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**COMMISSION IMPLEMENTING DECISION**

**of 11.3.2026**

**on an exceptional assistance measure regarding Afghanistan**

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## on an exceptional assistance measure regarding Afghanistan

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union<sup>1</sup>, and in particular Article 110(1) thereof,

Having regard to Regulation (EU) 2021/947 of the European Parliament and of the Council of 9 June 2021 establishing the Neighbourhood, Development and International Cooperation Instrument – Global Europe, amending and repealing Decision No 466/2014/EU and repealing Regulation (EU) 2017/1601 and Council Regulation (EC, Euratom) No 480/2009<sup>2</sup>, and in particular Article 23(6) thereof,

Whereas:

- (1) Afghanistan continues to face profound challenges under the governance of the DFA, who have been in control since August 2021. While armed conflict has subsided, the situation in the country remains unstable due to the dismantlement of human rights, systemic failures in governance, regional conflict and insecurity, risk of terror threats, and severe marginalisation of women and minority groups. Vulnerabilities and insecurity are heightened by economic hardship and humanitarian crises affecting millions, with food insecurity, inadequate essential services like water, health care and education access, limited livelihoods, and climate vulnerability including frequent natural disasters compounding the situation. In addition, in 2025 alone more than 2.6 million Afghans were forced to return to Afghanistan mainly from Iran and Pakistan, adding additional challenges, such as internal displacement, and increasing needs for service delivery. Inside Afghanistan, the population continues to be denied the right and opportunities to take part in and shape governance and decision-making processes in Afghanistan. Women in particular are limited in their participation in such processes and in public life overall. This has led to a climate of mistrust between the public, especially minorities, and the DFA, further threatening social cohesion and stability. Opportunities for dialogue between citizens and the DFA are limited, preventing accountability for human rights abuses, adverse policy impacts, and inadequate service delivery. Trust and active coordination between civil society actors is limited. Nonetheless, civil society and women have important potential to become actors of change, including by creating opportunities for meaningful engagement with the DFA to contribute to political change. The present situation makes it necessary to adopt an exceptional assistance measure regarding Afghanistan.

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<sup>1</sup> Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union (recast) (OJ L, 2024/2509, 26.09.2024, ELI: <http://data.europa.eu/eli/reg/2024/2509/oj>).

<sup>2</sup> OJ L 209, 14.6.2021, p. 1, ELI: <http://data.europa.eu/eli/reg/2021/947/oj>

- (2) In order to ensure the implementation of the measure, it is necessary to adopt a financing decision in accordance with Article 110(2) of Regulation (EU, Euratom) 2024/2509 ('the Financial Regulation').
- (3) The planned assistance is to comply with the conditions and procedures set out by the restrictive measures adopted pursuant to Article 215 of the Treaty on the Functioning of the European Union<sup>3</sup>.
- (4) The objective of the measure set out in this Decision is to promote and strengthen social accountability and civic engagement in Afghanistan in order to remedy situations of urgency, emerging crisis, crisis and post-crisis as referred to in Article 4(4) point (a) of Regulation (EU) 2021/947.
- (5) In accordance with points (a) (l), (n) and (q) of Annex IV, paragraph 1, second paragraph of Regulation (EU) 2021/947, the activities set out in this Decision will create opportunities for intra-Afghan dialogue, including Afghan communities, civil society, the DFA, Afghan diaspora, and regional stakeholders. It will empower civil society organisations, amplify the voices of marginalised groups, including women, youth and minorities, and build their capacities to promote a peaceful and inclusive Afghan society.
- (6) The effectiveness of the Union response to the situation referred to in recital 1 depends on the rapid and flexible implementation of an exceptional assistance measure of limited duration in accordance with Article 23(6) of Regulation (EU) 2021/947.
- (7) The measure provided for in this Decision is complementary to assistance provided under other Union short-term or long-term external assistance instruments. No fully adequate response can be provided under those instruments to the specific needs being addressed. Therefore, an effective response is required to enable early action in accordance with Article 4(4) of Regulation (EU) 2021/947.
- (8) The measure provided for in this Decision is consistent with the Union strategic policy framework for Afghanistan. Synergies and complementarities are expected with other Union interventions, as detailed in point 7 of the Annex.
- (9) It is necessary to allow for the payment of interest due for late payment on the basis of Article 116(5) of the Financial Regulation.
- (10) In order to allow for flexibility in the implementation of the measure, it is appropriate to determine changes which should not be considered substantial for the purposes of Article 110(5) of the Financial Regulation.
- (11) It is necessary to authorise the award of grants without a call for proposals and to provide for the conditions for awarding those grants in accordance with Article 198 point (a) of the Financial Regulation.
- (12) The European Parliament and the Council have been informed of the exceptional assistance measure to be adopted by this Decision, in accordance with Article 25(3) of Regulation (EU) 2021/947,

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<sup>3</sup> [www.sanctionsmap.eu](http://www.sanctionsmap.eu). Note that the sanctions map is an IT tool for identifying the sanctions regimes. The source of the sanctions stems from legal acts published in the Official Journal (OJ). In case of discrepancy, the OJ prevails.

HAS DECIDED AS FOLLOWS:

*Article 1*  
*The measure*

The financing decision for the implementation of the exceptional assistance measure regarding Afghanistan, for 2026, as set out in the Annex, is adopted.

The measure shall include the following action: **Support to inclusive and peaceful society in Afghanistan**, set out in the Annex.

*Article 2*  
*Union contribution*

The maximum Union contribution for the implementation of the measure for 2026 is set at EUR 3 000 000 and shall be financed from the appropriations entered in the budget line 14 02 03 10 of the general budget of the Union.

The appropriations provided for in the first paragraph may also cover interest due for late payment.

*Article 3*  
*Flexibility clause*

Increases or decreases of up to EUR 10 000 000 and not exceeding 20% of the maximum Union contribution set in the first paragraph of Article 2, or cumulated changes<sup>4</sup> to the allocations of specific actions not exceeding 20% of that contribution as well as extensions of the implementation period, shall not be considered substantial for the purposes of Article 110(5) of the Financial Regulation, where those changes do not significantly affect the nature and objectives of the actions.

The authorising officer responsible may apply the changes referred to in the first paragraph. Those changes shall be applied in accordance with the principles of sound financial management and proportionality.

*Article 4*  
*Grants*

Grants may be awarded without a call for proposals in accordance with the conditions set out in point 6 of the Annex. Grants may be awarded to the body/bodies selected in accordance with point 6 of the Annex.

*Article 5*  
*Duration of the measure*

The maximum duration of the exceptional assistance measure adopted under this Decision shall be 18 months. The authorising officer responsible may decide to extend this period twice by a further period of up to six months, up to a total maximum duration of 30 months, under the conditions laid down in Article 23(6) of Regulation (EU) 2021/947.

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<sup>4</sup> These changes can come from assigned revenue made available after the adoption of the financing decision.

If the implementation of this measure or any of its components is suspended owing to ‘force majeure’ or circumstances beyond the control of the contracting authority and its implementing partner(s), the period of suspension shall not be taken into account for the calculation of the duration of the implementation of this measure.

Done at Brussels, 11.3.2026

*For the Commission*  
*Kaja KALLAS*  
*High Representative / Vice-*  
*President*