

authorities' own revenues, as well as labour market distortions.				
<b>Corruption and fraud</b>	<ul style="list-style-type: none"> <li>• Aid diversion.</li> <li>• Threats to the security of implementing partners staff.</li> </ul>	<b>M</b>	<b>M</b>	<ul style="list-style-type: none"> <li>• The action will follow the 5 working principles of the human rights-based approach.</li> <li>• Transparency and accountability will be ensured in all steps of the action by the establishment of measures and procedures.</li> <li>• No funds will flow through channels of the Taliban de facto authorities.</li> </ul>
<b>Access to quality education</b> The ban on access to secondary and tertiary education for girls is maintained. The revised school curricula go against human rights principles	<ul style="list-style-type: none"> <li>• Education interventions cannot be implemented with a principled approach.</li> <li>• Support to education has minor impact or cannot be implemented with a do no harm approach.</li> </ul>	<b>H</b>	<b>H</b>	<ul style="list-style-type: none"> <li>• GESI analysis on the education sector will be conducted at local level to promote equal access to education for girls.</li> <li>• Close coordination with partners on the ground who have access to local communities and/or authorities.</li> <li>• Adapting interventions to the local context to support (alternatives to the formal) education opportunities.</li> <li>• Technical coordination with the de facto authorities.</li> <li>• Close monitoring and possible suspension of interventions in case implementation in compliance with Human Rights principles is jeopardised and/or in cases where girls are denied access to school or in case of change of school curriculum which goes against human rights principles.</li> </ul>

The following key **lessons learned and recommendations** from conducted assessments and studies have been taken into consideration for designing the Action:

Study/assessment	Findings/lessons learnt/recommendations	Action
EU mid-term review of the 2021-2027 allocation for Afghanistan (July-September 2023)	There is no improvement for households to sustain livelihoods, and while food and goods are available on the market, people lack purchasing power.	The Action adopts a private sector and value chain approach, linking up with livelihoods support for the most vulnerable, which focus on job creation and income generation to increase purchasing power and stimulate local demand.
	The worsening micro-economic situation, and the lack of perspective for youth, especially women, with restrictions in their everyday lives and a lack of employment opportunities risks leading to displacement, migration, and paving the way for further extremism, drugs, arms and human trafficking.	The Action seeks to prevent displacements, extremism, and drug dependency, by providing employment opportunities, vocational and skills training, and if relevant, socio-economic reintegration. Women and youth are considered priority target groups.
	The different stakeholders who were consulted highlighted notably the following areas for further EU engagement: <ul style="list-style-type: none"> <li>- Education, in particular for girls;</li> <li>- Health, in particular mental health/psychosocial support and training of male and female health workers;</li> </ul>	The Action support education, health, private sector, and climate resilience (integrated notably in livelihoods support).