its links to the UN Special Rapporteur, but it is also informed by RWI good performance in the previous programme phase and the possibility for pooling Danish support with that of Norway. The engagement assumes that RWI's existing network of Afghan researchers are able to generate reliable and timely findings in line with the Special Rapporteur's mandate, thereby enabling him to continue to produce reliable reporting.

**SO 3** (dialogue initiatives) will join the EU in supporting promising inclusive dialogue efforts via the Afghanistan Transformative Dialogue Initiative (ATDI), previously supported by EU and Sweden. These efforts are low-key and carefully targeted so that they identify and exploit emerging opportunities generated by Afghans themselves, thereby helping to maintain the civic space while having the potential to open doors for productive dialogue, including with the DFA. A key assumption in this respect is that grass roots initiatives are allowed to gestate, which requires careful nurturing in a non-threatening manner. The strategic choice is further informed by the positive results from the previous phase of the project, which demonstrated that, while there are major risks, low key, off the radar dialogue efforts have been able to gain traction and that reliable and well-connected Afghan partners are able to operate within a framework provided by an overall project steering mechanism embedded in an existing international implementing partner. The risks here include personal safety of the Afghan actors involved and the risk that initiatives may fail or produce lower than expected results due to the difficult operating environment.

#### **4 Programme rationale**

The overall rationale for the programme is to protect and where possible strengthen the resilience of the Afghan population following the systemic change represented by the Taliban take-over in August 2021 and the subsequent worsening of their rights, livelihoods, and well-being. In a context where roughly half of the population is in need of assistance, support to basic human needs, remains critical in order to avoid a full socio-economic-collapse in Afghanistan. Such a collapse would not only be acutely detrimental to the Afghan people and increase their need for humanitarian assistance but it would also have wider negative effects in Europe (and Denmark), as it would increase the risk of irregular migration-streams, narcotics and international terrorism emanating from the country.

Equally, a further important part of the programme's rationale is to maintain support to human rights, especially women, girls and minorities, where the situation facing them has worsened over the past two years. The UN Special Rapporteur serves this function at a strategic level while UN Women and its partners play a vital role in continuing to offer protection services, without which women and girls would be even more vulnerable. This focus on rights is an important element of preventing the normalisation of the Taliban's restrictive policies. To this, the new programme will add a stronger focus on using dialogue as a mechanism to influence decision-makers, thereby supplementing the more traditional forms of aid (as provided by ARTF). In view of the complex context, which is continually evolving and where

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<sup>23</sup> Why UN Women in Afghanistan, UN Women, February 2025

basic needs and rights remain major priorities, a further period of Danish support is justified in concert with like-minded donors where resources are pooled and risks shared.

The programme will contribute to various the policies and strategies, including the Danish Foreign and Security Policy Strategy (2023), the current Danish development strategy, *A Changing World – Partnerships in Development* (2025), and the *Government’s Priorities for Danish Development Cooperation* (2026-2029). 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, inclusion and civil society are reflected in a particular focus on the rights of women and girls and most vulnerable groups. Continued support to the people of Afghanistan is among the priorities in the Government’s development cooperation for 2026-2028.<sup>24</sup>

The programme provides a substantial Danish contribution to the international efforts to support basic human needs in Afghanistan. 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*. These two documents provide the overall strategic framework within which the majority of donors operate and share three complementary and mutually reinforcing joint priorities against which the programme is fully aligned: a) Sustained Essential Services; b) Economic Opportunities and Resilient Livelihoods; and c) Social Cohesion, Inclusion, Gender Equality, Human Rights, and Rule of Law. The projects selected for the Danish programme will contribute to outcome achievement in these areas; the ARTF provides the most obvious opportunities in this respect as it is less politically contentious in the eyes of the DFA. The latest reporting shows that the Fund’s food security and agricultural support contributed to a 33% increase in the 2024 wheat harvest and improved irrigation/drainage supporting over 523,000 Ha. However, and despite the enormous pressures being exerted on human rights, UN Women nonetheless contributed directly to preserving access to essential services for women and girls as well as empowerment and job creation (in 2024, an additional 4845 jobs were created).

An overview of Danish participation in international coordination mechanisms relating to Afghanistan is provided in table 1 below:

*Table 1: Overview of main coordination fora*

<b>Forum &amp; frequency</b>	<b>Purpose</b>	<b>Key actors involved</b>
Senior Officials Meeting – in person <i>Meeting annually</i>	Overall policy coordination	Similar to ACG but at Special Envoy level
Afghanistan Coordination Group (ACG) – in person <i>Meeting biannually</i>	Overall policy coordination concerning basic human needs. Nb. Includes links to humanitarian support	Major contributing donors, IFIs, certain non-traditional donors, representation from Sector Thematic Working Groups (STWGs) (link to HCT)
Afghanistan Coordination Group (ACG) – virtual <i>Meeting twice a month</i>	Overall policy coordination concerning basic human needs.	Alternating between full ACG (see above) and ACG donors only
Doha group and Working Groups	Provides framework for interaction with DFA, sub-groups on private sector & counter narcotics	Major international actors (selected ACG, not all)

<sup>24</sup> 06.32.02.21 Initiatives in Afghanistan and neighbouring areas

<i>Last meeting in plenary of Doha-group was in 2024. Meetings in Working Groups take place ad-hoc.</i>		
EU+ <i>Meeting twice a year in-person and twice a month virtually.</i>	Overall policy coordination concerning basic human needs	EU donors to Afghanistan as well as Norway, United Kingdom and Switzerland.
Nordic+ <i>Meeting in-person bi-annually and virtually ad-hoc.</i>	Consultation amongst Nordic+ countries – covering both on political issues and	Denmark, Finland, Netherlands, Norway, Sweden (ad-hoc United Kingdom)
ARTF Steering Group <i>Meeting biannually.</i>	Management of ARTF	All ARTF contributors
ATDI Steering Committee <i>Meeting - to be decided.</i>	Management of ATDI engagement	Denmark and EU
Raoul Wallenberg Review Meeting <i>Meeting annually.</i>	Management of Raoul Wallenberg engagement	Denmark and Norway
UN Women <i>Meeting bi-monthly.</i>	Management of UN Women engagement and general updates	UN Women donors (mostly present Denmark, EU, Norway, Sweden)

The Danish support is underpinned by a cross-cutting human rights-based approach (HRBA) and the principle of Do No Harm (which are applied to all projects in line with ACG priorities). It will be able to draw from a high level of coherence with other initiatives through its use of the trust fund modality, where the World Bank has various coordination mechanisms. For example, the ARTF's use of UN agencies for implementation facilitates linkages to the HCT and the humanitarian effort; UN Women has an important cross-cutting role on women and girl's rights across the UN system, and, as such, also benefits the ARTF. At a strategic level, the ACG, and Denmark's membership of it, performs an important policy and coordinating role for the direction of BHN support. From a HDP nexus perspective, the programme aligns also with the Danish ROI programme, which has a focus on returning refugees reintegration, while the peace dimension is significantly strengthened through the new support to dialogue provided by the ATDI project, together with EU. The latter project is coherent with the support to minority and other groups through the PSF funded Salaam Support Group. It should be noted that, during the programme period, it is intended that an MFA-led review will assess the possibilities for linking the existing Danish programmes and projects under a single programme framework for 2028 onwards.

## 5 Programme portfolio

The Afghanistan Programme 2026-2027 will be implemented in partnership with well-known, reputable, and capable organisations, all of them having extensive experience from operating in Afghanistan. Three of the Danish partners were also part of the previous Danish Programme 2024-25, i.e. the World Bank, UN Women and Raoul Wallenberg Institute. The only new addition, ATDI, will be implemented together with EU and an international NGO as implementing partner. The implementing partner has been involved in previous phases of the same activity (prior to Danish involvement), with proven ability to deliver results. The choice of solid and well-known partners with ability to operate in the complex Afghan setting will be a decisive factor in reducing overall risks.

The overall portfolio and alignment between projects, strategic objectives and SDGs is shown in Table 2 below.

Table 2: Summary of programme portfolio

Project #	Period	Partner	Modality	Strategic objective	Budget (M DKK)	SDGs
1. Basic Human Needs	2026-2027	World Bank	General contribution to ARTF	SO1	122,7	1, 2, 3, 4, 5,6, 8, 10
2. Women's rights	2026-2027	UN Women	General contribution	SO2	30	3, 5, 8, 10
3. Human rights	2026-2027	Raoul Wallenberg Institute	Joint (with Norway), general contribution	SO2	23,8	5, 10
4. Inclusive dialogue	2026-2027	N/A	Joint (with EU), general contribution	SO3	23	10, 16

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

### 5.1 Afghanistan Resilience Trust Fund (ARTF)

The Programme will provide DKK 122.7 million as an un-earmarked contribution to the ARTF. Administered by the World Bank, the ARTF is the main off-budget source of funding for basic human needs at sector level. The overall aim of the ARTF is *to protect the vulnerable, help preserve human capital and key economic and social institutions and reduce the need for future humanitarian assistance*.<sup>25</sup> As a pooled funded supported by most bilateral donors and also international financing institutions (IFIs), the ARTF is topped up on a regular basis; the most recent funding overview shows that a total of US\$235.26 million was disbursed in 2025, resulting in a remaining cash balance of US\$130.11 million.<sup>26</sup>

Key advantages for Denmark in channelling funds through the ARTF as general contribution support include that funding then reaches a variety of critical sectors, is pooled with that from other like-minded donors, complements IDA funding and IFC initiatives resulting in greater economies of scale, that risks are shared, and that projects benefit from the World Bank's analytical capacity and the ARTF's third party monitoring set up. Donors are able to influence these processes through their membership of the ARTF Steering Committee and Management Committee and the World Bank's position as one of the co-chairs of the ACG is also relevant. These are major advantages for Denmark and serve to offset the somewhat higher transaction costs incurred by the ARTF's sub-granting to UN agencies and NGOs. On balance, though, the ARTF represents a solid choice through which to join like-minded donors, share risks and resources, and reach people in need.

The ARTF is currently funding five projects with a focus on health, education, civil society, food security, water, and community resilience. The projects take account of cross-cutting priorities, such as climate change and water scarcity and the involvement of the private sector, and are especially relevant in the context of increasing basic needs caused by the large number of returns from Iran and Pakistan. Regarding food security, for example, the Emergency Food Security Project includes a focus on increased access to irrigation systems (riverbank protection, soil and water conservation) and local sourcing of seeds through private seed companies. The projects are the result of a co-creation process involving the World

<sup>25</sup> ARTF, Approach 2.0.

<sup>26</sup> As of 30 November 2025, the ARTF received US\$81.06 million in donor contributions in 2025. Donors that contributed include Canada, the EC, Denmark, Norway, Switzerland, UK, and the Netherlands. A contribution of US\$29.37 million (estimated) is also expected from Germany. Source: ARTF report on financial status, November 2025.

Bank and implementing partners, in accordance with the principled approach and the ACG priorities and drawing from lessons learned and input from a wider group of stakeholders in the ACG STWGs.

Implementation is primarily through UN agencies and the fund management coordinates their inputs and provides overall monitoring (drawing also from third party monitoring). During the new programme period, the World Bank is expecting to introduce what it terms a “private sector pivot” in response to the declining aid levels, while taking advantage of IDA funding and the IFC through a “One-WBG” approach. Inter alia, this will consolidate the current seven ARTF projects to three thematic pillars: Human Capital and Jobs, Resilience to shocks; Rural livelihoods; as well as a Cross-Cutting private sector; and Regional CASA-1000 (IDA only). Where relevant, both existing ARTF and future projects include elements strengthening climate resilience; for example, through climate resilient agriculture and water management.

As part of the pivot, a new private sector resilience programme (PSRP) is expected to support the development of a market economy by de-risking investments to improve access to finance for MSMEs with a focus on women. It will also seek to enhance the resilience of value chains through product improvement, value- addition, and collaboration in rural areas. And it will support private sector strategy and initiatives, conduct analytics, and support advocacy for reforms and resolving restrictions.<sup>27</sup>

The three new pillars will maintain BHN windows (e.g., education, health, food systems) as the current sector projects expire from the end of 2026 and that opportunities will be identified to support these sectors through private sector engagement. An example in the health sector could be to source pharmaceuticals locally, thereby both meeting demand and supporting the local job market. The Bank notes that the possibilities for this will vary depending upon the sector.

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. Denmark’s position as a member of the ARTF strategy group (with other donors) offers useful dialogue possibilities in relation to ARTF focus sectors as well as more general developments in the country. It also means that Denmark will jointly approve programme proposals and thus have an opportunity to raise Danish priority issues. As part of its dialogue, the MFA will join other donors in maintaining the principled approach, continuing to promote gender equality, human rights, and climate perspectives in projects, and pushing for better quality and more regular reporting on outcomes and analysis of factors affecting performance.

## **5.2 Protecting and enhancing women’s rights (UN Women)**

The Programme will provide DKK 30 million as an un-earmarked contribution to the implementation of UN Women’s Strategic Note, which has been extended to 2027 and continuing Denmark’s long history of partnership. The overall objective of UN Women’s Strategic Note 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*. The most recent financial data received from UN Women, shows that as of November 2025, funds amounting to \$39 million were available for 2026-2027, with \$71 million still to be mobilised.<sup>28</sup>

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

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<sup>27</sup> PPT, ARTF Strategy Group meeting, 10 September 2025.

<sup>28</sup> UN Women informed that, as at November 2025, it was in consultation with the following donors regarding possible contributions: Austria, Canada, Denmark, Iceland, Japan, New Zealand, Switzerland, the United Kingdom and the European Union, Norway, Sweden and Switzerland.

Afghanistan contributes to progress on gender equality and women's empowerment. As highlighted in the context analysis, the situation facing women and girls has deteriorated dramatically since August 2021, particularly in relation to access to education, general mobility, employment, and access to essential services, including protection and health, and employment.<sup>29</sup> The exclusion of women and girls from Afghan society has deepened since the last programme was formulated in 2023, with the introduction and enforcement of the PVPV law in August 2024 further entrenching their removal from public life and severely restricting their access to protection, justice, and essential services, thereby creating additional risks of violence and exploitation.<sup>30</sup>

UN Women's principled response to these changes has involved not normalising the Taliban's vision on women's rights and identifying entry points through localized, women-led delivery models, rapid adaptation enabled by flexible funding, and strengthened partnerships with women-led CSOs, UN agencies, and emerging private-sector actors, in order to preserve access to essential services and sustain Afghan women's agency in an increasingly constrained environment.<sup>31</sup> During 2024, for example, UN Women worked with more than 240 women-led civil society partners to maintain space for women's rights and deliver essential services for women and girls. Over 230,000 women and girls accessed critical support, more than 12,000 women received livelihood training and market access assistance, and 178 women human rights defenders were provided with emergency protection and referrals to ensure their safety and continued advocacy.<sup>32</sup>

The project provides core support to UN Women's annual work plan (AWP), which is the vehicle for implementing UN Women's Strategic Note 2023-2025, that was extended through end of 2027. 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. UN Women will also be able to access funding from a range of other donors (including the EU, Austria, Canada, Denmark, Iceland, the UK, Japan, New Zealand and Switzerland), as well as potential new agreements currently under discussion (with Switzerland, Austria, Sweden and Norway).

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 2026 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.

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<sup>29</sup> Strategic Note, UN Women, July 2023.

<sup>30</sup> UN Women. Afghanistan Gender Index, 2025.

<sup>31</sup> Strategic Note 2023 – 2025: Joint Narrative Report 2024, UN Women Afghanistan Country Office

<sup>32</sup> Joint Interim Narrative Report, 2024. UN Women.

### 5.3 Strengthening human rights in Afghanistan (RWI)

The Programme will contribute DKK 23.8 million in an extension of the previous support to the Raoul Wallenberg Institute's Afghanistan Programme. The project has the objective of *Better informed strategies and initiatives of key stakeholders to promote and protect human rights in Afghanistan*. The project is fully funded by Denmark and Norway.

This will involve continued support to 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 researchers and human rights defenders. The UNSR's role is especially important in view of the extensive restrictions in the human rights area, especially concerning women and girls, as well as the constraints facing civil society and oversight institutions, including the suspension of parliament and demise of the Afghanistan Independent Human Rights Commission. While the UNSR is funded through the UN's regular budget, RWI's experience is that his effectiveness can be markedly 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. As noted above, the 2025 Mid Term Review of the project found it highly relevant and that a longer implementation period (i.e. beyond 2026) will enhance the sustainability of results.

The new Danish contribution will be arranged so that it supports the programme extension, alongside contributions from Norway. The programme is fully scalable and can be adjusted to the funding available.

Subject to an internal assessment in early 2026 and further discussion with the MFA based on this, the project will include the option of a further period of scholarship support for women academics to study for higher degrees in Indonesia. This element is only funded by Denmark.

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.

### 5.4 Afghanistan Transformative Dialogue Initiative

The programme will contribute DKK 23 million<sup>33</sup> to the Afghanistan Transformative Dialogue Initiative (ATDI) with the objective of to *Strengthen a dialogue-enabling environment, and improve the access, capacities, confidence, and ownership of relevant Afghan stakeholders – particularly those currently marginalized such as women and youth – to create and participate in inclusive dialogue processes that promote and reinforce social accountability, civic engagement, and conciliation in Afghanistan are improved*. In addition to helping to maintain the civic space in Afghanistan, the project offers a unique point of access and source of insight into the country's broader governance, stabilisation, and human rights context. The project is fully funded by Denmark and EU.

The initiative has hitherto been supported by the EU and Sweden, with contributions of €6 million and €2.5 million respectively. As part of the Swedish contribution, management has been provided by Sida and FBA, including a seconded expert. This phase consisted of nine sub-partner agreements, five of which are based inside Afghanistan. These have included support to creating spaces for dialogue between Afghan civil society and citizens and the DFA, including women, youth, minorities and people with

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<sup>33</sup> DKK 20 million as project funding and DKK 3 million as TA support. EU will contribute a broadly similar amount (€3M)

disabilities. Another initiative provided capacity development for religious and other local leaders, including women.

The withdrawal of Sweden from Afghanistan has prompted the EU to approach Denmark as a potential successor, combining EU and Danish funding under a joint management structure. Discussions between Denmark, EU and the selected implementing partner have led to the development of a draft Action Document outlining indicative activities to be supported and sub-granting and management arrangements. This will be developed further and then be approved by Denmark and EU. This will be built upon the lessons and results of the previous phase through the following outcome: *Enable and sustain inclusive, Afghan-led dialogue and engagement processes that strengthen Afghan ownership, foster peaceful and forward-looking political and social interaction within and beyond Afghanistan, and empower women, youth, and other marginalized groups to meaningfully influence outcomes at community, societal, and governance levels.*

The project design revolves around a number of workstreams, broadly similar to its predecessor, that will contribute to the following outputs:

- a. Inclusive dialogue platforms and avenues for engagement on governance issues are established and/or strengthened at local, national, and regional levels and supported in impacting decision-makers' thinking.
- b. Civil society actors and marginalized groups, including women and youth, have strengthened capacities, skills, and confidence enabling safe and effective engagement in inclusive, conflict-sensitive dialogue and related governance processes.
- c. Regional Track 1.5 dialogue platform is supported, producing actionable recommendations and joint initiatives.
- d. Evidence-based research and advocacy support aiming at strengthening inclusive engagement, with emphasis on the perspectives of marginalized groups including women and youth.

Denmark and EU will be equal partners in the project, each having a contract with the implementing partner and each being represented in the project steering committee and technical working group. While the EU through its delegation in Kabul will be involved in overseeing operational aspects of the project, Danish interests will be promoted through both participation in the steering mechanisms and through the appointment of a well-qualified technical expert to ensure sufficient oversight.

## 6 Inputs/budget

An overview of the budget is provided in Table 3 below. This is further detailed in Annex 2 and in the individual project documents. The budget allocations take into account the overall funding needs of the partners (which exceed the funding available) and previous Danish funding levels. In view of the short programme period and the general contributions to the ARTF, UN Women, RWI and ATDI which make up most of the programme, an unallocated amount is not included. A small amount (DKK 0.5 million) is, however, reserved for programme support (reviews/monitoring etc) based on the past experience.

Table 3: Programme budget (DKK million)

Project	2026	2027	Total
1. ARTF	36.1	86.6	122.7
2. UN Women	15	15	30
3. RWI	11.9	11.9	23.8
4. ATDI	10	10	20
ATDI TA	1.5	1.5	3

Review, monitoring etc	0.5		0.5
Total	75	125	200

## 7 Programme management and reporting

The 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.

### 7.1 Organisational set-up

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

ASILAC will be supported by a financial officer from the Department for Financial Management and Support in Relation to Development (TILSKUD). It will also maintain close contact with other MFA departments, including the Department for Migration, Peace and Stabilization (MIGSTAB) and the Department for Humanitarian Action, Civil Society and Engagement (HUMCIV).

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.

- Project 1: The ARTF will apply its own management arrangements (and overhead), in addition to the arrangements used by the implementing (UN) agencies. ASILAC will participate in the donor mechanisms established by the World Bank, i.e. the ARTF Management Committee and the ARTF Strategy Group.
- Project 2: UN Women will use a Direct Implementation Modality (DIM) and apply the standard UN management, compliance and reporting mechanisms. ASILAC will maintain regular contacts with UN Women in Kabul alongside other donors, especially the Nordic+ group.
- Project 3: RWI will implement its project directly. This will involve close coordination with the UN Special Rapporteur. ASILAC and the Norwegian MFA will participate in the project steering committee.
- Project 4: The ATDI project will be implemented jointly by the MFA (ASILAC) and EU FPI using a lead implementing partner and sub-partners selected directly. The direct selection modality is necessitated by the sensitive nature of the work, which precludes an open tender process.

There will be regular interaction between Denmark, other donors, and the implementing partners. This will take place especially in the policy-setting Steering Committee meetings for the ARTF where Denmark will continue to play an active part. Denmark will also prioritise participation in other joint fora, such as ACG and EU 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.

## 7.2 Reporting

The projects will utilise the reporting arrangements that were established in previous support periods; these include annual narrative and financial reports. Drawing from lessons learned, ASILAC will seek to strengthen the utility of ARTF reporting so that it clearly relates to ARTF sub-project results frameworks and thereby makes the MFA's monitoring easier. UN Women and RWI have both thorough and useful reporting mechanisms that do not require further adjustment. As the details of the ATDI project are finalised, ASILAC will ensure that reporting is results orientated.

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

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

- Implementing partners' final reports;
- Closure of accounts: final audit, return of unspent funds and accrued interest and administrative closure by reversing remaining provision.

## 7.3 Monitoring

The 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, etc.). As the Danish contributions to the four projects are general contributions to multi-donor funded programmes, common reporting will be used to monitor overall progress at the overall fund level.

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 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) in the case of the ARTF. 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. In the case of the RWI and ATDI projects, the small number of donors involved will provide space for the Danish voice to be heard in decision-making.

In the case of the ARTF, the contracted TPM 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 (which will utilize field offices for monitoring as well as deployed technical extenders (TEs) and outsourced third party monitoring services).

For ATDI, it is planned to attach technical assistance, funded by Denmark, to the project and this person will have responsibilities for an additional layer of monitoring in addition to technical inputs to the project partners as the project progresses. Further details are in the ATDI project document.

Lastly, it can be mentioned that an MFA-led review will be undertaken in early 2027 in order to assess progress in the programme and prospects for linking the various Danish Afghanistan programmes/projects under a single programme.

#### **7.4 Financial Management**

Financial management will be undertaken in accordance with the DANIDA Aid Guidelines on financial management. As Danish funds are channelled through multi-donor mechanisms for all projects under this programme, Denmark will seek alignment with the financial management rules and procedures of the respective implementing partner or fund manager. Such alignment will be subject to the requirement that these systems adhere to internationally recognised principles of sound financial management, internal control, transparency, and accountability. 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 partners will be provided on an annual basis. As the detail of budgets from the implementing partners varies considerably, ASILAC will initiate a dialogue to ensure a stronger and more transparent overview of project budgets and their alignment with financial reporting in order to strengthen financial monitoring.

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

#### **7.5 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 DFA, including the direct security challenge posed by terrorist groups. There are also risks (difficult to predict) should Taliban internal cohesion break down.

Within this high-risk environment, the DFA has an interest in the basic needs provision offered by the international frameworks and therefore should be willing to allow UN agencies and NGOs to operate.

The unclear policy environment, and policy divergence within the Taliban hierarchy, presents a further contextual and programmatic risk that requires close monitoring. While there have been indications that the DFA is preparing a policy basis for development, this remains unclear and programming therefore continues to rely upon a combination of the UN SFA, the ACG framework document, and particularly the discussions within the STWGs (where UN agencies and NGOs are represented), which are also able to interact at technical level with line ministries.

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 DFA 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.

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 the ATDI project, there is a high risk that dialogue with DFA will not be realised to the extent expected (due to DFA unwillingness) and practical challenges can be expected in relation to inter-regional dialogue. The project will build upon close interaction between the project partners and the technical assistance facility (provided by Denmark) to mitigate these risks.

For all projects, there are institutional risks that donor funds may end up at the hands of sanctioned or debarred individuals and entities that funds may be used fraudulently, and/or that interventions may inadvertently contribute to doing harm. The projects mitigate these risks through the implementing organisations' financial and project approval and implementation procedures, and monitoring (including third party monitoring). ASILAC will monitor the coverage of these issues in the partners' reporting together with other donors. There is a reputation risk (donor dilemma) of being seen to support the Taliban administration through filling the gap in service delivery. There are safety risks for the project (sub) partners associated with the RWI and ATDI projects and these are mitigated by training on digital security, remote working, security-sensitive preparation, and limited disclosure.

Detailed risk assessments are included with the project documents.

Annexes:

Annex 1: Context Analysis.

Annex 2: Programme budget

Annex 3: Process Action Plan for Implementation.

Annex 4: Overview of other ongoing Danish assistance to Afghanistan.



## **Annex 1: Context Analysis**

*Please see separate document.*

## Annex 2: Programme budget

An overview of the budget is provided in Table 1 below. This is further detailed in Annex 5 and in the individual project documents. The budget allocations take into account the overall funding needs of the partners (which exceed the funding available) and previous Danish funding levels. In view of the short programme period and the general contributions to the ARTF, UN Women, RWI and ATDI which make up most of the programme, an unallocated amount is not included. A small amount (DKK 0.5 million) is, however, reserved for programme support (reviews/monitoring etc) based on the past experience.

Table 1: Programme budget (DKK million)

Project	2026	2027	Total
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3. RWI	11.9	11.9	23.8
4. ATDI	10	10	20
ATDI TA	1.5	1.5	3
Review, monitoring etc	0.5		0.5
Total	75	125	200

### ARTF

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

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

The project budget is DKK 122.7 million for 2026/27. This is an overall contribution to the ARTF and will not be disaggregated within the ARTF outcome areas as earmarking is not permitted. It should be noted that ARTF contributions are subject to a 4% World Bank overhead as well as overheads charged by the various UN implementing agencies (typically 2-6%).<sup>34</sup>

Budget: DKK M

Result area	2026	2027	Total
Core contribution to ARTF <sup>35</sup>	34.66	83.14	117.79
4% Project implementation & coordination (ARTF management cost)	1.44	3.46	4.9

<sup>34</sup> The World Bank has negotiated UN indirect between 2% and 6%, depending upon the agency concerned.

<sup>35</sup> The figure shown here is gross of UN implementing agency overhead. Thus, the net contribution will be lower than stated here.

Total	36.1	86.6	122.7
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## UN Women

Denmark will contribute DKK 30 million (DKK 15 million in 2026 and DKK 15 million in 2027). This will be a general contribution to UN Women’s Annual Workplan and is therefore not disaggregated to individual output areas. In consultation with like-minded donors, MFA will nonetheless seek to ensure transparency in UN Women’s financial reporting against approved budgets at output level.

The funding for 2026 will be made available once the previous “top up” from the Danish Transition Programme 2024-2025 has been utilised (by April 2026). The new support will begin thereafter.

*Budget: DKK M*

Result area	2026	2027	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

## RWI

The project budget is DKK 23.8 million per year (2026 and 2027). This covers a) a general contribution to the RWI Afghanistan programme and forms part of the joint donor support (including Norway), and possibly others, and b) an earmarked amount of DKK 3.8 million for the scholarships component. The latter will be confirmed in March 2026. Nb. If it is decided not to proceed with a further round of scholarships, the funding allocated will be reallocated as a general contribution to the main Afghanistan programme.

*Budget in DKK M*

	2026	2027	Total
Danish contribution to core programme costs	10.0	10.0	20.0
Scholarships project	1.9	1.9	3.8
Total	11.9	11.9	23.8

The full programme budget is SEK 23.4 M (DKK 16 M) in 2026 and SEK 23.7 M (DKK 16.2 M) in 2027. Previous agreements between the partners and RWI have allowed a 10% contribution to RWI overhead costs on the basis that RWI is entirely project funded.

## ATDI

The project budget is DKK 23.0 million per year (2026 and 2027). This covers a) a general contribution to the ATDI project and forms part of the joint donor support with EU and b) a separate amount of DKK 3.0 million that will be managed by the MFA for technical assistance. The latter will be confirmed in March 2026.

*Table 1: Budget in DKK M*

	2026	2027	Total
Danish contribution to core programme costs	10.0	10.0	20.0
Technical assistance	1.5	1.5	3.0
Total	11.5	11.5	23.0

The full project budget will be available once the Description of Action has been completed.

**Annex 3: Process Action Plan for Implementation**

*To be updated.*

## Annex 4: Overview of other ongoing Danish assistance to Afghanistan

This annex provides a brief overview of other Danish assistance to Afghanistan and that has been taken into account during the formulation

### ROI-programme

Since 2018, the ROI engagement has supported civil society organisations providing assistance to displaced Afghans and host-communities, in both Afghanistan and neighbouring countries 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.

The current **Afghanistan Region of Origin Programme, 2024-2027** will provide DKK 205 million to Afghan refugees, returnees, and host communities in Afghanistan, Pakistan, and Iran within an overall Humanitarian-Development-Peace (HDP) nexus approach. The support will be channelled through the Danish Committee for Aid to Afghan Refugees (DACAAR) in Afghanistan, to the United Nations High Commission for Refugees (UNHCR) and the Norwegian Refugee Council (NRC) in Iran, and through UNHCR and the International Organisation for Migration (IOM) in Pakistan.

The programme complements Denmark's humanitarian aid to the region and Denmark's other development assistance being provided through the Afghanistan Transition Programme (ATP), 2024-2025; the Peace and Stabilisation Fund (PSF) Salaam Support Group project; and the Capacity Building Programme for Reintegration and Social Protection in Afghanistan (PARSA) that supports returning Afghans with special needs. The programme support is closely harmonised with assistance being provided from other countries and through the inter-agency mechanisms such as the Regional Refugee Response Programme (RRRP) and the Support Platform for the Solutions Strategy for Afghan Refugees (SSAR).

The programmes key outcomes are:

- Outcome 1: Vulnerable Afghan refugees, returnees, displaced people and their host communities, especially women, girls and minorities, is able to better access to their rights and thereby enjoy improved safety.
- Outcome 2: Vulnerable Afghan refugees, returnees, displaced people and their host communities, especially women, girls and minorities, have increased access to sustainable and dignified livelihood options.

### 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.

Allocations have been agreed with humanitarian partners within the Danish Strategic Partnership Agreements (SPA) for activities in Afghanistan include Mission East, Save the Children, Danish Red Cross, Danish Refugee Council amounting to around DKK 200 million (2022-2025). Details of the next round of allocations will be available in 2025.

Budget Account	2022	2023	2024	2025	Total

<b>06.39.03.10 - Strategic Partnership Agreements</b>					
CARE Danmark	0.00	1,177,000	0.00	1,177,000	2,354,000
Dansk Flygtningehjælp	17,602,214	21,430,933	17,602,214	28,702,214	85,337,578
Mission Øst	8,918,450.00	13,472,260	8,919,520	14,618,450	45,928,680
Red Barnet	5,948,130.00	10,958,830	6,171,760.	12,493,747	35,572,467
Røde Kors i Danmark	1,926,000.00	8,787,800	7,490,000	11,390,000	29,593,800
<b>Grand Total</b>	<b>34,394,794</b>	<b>55,826,823</b>	<b>40,183,494</b>	<b>68,381,412</b>	<b>198,786,525</b>

### **Peace and Stabilisation Fund (PSF)**

Denmark continues its support to UNAMA and the Salaam Support Group (SSG) project through the PSF. 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.

### **Danish Ministry of Immigration and Integration (UIM)**

Under the third phase of the Capacity Building Program for Reintegration and Social Protection in Afghanistan — also referred to as the Danish Social Protection Programme (DSPP) — Denmark provides support to PARSA with DKK 13.5 million (2024–2026). The programme aims to create pathways to sustainable reintegration with a strong focus on economic stability for Afghan returnees, persons with specific needs and others transitioning to independent living in Afghan society, while also strengthening the capacity of local stakeholders working with vulnerable groups. The project expands access to PARSA's Transition to Community Programme and further develops sustainable economic opportunities through the Trade Afghan program, including an economic centre in Kabul and a national business network. In addition, DSPP benefits a wider group of vulnerable Afghans through capacity building of national institutions and integration of PARSA's proven approaches into broader programming. Key expected results include: 1) Afghan returnees gaining access to individualized services that meet psychosocial, social, and economic needs for sustainable reintegration; and 2) improved wellbeing among a diversified population of vulnerable Afghans through access to resources and learning from DSPP programming.