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Insurgent Bureaucracy: How the Taliban Makes Policy

By Ashley Jackson and Rahmatullah Amiri

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VIOLENT EXTREMISM

ABOUT THE REPORT

This report examines how the Taliban makes and implements policy in Afghanistan. Based on more than a hundred interviews as well as unique access to Taliban documents, it offers rare insight into Taliban decision-making processes and the factors that influence them. Funded by the Norwegian Ministry of Foreign Affairs, the research was facilitated by the Conflict, Security and Development Research Group at King's College London.

ABOUT THE AUTHORS

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Cover photo: Members of a Taliban delegation, led by chief negotiator Mullah Abdul Ghani Baradar, after peace talks with senior Afghan politicians in Moscow on May 30, 2019. (Photo by Evgenia Novozhenina/Reuters)

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Summary

Multiple actors—from the Taliban leadership to local commanders—have played a key role in creating and shaping the movement's policy in Afghanistan. Taliban policymaking has been top-down as much as it has been bottom-up, with the leadership shaping the rules as much as fighters and commanders on the ground. The result is a patchwork of practices that leadership has increasingly sought to exert control over and make more consistent. This became possible as the Taliban put structures and mechanisms in place, particularly after 2014, to enforce compliance among its ranks. However, although the rules may be set at the top, local variance, negotiation, and adaptation is still considerable.

Policymaking has been driven by military and political necessity: the Taliban needed to control the civilian population and compel its support. Beyond this, a mix of ideology, local preferences, and the practical exigencies of waging an insurgency have guided policymaking and implementation. The Taliban's desire for international recognition, seen as key to achieving their political goals, has increasingly influenced their rhetoric and, to varying degrees, their policy. This is not true up and down the movement, however. Although international recognition is now a priority for the leadership, commanders on the ground often see immediate military concerns, ideology, and local preferences as more important.

The Taliban today control more territory than at any point since 2001, and it is increasingly clear that they will play a critical role in any future political settlement. Because the Taliban rely on aid agencies and use their relationships with them to enhance their international image, the aid and donor community needs to understand how to better engage with and influence Taliban policy.

Members of the Taliban delegation arrive for talks in Moscow on May 28, 2019. Among them is Mullah Abdul Ghani Baradar (third from left), who co-founded the Taliban movement in Afghanistan. (Photo by Alexander Zemlianichenko/AP)

Introduction

In Taliban policymaking, multiple actors—from leadership to commanders to mullahs—have been key in creating and influencing policy that governs the lives of civilians. Civilians, aid workers, and others outside the Taliban have sought to shape policy with varying degrees of success.

The Taliban's system of shadow governance in Afghanistan and the experiences of civilians now living under Taliban rule are each well documented by both scholars and journalists. The precise policies that guide Taliban governance and the factors that have shaped these rules are little understood, however. This report, which is based on more than a hundred interviews with Taliban fighters and officials as well as with civilians living in areas under Taliban control, provides insights into how Taliban policy is made and implemented. Drawing on Taliban policy documents obtained through fieldwork and never before made public, it also elucidates key policies and structures that govern the movement.

The Taliban's policymaking process is far from straightforward but not wholly unfamiliar. In general terms, policy is the result of a set of interrelated decisions taken by a range of actors regarding objectives and the best way to achieve them.[1] Implementing policy adds another layer of internal bargaining and influence, wherein policy is shaped by multiple actors inside the organization, each with varying levels of agency and power, as well as by various interests.[2] These actors interact not only with each other but also with those outside the organization. The more complex and varied these interactions are, the more complicated it becomes to isolate the factors that

shape policy and its implementation. Rather than a purely rational or linear process, "the whole life of a policy is a chaos of purposes and accidents."[3]

In Taliban policymaking, multiple actors—from leadership to commanders to mullahs—have been key in creating and influencing policy that governs the lives of civilians. Civilians, aid workers, and others outside the Taliban have sought to shape policy with varying degrees of success. A relatively uniform set of structures and clear roles within the Taliban hierarchy is now in place, but variation on the ground is significant. It is clearly essential to understand the official policy, but equally vital to know how and why the rank and file choose to implement it (or not).

To understand the Taliban's evolution, we need to look back to the early years of the insurgency. The Taliban have presented a public narrative in which high-level commissions, established as early as 2008 or 2009, crafted policies that fighters obediently implemented.[4] The reality is far more complex. Early Taliban policies were largely ad hoc, developed by fighters in response to the demands of waging an insurgency and dealing with civilians. Although leadership did seek to influence policy, its influence early on was limited by lack of internal control. Senior leadership first had to exert control over its ranks, and part of the process of exerting greater control entailed recognizing and refining policies that had already evolved on the ground.

Military imperatives play a large role in shaping rules and rule-making processes, alongside religious and political concerns. But not all policies are made the same way, and different sectors were subject to different influences and constraints. This report looks at Taliban policymaking in three sectors—education, health, and complaints and civilian casualties—comparing and contrasting policymaking implementation in each. Taliban education policy has shifted profoundly since the early years. Whereas state education was initially banned (although practices varied), it is now encouraged, coopted, and heavily regulated. This shift was pragmatic: most civilians wanted schools and Taliban attacks on them were deeply objectionable. It required both the approval of religious figures and Islamic justification.

In contrast, the Taliban have been generally permissive toward health work. They have, however, increasingly tried to regulate and coopt health-care activities and to maximize their gain from such work. As the primary providers of health services, aid organizations influenced Taliban policy. These agencies, however, often shied away from proactive engagement with the Taliban over perceived restrictions on and taboos around "talking to the Taliban." This fear was compounded by competition and lack of coordination, which created obstacles to collective negotiation. The Taliban thus had an upper hand.

The Taliban's oversight and complaints mechanisms, which included efforts to address civilian casualties, were comparatively more scattered and difficult to trace. Taliban leadership initially used these mechanisms to monitor fighter obedience rather than to meaningfully address harm to civilians. Civilians interviewed were mostly cynical, perceiving no real change. Efforts gradually shifted more toward addressing issues with civilian governance and collecting information about violations committed by the Afghan government and international forces to be used for propaganda purposes. However, dialogue about civilian casualties did provide an opportunity for the Taliban to engage with officials from other states and nongovernmental organizations (NGOs). The Taliban's desire for political credibility appears to have created some (albeit likely limited) leverage for external actors to push for reforms within the movement.

Because the Taliban now control more territory in Afghanistan than at any point since 2001, understanding Taliban policymaking and how it can be influenced is essential. Insecurity and the necessarily secretive nature of

Interview Locations in Afghanistan
Adapted from artwork by Rainer Lesniewskiparunto/Shutterstock

waging an insurgency make their policy processes more difficult and dangerous to research and understand. But, as they have gained greater internal coherence and sought international legitimacy, they have increasingly sought to publicize elements of their policy and the concerns that influence it. This report nonetheless tries to illuminate the Taliban's rules for civilians and how they have been created, adapted, and enforced in different places and times. These insights are not only important for those seeking to help Afghans living under Taliban influence or control, but also critical to informing efforts toward a political settlement.

This report is based primarily on 112 interviews conducted with members of the Taliban and civilians between June 2018 and July 2019. Taliban interviewees included fighters and commanders as well as political and civilian officials within the Taliban at leadership, provincial, and district levels. Those inside Afghanistan were primarily from Logar, Wardak, Ghazni, and Nangarhar Provinces in the east; Paktia, Khost, and Paktika in the southeast; Helmand and Kandahar in the south; Herat in the west; Faryab in the northwest; and Kunduz in the north. Each of these provinces includes significant territory under Taliban control. To deepen the analysis, the report also draws on prior fieldwork in these areas and in the north and west of the country. Several interviews were conducted with members of the Taliban leadership or interlocutors with influence at the senior level. Interviewees represent an extensive cross section of the movement, at the leadership, middle, and ground levels, and in the south, east, and north of Afghanistan. Interviewees have been anonymized for their protection.

The authors also secured access to internal Taliban policy documents that have not otherwise been made publicly available. These include the *layha* (rules) and guidelines for education, created by the Taliban education commission, and others created by the Taliban military commission. These documents offer rare and essential insights. Few internal documents beyond the core Taliban layha for fighters have ever been made public. The authors also analyzed public statements and reports posted to the Taliban's website and social media accounts and circulated to the media over the years. These were compared with accounts of Taliban practices given in interviews with both Taliban fighters and civilians.

Tracing Taliban policymaking was arduous and uncertain work, even with this unique level of access. In any conflict context, incentives are strong for interviewees to express false preferences or inaccurate narratives. They might do so for their own security and protection, or to enhance their self-image or the image of the Taliban. For example, it was not uncommon for the leadership to present a narrative of hierarchical control and clear rules that interviews on the ground challenged. Significant time was spent cross-checking statements, triangulating accounts, and tracing how policy was implemented (or not) in practice. The authors also drew on their own considerable previous research and transcripts on the Taliban to substantiate or nuance the analysis.

Taliban fighters pose with their weapons in the main bazaar of Kandahar city on November 2, 2001, shortly after the US invasion the previous month. (Photo by Mian Kursheed/Reuters)

Evolution of Structures and Policymaking

The Taliban have evolved from a loose-knit guerilla organization in the early years of the insurgency to an organized political movement operating a parallel administration in large swaths of Afghanistan. Understanding this transformation requires an examination of the Taliban's evolution since 2001. Without much of a unified command and with only patchy territorial presence in these early years, most "rules" the Taliban imposed were ad hoc and localized, developed and adapted over time, shaped by a mixture of ideology and the practical concerns of waging an insurgency. As the movement gained more ground, its leadership sought to bring coherence to and formalize the array of existing practices. These efforts are broken down here into three significant waves of institution building and reform. The reality was undoubtedly messier, but this conceptualization helps delineate the specific factors that influenced its evolution.

The first wave lasted from around 2005 to 2008, as the insurgency began to expand its territorial presence, and is marked by the initiation of regular Eid statements and the creation of the layha for fighters. This phase delineated basic ground rules for fighters, the movement's ideological grounding, and a command hierarchy. The second wave, beginning around 2009, came about as a result of increased territorial control and subsequent increased military pressure aimed at countering Taliban

expansion during the US-led troop surge. The Taliban further elaborated their ideology, continued to build military institutions and structures, and began to position the movement as a shadow government. The third wave coincided with the drawdown of US troops in 2014. The Taliban subsequently gained significant territorial influence and developed increasingly sophisticated and coherent governing systems and policies.

One of the earliest signs of emerging Taliban policy were the Eid messages issued in the name of Mullah Omar, which started around 2005. These statements interwove ideological messages, religious exhortation, and tales of battlefield successes, but also sought to communicate basic rules for fighters and civilians. Taliban commanders and fighters interviewed said they drew on them for both inspiration and practical guidance. Printed copies were distributed in Taliban areas and continue to be read in mosques before Eid prayers. These messages also communicated the Taliban narrative to the broader public and international community via the local and international media (and, later, the internet).

Issuing the layha for fighters in 2006 appears to be the first clear, systematic internal Taliban policy. The primary driver for creating them seems to have been to police infighting. Several articles aim to curb corruption and theft, reflecting a desire to address the "real problems which were hindering the Taliban's fight and tarnishing their image."[5] The layha, which initially consisted of thirty articles, delineated the ideological framework of the war the Taliban sought to wage. It underscored the obligations of fighters to behave in line with Islam and emphasized the Taliban mission of restoring "true" Islamic values to Afghan society.

Until roughly 2006, few clear or formal policies as such were in place. In the early years, the Taliban primarily comprised small, autonomous, localized fighting groups, or Mahaz, that were far from unified. Individual Mahaz commanders largely operated their own fiefdoms and set their own rules. One former Taliban spokesman underscored in a 2019 interview how chaotic that time was, saying that "everyone was coming to fight the war by themselves, every commander had his own government. If a person has ten fighters, he was thinking like, 'I am the boss.' He could do anything." A military commission (and various regional and provincial structures beneath it) would later be created, but reining in Mahaz commanders remained a challenge.

By 2008–9, the Taliban leadership in Pakistan had greater command and control and expanded territorially. Reports of a Taliban "shadow government" also began to emerge, as well as reports of Taliban judges gaining favor among Afghans disillusioned with the slow and corrupt nature of state justice.[6] But Taliban governance was uneven and ad hoc. In the Chardara district in Kunduz Province, for example, a local Taliban commander began enforcing school attendance and punishing parents who did not send their children.[7] Rules like these appear to have been highly localized and to have been a response to the challenges of trying to control and elicit support from civilians. The rules varied significantly, shaped by individual commanders' preferences, local traditions, and the Taliban's strength in the community.

A revised and substantially expanded layha was released in July 2009, and another revised version in May 2010. These revisions elaborated policies on a range of issues from taxation to education to execution of alleged spies. The layha was no longer a simple code of conduct for fighters. It provided the movement with a values-based framework and practical operational guidance. It also began to elaborate governance structures at the provincial and district levels, and for specific sectors, such as education. The Taliban appeared to understand that its readership would also include civilians and international audiences. A Taliban official—a former member of the *rahbari shura* (leadership council)—involved in the revision explained in a 2018 interview that "with the layha, we needed to show we could be accountable and could form an accountable government that everyone could accept."

Growing Taliban influence was profoundly challenged by the US military surge in 2009 and a revised counterinsurgency strategy. Thousands of Taliban commanders and fighters were killed or captured, and their command and governance structures were disrupted.

The local Mahaz were still the core of the Taliban's military structure, but they had evolved. Although they reported to the Taliban military commission, they were still mostly self-reliant and self-directed. They exercised discretion in their routine activities and operations but followed orders concerning national operations, such as the annual spring offensive. Their autonomy allowed the Mahaz to respond effectively to local developments, but in perpetual tension with the greater internal control that leadership sought.

As the Taliban gained influence and territory, its leadership was forced to begin to think about governance and address increasingly problematic internal coordination issues. Historically, "civilian" positions within the Mahaz were few, the main exception being religious scholars, who provided guidance. In some places, the Mahaz were still little more than a seasonal fighting force, and no permanent Taliban structure was in place. Prior to the surge, the Taliban leadership began to introduce shadow provincial and district governors, which were focused mostly on military activities (and reported to the military commission) but were also responsible for civilian activities in their areas.

In an effort to impose some hierarchy, part of the role of these shadow officials was to coordinate and supervise the Mahaz. This resolved some problems but created others—namely, spurring competition among the Mahaz to capture these powerful and lucrative positions. Tensions arose when a Mahaz felt excluded or disempowered. Additionally, multiple Mahaz units were often present in each district, which at times created competition and disputes. The Taliban provincial governor or other senior officials under the military commission would be forced to mediate, and occasionally used force to quell disagreements.

Growing Taliban influence was profoundly challenged by the US military surge in 2009, which more than tripled the number of troops, and a revised counterinsurgency strategy. Thousands of Taliban commanders and fighters were killed or captured, and their command and governance structures were disrupted.[8] The surge forced the insurgency into a more defensive posture, focusing its energy again on asymmetrical attacks and propaganda. It did not, however, entirely halt the Taliban's momentum.[9] The Taliban remained present, to varying degrees, across the country. Notably, several significant, forward-looking structural and policy shifts started during this period would culminate after the drawdown of international forces ended in 2014. This wave of institution building focused on refining command structures and creating policies that would transform the Taliban into a more unified military and political movement, able to capture and govern large stretches of territory.[10]

In 2011, the gradual drawdown of international forces and the transition to Afghan government responsibility for security began. In 2015, the NATO-led International Security Assistance Force (ISAF) was replaced by Operation Resolute Support, a new NATO noncombat mission to train, advise, and assist Afghan forces. The number of US forces decreased from thirty-four thousand in February 2014 to between ten and eleven thousand in January 2015.[11]

As the troop drawdown approached, Mullah Akhtar Mohammad Mansour (then deputy to the amir, Mullah Omar, but in reality the acting amir) set about reconfiguring the Taliban's subnational structures. Despite their confidence that they would be able to outlast foreign forces and take significant territory after the drawdown, the Taliban needed to adapt their military and governance capacities to these new dynamics. New specialist combat units called Red Units (Sara Qitta) were

established around 2015 to take the lead in major military activities. The Red Units came under the direct command of the shadow provincial governor, placing them apart from and above Mahaz within the chain of command.[12]

The Taliban leadership also introduced a new civilian structure around the military chain of command after 2014. They recognized that if they were to hold significant territory they would need structures dedicated to creating real, functional civilian governance. This was a profound departure from their tradition. Even during the height of the regime in the 1990s, civilian positions and institutions operated at the discretion of military actors. The Taliban's narrative is that they had planned to integrate the Mahaz into the Defense and Interior Ministries after the conflict with the Northern Alliance and other factions ended. By contrast, the Taliban insurgency sought to initiate this structural transition in the context of continued fighting.

Civilian commissions and civilian positions had existed in theory since the early years of the insurgency, but their actual existence was variable. Where they did exist, they generally had little influence. Provincial and district representatives of civilian commissions were delinked from their commissions and often acted autonomously, at the discretion of local military actors such as shadow provincial and district governors. The provincial head of a commission might occasionally consult with other Taliban or even community members, but this was not the norm. Under the reforms, the Taliban began transferring real governing responsibility to civilian roles. This shift was accompanied by the development of sector-specific policies and layha for those civilians working on education, health, NGOs, and civilian complaints, among others (discussed in detail later).

Although the Mahaz system remained in place, much of its power and responsibilities were transferred to the Red Units and civilian positions. Some Taliban commanders saw this shift as an existential threat. Some felt, perhaps rightly, that it decreased their influence. Others feared that change would be dangerously destabilizing because they were uncertain about the troop drawdown. One commander in Helmand Province said in a 2019 interview that the "changes were quite fast. The conditions were fragile; Americans had just left vast areas, night raids and airstrikes were very few. We did not know what is the Americans' actual plan." Some key Mahaz commanders were suspicious; resistance to the reforms overlapped with broader tensions around Mansour's leadership role. Some prominent commanders and influential figures, such as Abdul Qayyum Zakir, raised objections or distanced themselves from the leadership during this period.

The presence of Red Units, however, was a powerful disincentive for any Taliban contemplating rebellion. The Red Units effectively checked the power of the Mahaz, making it more difficult for them to disagree with orders from the leadership or act in ways that threatened movement cohesion. When multiple Mahaz units were in a given district or area, the Red Units could be dispatched to quell disputes. By confining their role and creating a new hierarchy around the Mahaz, the Mahaz became more constrained and more accountable to the leadership. To placate the Mahaz, their preferences were taken into account on civilian appointments. Other efforts were made to ensure that different Mahaz factions were equally represented across districts and provinces. Competition continued but was better corralled.

Mahaz commanders do not technically control the civilian appointment process but do exert strong influence over it. In practice, commanders tend to recommend individuals for positions, and these individuals are usually appointed. Loyalty, camaraderie, and a sense of reciprocity among the Taliban have meant a preference, even a perceived obligation, to accommodate these recommendations. Interviews suggested that giving preference to individuals referred by Mahaz commanders fostered a sense of complementarity and reinforced positive working relationships between military and civilian officials.

The Taliban's reforms positioned them to launch the kind of ambitious campaign required to seize, hold,

By 2018, swaths of rural Afghanistan were effectively under Taliban control. This control came about not only as a result of major military operations but also in response to a campaign of creeping influence, facilitated by the movement's growing civilian capacity.

and govern territory. The new military reforms, particularly the introduction of the Red Units, allowed them to engage Afghan forces head-on. They seized district centers and cities, notably capturing much of northern and central Helmand, including Musa Qala, Nawzad, Sangin, Marja, and Nad Ali districts; briefly captured Kunduz city in 2015 and attempted to do so again in 2016; and tried to overrun provincial capitals in Ghazni and Farah in 2018. In most cases, they could not hold cities or major towns for long in the face of international forces' airstrikes and ground counteroffensives. They nonetheless demonstrated that they could capture population centers with these operations, undermining the pro-government narrative of Afghan forces' being able to maintain security and protect civilians.

By 2018, swaths of rural Afghanistan were effectively under Taliban control.[13] This control came about not only as a result of major military operations but also in response to a campaign of creeping influence, facilitated by the movement's growing civilian capacity. The Taliban judiciary expanded significantly, interviewees in 2017 (a Taliban interlocutor in Helmand) and 2019 (a sharia scholar in Herat) explained, enabling it to send judges into contested and government-controlled areas to adjudicate disputes. Taliban education and health officials began regulating schools and clinics, and the Taliban expanded its taxation regime. Governance sought to demonstrate that the Taliban operated a functional parallel administration. In doing so, the Taliban aimed to increase civilian support and soften the ground for further infiltration and future operations.

Another important aspect of this evolution was the Taliban leadership's growing openness to and engagement with international actors. Mansour knew that the Taliban would need international recognition to realize their political ambitions. The Taliban regime of the 1990s was a pariah state, recognized only by Pakistan, Saudi Arabia, and the United Arab Emirates. Few within the leadership wanted the same for the future. Mansour encouraged greater openness toward aid agencies, and fighters on the ground had, in many areas of the country, established workable (if heavily coercive) relationships with state and NGO actors in the education and health sectors. From around 2014 onward, Taliban officials regularly met in the Gulf States with UN officials to discuss measures to mitigate civilian harm and broader humanitarian efforts. On the ground, the Taliban took steps to engage communities to listen to their complaints—even if the effectiveness of these measures was questionable (discussed later).

More important, Mullah Mansour steered the group toward greater openness to peace talks. Intermittent dialogue between the Taliban, the Afghan government, the United States, and various other Western governments during the surge years had yielded little concrete progress in ending the war.[14] Notably, Taliban representatives engaged in a series of informal talks with the United States (intermittently from around 2010 onward), and the United States and the Taliban agreed to trade Bowe Bergdahl, the US Army soldier who deserted his post and was captured by the Taliban in 2009, for five Taliban prisoners held at Guantanamo in 2014. The movement during these years established a presence in Qatar from which they could safely engage with the international community and Western media. No serious, publicly acknowledged peace process would materialize for several years, but the humanitarian and political dialogue at the leadership level during this time created a basis for leverage and influence over Taliban policies and practices.

Key Actors

On paper, at least, the Taliban now resemble a parallel government structure within Afghanistan. They are led by the Amir ul-Mu'menin, a spiritual and political leader who is supported by two deputies and advised by the rahbari shura. Decision making at this level is heavily consultative with the amir's deputies, the rahbari shura, ulema, and other figures advising the amir on policy decisions. Beneath this, the military commission and a range of civilian commissions—akin to ministries—also exist (education, health, aid work, taxation, and so on). The military commission, based in Pakistan, oversees all military activity and is divided into two zones, east and west, and beneath this, into divisions that oversee subregions and provinces.[15] Civilian commissions follow a similar pattern at the subnational level.

Policymaking and implementation on the ground, however, is more complex than these neatly outlined structures suggest. The Taliban make and approve polices based on three core factors: security, political ramifications, and religious suitability. Many policies cut across all areas of concern, meaning that a mix of military, civilian, and religious actors all shape policymaking within the movement. For example, the decision to open a school would be examined by commanders based on its security and political ramifications but would also require the endorsement of religious scholars. Outlining the influence of different types of officials at various levels provides context for the case studies that follow.

Although the Taliban leadership has sought to separate military structures from civilian governance, the military side of the Taliban still has significant sway over "civilian" policies and positions. Shadow governors and provincial commissions, for example, are predominantly military and report to the military commission. The shadow governor ranks highest in this structure and is appointed by the rahbari shura, based on recommendations by the military commission leadership in consultation with Mahaz commanders and other Taliban. Nonetheless, shadow provincial governors are heavily involved in civilian affairs (such as health, education, NGO, and taxation) and the appointment process for civilian positions. They work alongside commission representatives (much like governors and district governors work with line ministries in the government system). The provincial commission advises the governor, akin to the role of the provincial council in the government system. It includes religious scholars and senior military commanders appointed by the rahbari shura based on recommendations of the military commission. The provincial commission also assists in planning and executing major military operations, and functions as a check on the power of the shadow provincial governor and local commanders.[16]

Shadow provincial governors have the most influence over civilian policies of any subnational official. The governor mediates both top-down and bottom-up policy processes. In ground-up policymaking, governors play an essential role in solidifying, approving, or adapting policy. The shadow provincial governors might not necessarily be involved in the negotiation over taxes, for example, but they usually have the final say on the rules. In top-down policymaking, rules dictated by the leadership flow through the provincial governor in each province. Even if higher authorities seek to enforce a policy, the provincial governor still has the power to adapt, ignore, reject, or argue against its implementation in his province.

The provincial structure is roughly replicated at the district level.[17] Shadow district governors are appointed by

the provincial governor in consultation with the military commission; the rahbari shura are not involved. District governors are generally responsible for military operations in their areas, and all Mahaz commanders are ostensibly under his authority. He also oversees the work of civilian commissions in the district and is the main contact for civilians with complaints or grievances. District governors, like provincial governors, shape how civilian policy is implemented at the local level.

At the local level, Mahaz units and their commanders are still—to varying degrees—informally involved in civilian governance matters. Civilian officials are often chosen for their military experience or close relations with Taliban commanders (in part because this means they are trustworthy) above their technical qualification for the role. This means that many purportedly civilian officials have been Taliban fighters in the past or are linked to Taliban commanders or fighters.

The Taliban's civilian governance structures work alongside and together with the military structures. To map all of the Taliban's civilian commissions would be an arduous if not impossible task. What is clear is that not all civilian commissions look or function alike. The structures of the health and education commissions are almost identical, and so they are examined here together. These examples, however, are contrasted at various points with the Commission for Prevention of Civilian Casualties and Inquiry of Complaints (PCCIC), which is less well established and has a significantly different mandate.

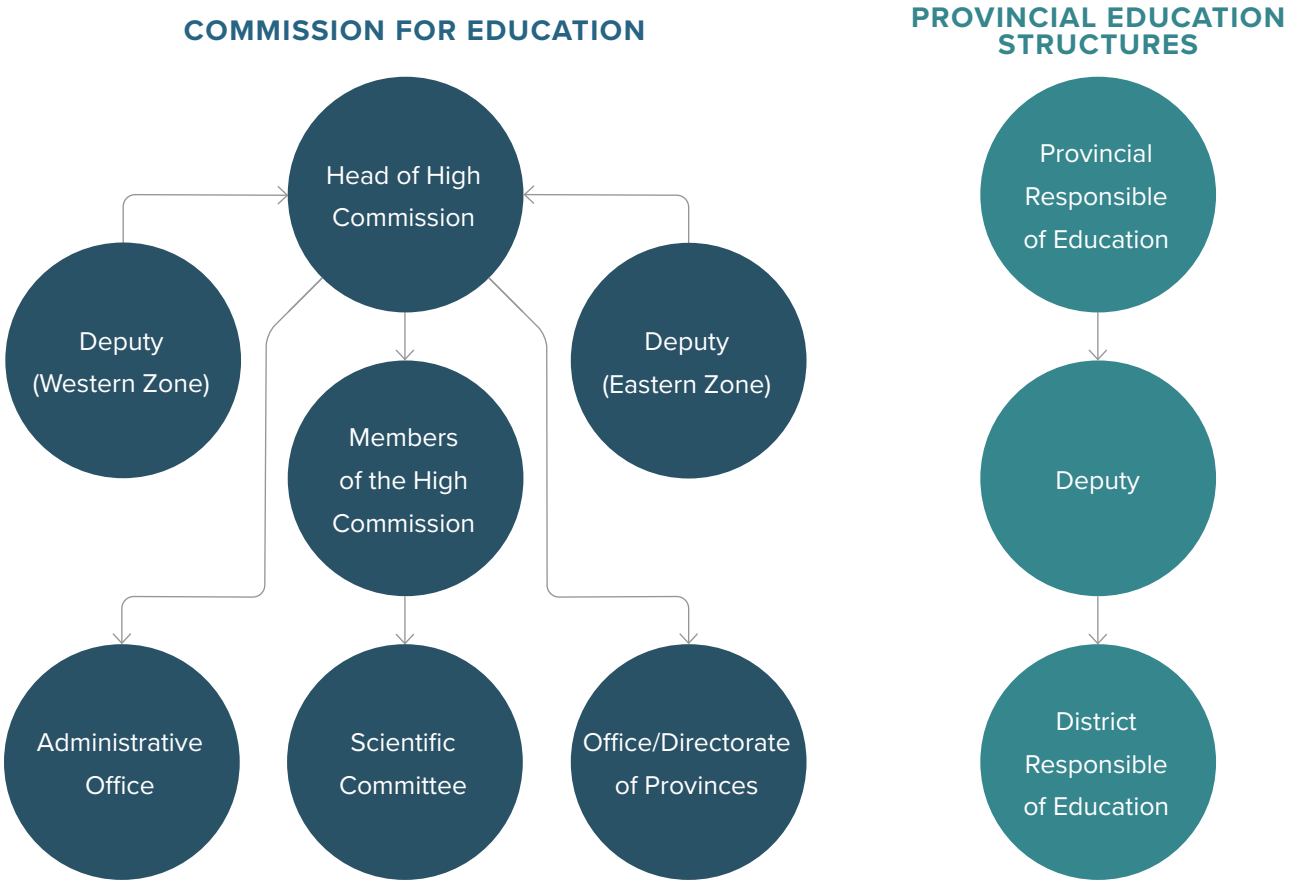
The education and health commissions are composed of a commission head, supported by deputies, and commission members, with various committees and administrative staff. Drawing on the Taliban layha for education, figure 1 illustrates this structure for the education commission. (Interviews indicated a similar structure for the health commission.) The commission head is responsible for overall leadership, oversight, and control of the commission at a countrywide level. According to the education layha, the head of the high commission, or his office, is obliged to develop strategies and procedures for the commission and to design and implement work plans. The commission head acts as a bridge between more operational actors and the rahbari shura, with whom he must share important matters.[18] Given the political significance of this role, many heads and members of commissions are old guard who either served in the Taliban regime of the 1990s or have played an important role since the early years.

Commission heads report directly to the rahbari shura, which can make decisions or provide guidance on any issue it deems necessary without consulting the commissions. The commissions, however, cannot make any significant policy decisions without consulting the rahbari shura. The decision, for example, to allow girls above sixth grade to attend school was reportedly taken by the rahbari shura, not the education commission.

Like the Taliban's military commission, the education and health commissions divide Afghanistan into two zones: east (Peshawar) and west (Quetta). Each commission head has two deputies, one for each zone. Most operational decisions are delegated to the two deputies of the commission. The deputies, unlike the commission head, generally operate in or around their zones. Other commission members appear to provide support and guidance, such as discussing projects and deciding on regulations for the education sector. In addition, many commissions have a director of administration, or a similar role, supporting and monitoring work on the ground. For example, provincial heads of education—referred to as provincial responsible persons (PRPs)—are required to submit activity reports to the director of administration, even though the PRP reports in general terms to the relevant deputy in charge of his zone.[19]

Each province has one PRP for each sector, supported by a deputy and a sectoral commission. One district responsible person (DRP) is assigned for each district or a group of districts. These positions for health and education would be unlikely to exist in heavily

Figure 1. Organization of the Taliban's Commission for Education



government-controlled areas but were routinely established in areas where the Taliban had significant influence or control.[20] By contrast, the presence of the PCCIC at the subnational level was variable and more difficult to trace. The Taliban had a PCCIC representative in Kunduz, for example, but not in Paktia or Khost.[21] It did, however, deploy high-level delegations to areas under Taliban influence to field civilian complaints.

In selecting PRPs, the head of the relevant commission consults with the shadow provincial governor and then recommends a candidate to the rahbari shura, which must approve the appointment.[22] In practice, the provincial governor often recommends an individual to the commission head and the commission head usually goes along with the governor's wishes. A similar process exists for DRPs. The commission head cannot recommend an individual to the rahbari shura without the governor's consent, and the commission relies on a good relationship with the governor to function well.

The appointment process thus forces cooperation and consensus between the commissions and provincial governors. The same is true of policy implementation, which requires the provincial and district representatives of all commissions to cooperate. Although the Taliban's military wings are ostensibly separate from its civilian governance, the reality is that governance is still subordinate to military imperatives and that civilian commissions rely on military actors' acquiescence.

Interviews portrayed a relatively clear division of labor between the military and civilian sides of the movement, in which overstepping one's role was seen as counterproductive and inappropriate. In cases of disagreement, it fell to the rahbari shura to mediate

The current Taliban structure is designed so that several actors share control over positions and policies rather than any single person. The Taliban have sought to diffuse power, avoid conflicts, discourage the consolidation of local power, and create the perception of fairness and unity among the ranks.

between civilian and military actors. The current Taliban structure is designed so that several actors share control over positions and policies, rather than any single person exerting full control. In this way, the Taliban have sought to diffuse power, avoid conflicts, discourage the consolidation of local power, and create the perception of fairness and unity among the ranks.

The role of religious scholars within the movement is structured differently. Both the ulema shura at the leadership level and religious scholars at the local provide guidance on policy issues. Religious figures at the local level can be divided into two broad types. The first is religious scholars who also occupy a formal role in the Taliban. These include military commanders (mostly a younger generation of religious scholars), top-tier leaders (high-level military commanders involved in planning and decision making), and those on provincial commissions. The second type is religious scholars who have no official Taliban position but are popular among the Taliban, support their objectives, and maintain good relations with local Taliban.

Each military commander usually has a mullah by his side to advise him in either an official or an unofficial capacity. This association boosts the commander's religious credibility and helps motivate his fighters. Apart from commanders, each Mahaz typically has its own circle of affiliated religious scholars, as do shadow provincial governors.

Local Taliban use local religious scholars to justify and gain support for their decisions. In many more conservative communities, only religious scholars have moral authority and the power to persuade people into action. Religious scholars in Taliban areas, however, are hardly independent. Those who have opposed or been critical of the Taliban in the past have been harassed, threatened, and executed.[23] They are subject, a Taliban interviewee in Paktia said in 2019, not only to Taliban pressures but also to those from their religious peers who likely support the Taliban.

The Taliban often lobby religious scholars for approval or condemnation of certain behaviors to suit their political and military objectives. In terms of policy, religious scholars have the power to sanction policy as halal (permitted) or haram (forbidden). In Helmand, religious scholars had declared aid haram, premised on Taliban concerns that it would undermine the Taliban, particularly during the surge. After the drawdown, externally provided aid was seen as less threatening and potentially beneficial. In other words, aid was not an ideological issue for the Taliban, but a political and security one. For example, after the surge, the Taliban lobbied the international community to provide aid to Helmand and then asked the local religious scholars to endorse aid provision. A prominent local shaikh and former Taliban fighter declared in a 2019 interview that the aid was halal for those who need it. Examples of ideological expediency of this sort were fairly common.

Education Policy

What is most distinctive about the Taliban's education policy is how much it has changed over time. The shift, from 2009 onward, from opposing to allowing state-run education was significant. After 2014, the Taliban increasingly devoted resources and attention to coopting education, and a clear, detailed Taliban education policy emerged. Regardless of the official rules, however, practice has varied significantly across Afghanistan. Fieldwork underscored that local Taliban had had significant discretion in implementing (or ignoring) directives from above, creating a range of practices on the ground.

EVOLUTION OF EDUCATION POLICIES

In the early years of the insurgency, the Taliban considered state schools to be legitimate targets. Clear hostility and suspicion toward state education are reflected in the 2006 layha, which forbids "work as a teacher . . . under the current state." Attacks on teachers were encouraged, the express purpose being to force them to stop working with the government:

> Anyone who works as a teacher or mullah under the current state—which is a state in name only—must be given a warning. If he nevertheless refuses to give up his job, he must be beaten. Of course, if a teacher or mullah continues to instruct contrary to the principles of Islam, the district commander or group leader must kill him.[24]

Several factors drove the Taliban's initial opposition to schools. First, many local Taliban were still suspicious of schools even when they permitted them to operate. In interviews, some Taliban commanders still expressed concerns that state-run and private, secular schools indoctrinated students with Western ideas and anti-Taliban values. One Taliban member interviewed in Ghazni in 2019 regarded schools as "factories that foster communities with an anti-Taliban stance." These schools were, after all, run by the Afghan government and funded by many of the Western governments the Taliban were at war with.

As the layha indicates, education was seen as an extension of the government and the international community. One senior Taliban member, a former member of the rahbari shura, explained in a 2018 interview that occupation forces "were building schools but also using them to spy on us. The country did not belong to Afghans, so we were afraid of the education system." Attacks on schools both communicated to civilians the consequences of collaborating with the government and undermined the government's ability to provide services to the population.

The second set of drivers centered on perceived neglect of Islamic education in state schools. The Taliban have problems with how the state has treated Islamic education, even though the government has funded madrassas and includes Islam in the core state curriculum. The 2006 layha reflects this concern, recommending a religious teacher, study in mosque, and texts from the Taliban regime era as an alternative to state schools.[25] The Taliban later objected to the specific religious books used in the state curriculum, feeling that not enough time in government schools was devoted to Islamic study. The leadership also saw other elements of the state curriculum, such as the civic education and culture texts, as offensive and contradictory to Islam. A general suspicion and fear of state schools have reinforced this perception. After all, the ranks of the Taliban have traditionally been drawn from those educated in madrassas.[26]

Afghan girls attend a lesson at a school in Sarkani district, in eastern Afghanistan's Kunar Province, in February 2009. (Photo by Oleg Popov/Reuters)

Attacks on schools appear to increase substantially around 2006–7 in line with a marked upsurge in Taliban violence overall.[27] Girls' schools were targeted more frequently than boys'.[28] Female education is generally more controversial than male education, and thus attacks on girls' schools might have been more likely to be tolerated by civilians. Targeting education was also a far lower priority for the Taliban in the beginning, especially in the east and southeast, than international and Afghan forces. Education, however, may have been a more achievable, second-best target. Schools would have been the only government presence in more remote villages, making them convenient objects of Taliban violence aimed at diminishing state presence.[29]

The Taliban's opposition to education was deeply unpopular with civilians in most of Afghanistan. Interviewees in the southeast, east, and north commonly felt that attacks on education were unacceptable (albeit attacks on boys' schools typically more so than those on girls' schools).[30] Where support for education was high, these attacks diminished community acceptance for the Taliban. Attacks on pro-government forces and the government were less controversial, but civilians viewed attacks on education as attacks on the community and its values. As Taliban influence spread, they were increasingly forced to grant concessions on education to win local support.

The 2009 layha removed the provision authorizing school attacks, and the 2010 layha alluded to the existence of an education policy. It stated that all educational activities shall be conducted "according to the principles and guidance of the education commission" and that "Provincial and district officials carrying out their educational affairs shall follow the policy of the

commission."[31] These policies were not further elaborated, but the Taliban seemed to want to show that they were willing to allow schools in areas they controlled—as long as they functioned according to Taliban rules.

By 2011, according to Ministry of Education data, attacks on schools had dramatically declined.[32] Instead, the Taliban largely sought to exert greater control over schools. Interviewees report Taliban attempts to influence state schools during this time, and that the Taliban introduced some education officials at both the provincial and the district level. Particularly after the surge, the Taliban were forced to find new ways to win local support. If they could control the form and content of the education system, they could use it to their advantage. This also created new avenues for spreading Taliban ideology and persuading civilians to support their cause as well as to limit and undermine other ideologies that threatened the Taliban.

Schools were nonetheless still threatened, attacked, and closed during this period. They might be threatened or closed if they did not meet Taliban conditions. Schools were also temporarily closed over unrelated issues (such as the arrival of new commanders or officials who held an anti-education stance, disputes with the community, or ongoing military operations). The south, where education officials do not appear to have been introduced until later, remained an exception: many schools there remained closed or subject to attack until about 2017.

Challenges

Creating a uniform policy on education posed several problems for the Taliban leadership. Individual Mahaz commanders or shadow provincial governors had been responsible for overseeing education, even where the Taliban appointed education officials. Their preferences and approaches varied, but many held strong convictions about education. Even within provinces or districts, disagreements over education arose at times. This has been most evident when new officials with different ideas about education were appointed. For example, in 2012, the Taliban's new provincial governor for Kunar tried to close schools. The governor, who was from the south, where schools had largely remained closed, was surprised to see them operating. Local commanders advised against school closings; they knew the local dynamics far better and believed it would be counterproductive. Communities wanted schools and closing them could have resulted in resistance against the Taliban. The commanders and the community ultimately prevailed.

At a broader level, regional policies had emerged. In the south, the Taliban had closed schools in the areas under their control and pressured communities into closing schools in contested and government-controlled areas. They sent night letters, made threatening calls to teachers, and spread propaganda, forcing schools to shut and teachers to leave their jobs. In early 2006, a school principal in Helmand explained in a 2019 interview, the Taliban gave three directives via night letters: do not work with or for the government or international military forces; do not engage with the Afghan government, Afghan security forces, or international military forces; and do not send your children to school, because it is forbidden in Islam. The Taliban targeted or killed teachers who refused, both to punish them and to send a broader message to civilians.

In 2006, in one of the first documented attacks against schools in Helmand, the Taliban killed a headmaster in Gereshk district in front of his students because he had ignored their order to close schools. Many teachers across the south left their jobs and fled to areas more firmly under government control. Interviewees said that no one came forward after these killings to engage the Taliban on the issue of education and that civilians in the south generally had little room to lodge complaints relative to other areas. According to an elder from Helmand, no one dared talk to local Taliban about reopening schools because it could have been

“We knew [the Taliban] hated schools,” one elder from Paktia said in 2019, but “we kept engaging them on our positions when it came to schools and continued to argue that schools pose no threat to the Taliban, nor is the education system against sharia.”

misinterpreted as a pro-government position (which would likely result in a beating, or worse).

During the surge, Operation Moshtarak in Helmand, Operation Hamkari in Kandahar, and other offensives cleared the Taliban from several southern districts, allowing some schools to reopen. The Taliban campaign against education in the south nonetheless continued, at least until 2015. Residents of Uruzgan, Helmand, and Kandahar reported in 2011 that, even in areas under government control, their children were warned not to attend state schools due to “the ‘bad’ ideas being spread through the government educational system.” This narrative, connecting “bad” morals with the state education system, found fertile ground in the culturally more conservative areas of the south. Security fears also led to families preemptively prohibiting their children from attending school.

Change has been slow and uneven in the south. For example, it was not until 2019 that the Taliban agreed to open schools for the first time in northern districts of Zabul Province, including Day Chopan, Khaki Afghan, and Arghandab. Until that point, local Taliban commanders had opposed schools. The shift to opening schools appeared to be a result of local advocacy, which eventually persuaded local commanders in Zabul that doing so was in their interest.

In the south, closing and attacking schools—the de facto Taliban policy until 2009—had not created significant problems. However, taking a strong stance against education elsewhere would have undermined the community support the Taliban needed to survive. As the Taliban expanded throughout the country in the early years, it was more difficult for them to find entry points into communities than it had been in the south. Stronger community and tribal structures in the southeast and east, as well as the multiethnic composition of northern Afghanistan, presented obstacles, as did greater support for education in these areas. Civilian preferences forced the Taliban to compromise, particularly among communities that strongly supported education and where customary or tribal institutions were strong. In these areas, the Taliban used education as a bargaining chip to secure buy-in from local communities.

A more permissive stance was taken toward education in the southeast. The Haqqani and Mansour networks predominantly control the region. Although they are part of the Taliban, their unique access, relative autonomy, and links to influential figures allowed them to deviate from the education policy. The networks acknowledged the power of local communities and the strength of tribal structures in the southeast, and knew that they would have to accommodate them to maintain good relations. The Taliban’s anti-education policy was curtailed, at least for boys’ education. Girls’ schools, however, were closed in 2008 but later allowed—when communities demanded it—to operate until sixth grade.

The Taliban did gradually seek to regulate state schools. In 2012, they started to restrict the opening of new schools and prevent Ministry of Education employees from traveling to certain areas. In 2012, in the Shwak and Wazai Zadran districts of Paktia Province, as well as in some districts of Paktika, Taliban interference in education became more visible. The Taliban docked teacher pay for absences, and some teachers were asked to pay a percentage of their salary to the new military commander in Paktia, who had come from the south. The community was outraged. “We knew [the Taliban] hated schools,” one elder from Paktia said in 2019, but “we kept engaging them on our positions

when it came to schools and continued to argue that schools pose no threat to the Taliban, nor is the education system against sharia."

In eastern Afghanistan, the Taliban orchestrated comparatively fewer threats against the education sector. Only in 2010 did they slowly increase these threats. By this point, they had gained more control and established themselves as a genuine threat, even among communities with strong social structures. In March 2012, the Taliban set fire to a girls' school in Landi Basawal of Mohmand Dara district in Nangarhar Province. Civilians saw this attack as one of the first moves by the Taliban to crack down on education in the east as they had in the south.

Conflict dynamics were slightly different in the east. Here the Taliban were initially more focused on targeting international forces. They were slower to crack down on the many Afghans in the east working for the Afghan National Defense and Security Forces (ANDSF) and with the government. The Taliban were generally weaker in the east, many people there had relatives in the ANDSF, and tribal structures were relatively strong and stable; to attack the ANDSF under those conditions would have been counterproductive. Only around 2010 did the Taliban widely target those working with the Afghan army and police, causing many in Taliban areas to relocate to areas under government control. By 2013, the Taliban were actively targeting civilians working in government and began interfering more frequently in the provision of government services, including education.

In northern Afghanistan, patterns varied again. After 2009, Kunduz Province, Chardara district in particular, became a Taliban stronghold. Unlike in eastern Afghanistan, the Taliban targeted international and Afghan forces (including the police) from the outset, as well as the various militia operating in the area. Working for the government was forbidden—causing many civil servants to either quit their positions or relocate to the nearby provincial centers. In Aliabad and Chardara, and then progressively in other districts and the outlying areas of Kunduz city, the Taliban gradually exerted more control over the education sector. Because many communities could offer no resistance, the Taliban soon ran much of the Kunduz education system. Most notably, as civilian servants abandoned their posts, the Taliban could exert more control, ensuring that those loyal to them were hired for vacant teaching positions.

Regulating Schools

As the Taliban gained enough territorial control to roll out their parallel administration after 2014, education occupied a prominent role. To be clear, the Taliban sought to take over and manage state schools, effectively running them according to Taliban rules. The Taliban education policy clearly takes a pro-education stance, obliging the education commission to establish "modern educational institutions to the extent possible" and to "hire professional, knowledgeable and highly competent personnel for the betterment of educational activities."[33] Yet it also describes the ways in which the Taliban sought to control and alter the running of government schools.

To effectively coopt schools, authority for education had to be transferred from military officials, who tended to do what they wanted, to civilian officials, who would focus exclusively on operating within official policy. Under the current education policy, only a select few Taliban officials can engage with education-sector actors: the heads of the Taliban education departments (at the provincial and district levels), the shadow provincial governor, shadow district governors, and members of the provincial commission. This has reduced the control the military side has over civilian affairs, although some influence remains in practice (such as with appointments).

Interviews suggest that this shift from strictly military to more civilian control resulted in fewer school closures

in Taliban areas (though the south remained an outlier). Some closures had been driven by the ideological stance of local commanders, whereas other acts against schools appeared to be retaliation against the local communities. Additionally, the establishment of education positions created a greater incentive to keep schools open (that is, the expectation was that education officials would keep schools running, albeit according to Taliban stricture).

Taliban education officials begin exerting influence over schools gradually, observing teachers and policing attendance. The education policy makes special reference to contested areas, or areas where the Taliban are not in control but can have some influence over schools, noting that "a program should be prepared for establishment, supervision, and maintenance of schools and madrassas" in these areas.[34] Attendance tends to be an early area of focus. Absenteeism and "ghost teachers" (those on the payroll who draw a salary but never occupy their positions) are rife in the government education system and a common source of discontent. By compelling attendance, the Taliban can show that they add value.[35] People in Taliban areas routinely reported that teacher attendance had improved and schools were less corrupt. In areas where schools are under Taliban control, Taliban civilian officials meet with many principals every few weeks, as per official policy. Avoiding the Taliban is not an option for school officials. Few school employees would dare refuse a meeting; disobedience, or even just an objection to meetings, is punished, ranging from intimidation and beatings to immediate dismissal.

In some areas, the Taliban also sought to cut off interactions between government officials and school officials. In other areas, however, they allowed school officials to maintain contact with provincial and district education officials (though only after being granted permission by the Taliban to do so). Nonetheless, in the Taliban's view, this was the final step in undermining the government's legitimacy in the education sector: the government could no longer monitor government schools without Taliban consent. The Taliban also perceived that coopting the state education system undermined the government's legitimacy while boosting their own. Furthermore, it was cost effective: Taliban leadership did not need to find funding or resources for schools because the government, and indirectly the international community, continued to pay for them. They saw the education sector not only as a way to win hearts and minds but also as a possible source of income generation for some of their fighters and their families. Although the Taliban would never earn much from the education sector (relative to taxes or opium), it appeared to be enough to sustain the structures that they created to manage it. That said, this self-sustaining model for the education sector developed only with time; initially, the Taliban diverted resources from elsewhere to support it.

The Taliban's stance toward education has become increasingly outward facing and directed toward international audiences. In 2017, the leadership reiterated that it is "committed to economic, educational and comprehensive development for our people with firm determination" and urged that "mujahideen should continue paving the way for religious and modern education and rehabilitation work as per the demand of the people."[36] At the informal talks held in Moscow in February 2019, the Taliban stated that "religious and modern education are necessary for the success of all Afghans and Afghan society."[37]

The Taliban leadership appeared to hope that its demonstrable support for education might force the international community to revise its view of the Taliban as anti-modern and regressive, and to recognize that it is capable of managing service provision. Leadership is aware that education is an international priority in which donors have invested billions of dollars. It knows that it must be seen as willing and capable to support education under any postwar settlement.

CURRENT POLICY

Current Taliban education policy is outlined in two key documents. The first is the education policy itself, which includes 101 articles developed by the education commission. Second are the guidelines, seemingly drawn from the policy on the ground. These guidelines were likely shaped by multiple entities, including the provincial commissions, the PRPs and DRPs for education, as well as military commanders and religious scholars.

Taliban regulation of schools emphasizes religious education. The government curriculum includes a considerable focus on Islam, but the time devoted to it decreases as students age. The Taliban emphasis, however, is consistent throughout a student's education. Taliban leaders have replaced the religious books in the government curriculum (which they find objectionable). Under the Taliban's education policy, it is compulsory for students to memorize the last ten *sipara* (chapters) of the Quran and for teachers to teach from Islamic materials every day. Further, teachers must not teach religious subjects at the end of the day but instead earlier in the day (presumably to ensure that they have students' full attention and that these subjects are not neglected).

Although the Taliban generally allow government textbooks, they regulate the content of these materials. Education commission staff are instructed to review the contents of every book used in primary and secondary school classrooms. Among other things, guidelines stipulate that:

- Pictures that show women and men sitting together are to be blacked out;
- Images and illustrations in books are checked to ensure that the dress of those in the pictures conforms with the Taliban's interpretation of Islamic code;
- Articles, paragraphs, and sentences are to be removed if they include information the Taliban would consider to be persuading or encouraging students to follow music, concerts, or any other type of un-Islamic or haram activities; and
- Content that would create a negative perception or image of Islam or the Taliban is to be removed.

Implementation of this and other guidance, of course, varies from place to place: the Taliban's regulation of the curriculum is influenced by local preferences and advocacy.[38] Above all, the Taliban's curriculum policy focuses on two things: elevating religious teaching and principles, and removing content that undermines Taliban ideology. The policy states that "prohibited and inadmissible subjects" include those "that are against jihad, subjects that are in contradiction with sharia, immoral subjects regarding Muslim women, and subjects of submission of unjust laws of Infidel powers."[39]

In practice, the Taliban pay more attention to religious subjects than secular ones. Concerning secular subjects, regulations focus almost exclusively on removing "offensive" content. This has, in some places, included materials on culture, civic education, and governance. The technical content of secular subjects is otherwise mostly left intact.

Staffing

The Taliban vet and approve prospective teachers to ensure that they do not pose a threat. They typically also add credential checks and investigate prospective teachers' beliefs and backgrounds in various ways. Teachers are often required to demonstrate that they pray and that they do not harbor any negative feelings toward the Taliban. The Taliban also try to ascertain a candidate's true opinions about the insurgency by asking others about the candidate. Teachers from outside the immediate area are typically not trusted and are generally rejected for positions (though it is uncertain how many qualified teachers want to work in areas under Taliban control, so it is unclear how many are actually rejected on these grounds). The Taliban also typically exclude anyone related to a member of the ANDSF or to government employees.[40]

To better control the content of education and to use education jobs as patronage, the Taliban have

Taliban leaders and military commanders were clear about their position: military imperatives take precedence. They cannot be expected to take precautions to protect civilians and their assets if doing so would inhibit their ability to achieve their military objectives.

increasingly sought to influence recruitment. One consequence is that more religious scholars have been hired as teachers. Taliban officials have justified this by arguing that qualified religious scholars are needed to teach the religious texts the Taliban have introduced. Some civilian interviewees expressed a different interpretation: that religious scholars were recruited because they were closely linked to the Taliban and were meant to present a positive image of the Taliban and to indoctrinate students with Taliban ideology. Some also felt that the Taliban wanted to reward religious scholars who supported the Taliban with salaried positions and greater responsibility. Many civilian interviewees felt that the quality of education had deteriorated as a result of the Taliban's presence and complained about teachers' methods and lack of subject knowledge. They felt that the Taliban neglect of pedagogy and secular subjects and the priority given to recruiting religious scholars for teaching positions (many of whom lacked a primary nonreligious education) was harmful.

The Taliban have used schools to portray themselves as intolerant of corruption. One way they do so is by compelling teacher attendance. Local procedures vary, but in Kunduz most schools in Taliban-controlled areas use two attendance sheets—one for the Afghan government and another for the Taliban. An absent teacher is frequently recorded as present on the government sheet so that they will be paid by the government even for days they are absent. The Taliban then dock the government pay for absent days and retain the money.

Aside from religious teaching, the Taliban have paid considerably less attention to the quality of education. Teachers reported being tested on religious subjects but not on secular knowledge (such as science and math). This situation may, however, be changing. In 2019, a Taliban delegation reportedly visited schools to ask students about their teacher attendance and whether they were able to teach effectively.

The Taliban also ban dress it considers un-Islamic and un-Afghan (such as ties or tight trousers). Taliban policy recommends traditional local dress, such as *shalwar kameez*, instead. Finally, the Taliban must grant permission for any government education workers, including monitors, technicians, and engineers, to visit schools (although this varies by province and is not detailed in the education policy). The Taliban often use these visits to demand more support, such as more schools, teachers, or resources.

Protection

Intentional attacks on civilian targets, such as schools, are a violation of international humanitarian law (IHL) and may constitute war crimes. The Taliban leadership nominally subscribes to IHL: it does not agree to all provisions of IHL but has affirmed many important ones, including the idea of limits to war. The Taliban's education policy clearly states that no one is permitted to "destroy or burn schools or other educational institutions." However, if "the enemy" has occupied an educational facility, it loses its protected status, is considered a military installation, and can be attacked.[41]

The question of whether, and under what conditions, the Taliban observe IHL or actually protect schools is more complicated. The difference in the protection (or lack of it) for schools in areas of Taliban control and those in areas of active contestation or government areas is clear. In contested areas, the Taliban have shown that they care little about protecting schools. Interviews indicate that the Taliban would be highly unlikely to call off an attack or offensive against the ANDSF or international forces because a school might be damaged or destroyed. This applies not only to educational

institutions but also to clinics, aid organization offices, homes, and civilians themselves.

In interviews, Taliban leaders and military commanders were clear about their position: military imperatives take precedence. They cannot be expected to take precautions to protect civilians and their assets if doing so would inhibit their ability to achieve their military objectives. The general attitude is that if Taliban fighters are putting their lives at risk for the sake of Islam, then civilians should also make sacrifices. Yet the Taliban do take some measures to prevent harm to civilians. For example, both leaders and fighters generally recommend that civilians leave an area while fighting is ongoing or imminent, and civilians reported that schools were often closed during such periods. However, contrary to IHL, the onus is on civilians to prevent harm to themselves, not on the Taliban to protect them.[42] Warnings are explicit: fighters will not halt their operations, regardless of whether civilian homes, schools, or mosques are likely to be damaged in the process.

Schools in actively contested and government areas are still, at least during periods of fighting, commonly viewed as enemy rather than civilian property and thus a legitimate target. For example, in 2012, when most schools were open in the Taliban-controlled areas of Kunar Province, schools close to several district centers were shut down. A school near Marawara district center remained closed for two years because the Taliban frequently attacked the area. The local community was warned—by the Taliban—to not go to any of the many schools in the vicinity. The Taliban in practice placed little apparent importance on the collateral damage caused by their attacks. Schools were no exception.

Female Education

Female education has been subject to relatively more violence and restrictions, though the Taliban's stance on this issue has also evolved. It remains an issue on which the array of viewpoints within the movement is wide ranging, and which continues to be debated and discussed. The girls' schools that had been opened after 2001 became frequent targets in the early years of the insurgency. By the end of 2006, the Taliban were sending letters and verbal messages to communities with girls' schools, demanding that they be closed. Girls' education was often portrayed as leading to immorality.[43] Some communities closed down their girls' schools in response to these warnings; others resisted. The Taliban then burned or destroyed the buildings, or beat or kidnapped teachers and their family members. Shutting down the girls' schools in some areas was relatively straightforward: many people either shared the Taliban's disapproval of girls' education or were too scared to oppose these policies, so resistance was low.

The Taliban's becoming more open to education in general after 2009 created an opportunity to push for female education. The Taliban were usually intent on closing girls' schools, but community support for female education heavily influenced policy. In southern Afghanistan, pushback from communities on closing the few girls' schools that had been opened was minimal, and no girls' schools were allowed to operate. In northern Helmand, girls are not even allowed to go to mosque; parents are told to hire a mullah to teach girls at home. In the southeast, the Taliban did not initially intervene, but eventually closed girls' schools in some districts under their control. Later on, the Taliban agreed to allow girls' education, but only to the sixth grade and only in those districts where communities advocated for it. In the north, pressure for girls' education was generally less than elsewhere. Today, in many places in the northern province of Kunduz, girls are allowed an education up to the sixth grade.

The general pattern is that the Taliban allow girls' education until sixth grade when the community advocates for it; where they do not, girls' schools are closed. According to interviewees, part of the problem was that the communities did not fight for girls as hard as they fought for boys. Some interviewed believed that

because people stood up firmly for boys' education in areas of the south, east, and north, the Taliban allowed boys' schools in these areas. Advocacy was not always a guarantee, however. In Paktia's Zurmat district, where the Taliban were strong, they closed girls' schools despite the community's request to keep them open. Less than twenty miles away, however, in Sayed Karam district, girls were allowed an education up to grade six—despite strong Taliban presence. The Taliban continued to threaten girls' schools in government-controlled areas as well, but interviews indicated that threats have dropped off significantly since about 2015.

Despite this stance on girls' education, interviewees suggested that the Taliban have started to allow girls from Taliban areas to go to school beyond grade six in government-controlled areas. Very few girls from Taliban-controlled areas attend schools in areas under government control, however, given the formidable logistical, cultural, and security challenges of doing so. However, this does appear to occur more frequently in the north. The Taliban no longer speak out against the practice, which civilians see as a significant improvement. In the past, they said that the Taliban would not have allowed girls from their areas to go to schools in government areas.

References to female education in the current Taliban education policy are oblique. The policy states that its goal is "for a boy and a girl" to learn the "essential bylaws according to Islam, Sunnah, Hanafi Sect and learning how to read and write . . . [and] also to seek some knowledge of History and Geography." The policy also says underage girls (those too young to require a hijab) can seek Islamic education in mosques, madrassas, or private homes, and the PRP should ensure that they can do so. No specific mention is made of formal girls' schools, but women may undertake Islamic education as well as "sound, necessary" education (though these criteria are not further elaborated). Women's education must be in line with Islamic principles (specifically Hanafi) and Taliban procedures. Additionally, it is permissible only in favorable conditions (though these are not described).[44] The degree of vagueness effectively allows local Taliban officials near-complete discretion to shape the rules for female education.

Health Policy

The Taliban see the health sector as far less threatening and more beneficial than the education sector. Although the Taliban's initial involvement in health was driven by the need to secure treatment for wounded fighters, it has developed increasingly sophisticated policies to coopt, regulate, and take credit for health work in areas under their control. Much of this was shaped by their interactions with the aid agencies providing health services, through bilateral and primarily local negotiations over access.

EVOLUTION OF HEALTH POLICY

The Taliban have been broadly permissive toward health services, a position driven by necessity and strong demand by the local population. The demand for health care and respect for doctors was generally high in Taliban areas, and the Taliban generally saw little reason to obstruct health access. This might strain credulity for some, given that Taliban violence has destroyed hundreds of clinics and public health-related facilities, particularly in the southern and southeastern parts of the country. In 2007 alone, the Ministry of Public Health reported that thirty-two health facilities had been attacked or forced to close.[45] Nonetheless, unlike schools, clinics were never specifically designated targets in Taliban policy.

In some instances, however, specific clinics appear to have been secondary targets. Particularly early on, it appears that the reason was often because they were run by NGOs or the government, who were the primary targets. At the time, government facilities and aid agencies were viewed as legitimate targets. Later on, health facilities were typically targeted at the local level when they were seen as explicitly supporting the enemy or when attacking them would undermine Afghan or international forces. For example, in 2014, the Taliban burned down a clinic in the Meland area of Gardez in Paktia Province, claiming that the clinic provided poor quality services. However, some of those interviewed believed that it was attacked, at least in part, because it was near an Afghan army base. In the Taliban's view, they were not targeting health activities as such—they were targeting the enemy. In numerous instances, the Taliban have used health facilities as firing positions or in which clinics have been collateral damage. Military and security imperatives take precedence for the Taliban, and access to health care is no exception.

The Taliban have increasingly sought to coopt and control health services, just as it did for education. Yet an equal if not more important concern for the health commission has been the treatment of wounded fighters. Long before it started regulating clinics, the health commission was focused on the transfer of wounded fighters to Pakistan for treatment, raising money to pay for treatment, and putting in place a system to ensure the continuous care of patients through recovery. Early on, some larger Mahaz had contracts with health facilities in Pakistan to treat their injured fighters; other commanders either personally funded or received help from other Taliban commanders to fund fighter treatment. These systems became increasingly sophisticated over time. The Taliban reportedly contracted with hospitals in Pakistan to manage the care wholesale, and, at present, at least one person in a given Taliban area is responsible for the care of wounded fighters. This concern is not covered extensively here but remains a Taliban priority. Both through the high-level health commission meetings and local negotiations, the Taliban have continuously pressured humanitarian actors to support combatant care.

US soldiers wait inside a destroyed health clinic in the Pech Valley of Afghanistan's Kunar Province in November 2009. The US-funded health clinic was bombed by Taliban fighters earlier in the year. (Photo by David Guttenfelder/AP)

In regulating civilian access to health care, the Taliban applied less scrutiny than in education. Unlike education, the Taliban do not see the traditional health sector as posing a political, military, or ideological threat, and thus harbor less underlying distrust for it. When consulted, religious scholars reportedly could find no grounds in Islam for interfering with it. The generally positive Taliban attitude toward health interventions has allowed the government and aid agencies comparably greater access than in other sectors.

As the frontline providers of health care, aid agencies have some power to influence Taliban health policy. Under the main national health program, the Basic Package of Health Services, the government contracts international and Afghan NGOs to deliver health services in each province. NGOs and UN agencies also provide an array of other health services outside the government framework. As the Taliban presence increased, aid agencies increasingly found themselves forced to negotiate with the Taliban to continue operating. The Taliban imposed two core conditions on access: the Afghan government must not be perceived to receive credit, and clinics must have no association with pro-government forces. Beyond this, variation across the country was significant.

Health organizations were in an extremely difficult position: they needed Taliban permission to work safely, but feared that engaging with the Taliban might anger the government and donors, and result in their funding being cut—or worse. The Afghan government, donors, and military forces had no clear rules in place on what was acceptable and what was not when it came to engaging with the Taliban. Donors and the government pushed agencies to provide health care in “remote”

areas but did not address the reality that this would require negotiating with the Taliban. Agencies at times found themselves accused of supporting the Taliban or had staff arrested by the government and international forces.[46] Few agencies openly stated that they negotiated, directly or indirectly, with the Taliban. Most said that they relied instead on community acceptance to gain access, but rarely articulated what this meant.

When agencies negotiated with the Taliban, they did so in secret. Typically, they negotiated without the permission or knowledge of their donors or the Afghan government, and without coordinating with one another. Fear of being caught was one factor that drove secrecy; competition for funding and presence was another.[47] This secrecy and lack of coordination allowed the Taliban significant leverage. Because NGOs did not negotiate collectively or coordinate, the Taliban were able to play various NGOs off against one another. Taliban conditions for access varied according to local commanders' prerogatives or what they thought they could get from each agency. It appears that, when NGOs were weaker, the Taliban tended to demand more. Had they coordinated or negotiated collectively, agencies might have been better able to share successful strategies.

Many health NGOs negotiated with the Taliban indirectly through community elders or other Taliban interlocutors. Elders played a vital role as intermediaries for the Taliban, the government, and their communities. The strength of elders and the community vis-à-vis the Taliban thus determined NGO leverage in negotiations. In the southeast and east, the tribal system has traditionally been very strong. In the south and north, negotiations have been more difficult. Tribal and customary structures were relatively more weakened by the preceding decades of war and further targeted by the Taliban. Many NGOs in the south instead approached the Taliban through individual interlocutors, such as relatives of Taliban members.

Conditions for negotiations were more favorable in the southeast and east than they were in the south. In these areas, Taliban commanders were permitted by leadership to negotiate and compromise where the community demanded it. Meanwhile, in southern Afghanistan, Taliban commanders held more negative attitudes about NGOs and government-related activities and were more likely to believe that health care was tied to the international forces or the Afghan government. Commanders used such justifications to deny or obstruct health access in their area of control. The leadership did not appear to challenge this in any meaningful way. Additionally, community advocacy to open clinics or carry out vaccinations was nonexistent—and understandably so, because the Taliban posed a greater danger to civilians in the south between 2006 and 2010 than in any other part of the country.

However, various political dynamics facilitated greater Taliban openness for health access negotiations, particularly from the surge era onward. The Taliban were then under pressure politically and militarily and looking for ways to meet community demands for greater access to services. Although a small group of UN agencies and NGOs had begun high-level negotiations around polio vaccinations and health access relatively early on in the insurgency, few others engaged at the senior level until much later. By 2014, extensive networks had been set up on both the political and humanitarian tracks. The Taliban have regularly engaged with aid actors on the ground and through the Qatar office, which has allowed health actors to expand their access. After the 2015 attack on Kunduz city and subsequent major Taliban military operations, humanitarian actors intensified their push to engage with the Taliban, both the leadership and on the ground, on health access and IHL.

Although they were ostensibly independent of each other, political and humanitarian tracks of dialogue were often mutually reinforcing. In interviews conducted in Doha in 2018, members of the Taliban leadership conceded that the decision to engage aid organizations was driven not only by health concerns but also by their desire for political recognition and to improve

The Taliban do not explicitly restrict access to health care, but their broader policies have that effect. In particular, restrictions on women's freedom of movement—such as requiring women to be accompanied by a male relative when leaving the house—limit their access to care.

their public image. The more aid actors and the Taliban interacted, the more positively the Taliban viewed these interactions, and the harder the Taliban worked to respond to humanitarian concerns. The Taliban have not always delivered, or been able to deliver, what the humanitarian actors demanded, but they have sought to give the appearance of at least trying to do so. They undoubtedly recognize the political value of engaging with aid actors, but this engagement is also driven by reliance on aid agencies to deliver health services in the territory they now control.

CURRENT POLICY AND STRUCTURES

A commission for health, based in Pakistan, oversees health activities inside Afghanistan. The head of the commission has two deputies, respectively in charge of the eastern zone, based in Baluchistan, and the western zone, based in Peshawar. It also has an administration department and likely some subcommissions. Inside Afghanistan, health PRPs are recommended by the head of the health commission in consultation with the provincial governor; appointments are approved by the rahbari shura. District officials are recommended and appointed by the health commission in consultation with provincial and district governors.

Although these positions took on a more active role and became more numerous after 2014, district health positions still seem less common than education positions. In some provinces, for example, DRPs appear to cover several districts. In areas of intense military activity (such as Kunduz and Helmand), health personnel seem to be more concentrated and active. Many health NGOs increasingly engage mid-level Taliban commanders, officials, or leadership on these issues, but ground-level engagement is still required for them to deliver health services safely.

At present, Taliban health officials vet and approve the head of the district hospital or hospitals and doctors in the Taliban areas. The Taliban may directly introduce a candidate to the NGOs or government, or the Taliban's representatives will vet and approve the candidate the NGOs or the government select. In the latter case, the Taliban investigate the background of the individual, checking their association with government officials and security forces as well as their medical qualifications.

Trust is even more important because clinic staff not only interact with civilians but also treat Taliban fighters. The Taliban must be able to trust these individuals to not inform on them to security officials. Although they often come from outside, health staff live in Taliban-controlled areas, interact closely with the local population, and as a consequence know a great deal about developments in and around the district or region. The Taliban fear clinics may be infiltrated by anti-Taliban elements, such as spies for the government security agencies. Unlike locals, who leave the area infrequently, health staff from elsewhere will often go to visit their homes. This increases the risk, in the Taliban's view, that they might share information with the Afghan security forces or the government.

Although the Taliban do not openly admit it, health-sector jobs are also a powerful form of patronage and an incentive for civilian support. Because the Taliban want both trustworthy appointments and to use these appointments as patronage, Taliban officials have been known to suggest relatives and close associates for positions. In Paktia, for example, a top provincial commander's brother has served as the head of a clinic for more than a decade. Work in the health sector pays well, far more so than education, and relatively high wages incentivize the Taliban to influence recruitment. A doctor's income is roughly six to twelve times more than

the average in Taliban-controlled Musa Qala. Lower-skill jobs, such as polio vaccinators, are also relatively lucrative. The Taliban can more easily find candidates among their ranks for these kinds of appointments, which do not require extensive medical expertise.

The Taliban want to demonstrate their dominance over NGOs and the government by controlling health services. In doing so, they challenge the authority of the Afghan government and NGOs. It has a performative aspect, in that the Taliban want civilians to see this dominance. They also want credit from the local population for cracking down on corruption and "delivering" health care. The Taliban monitor clinics, but again are limited by lack of medical knowledge. The Taliban check the clinics to make sure that staff are present and that they provide adequate medicines and services.

After inspections, the Taliban may demand that vacant *tashkil* positions for doctors, midwives, or nurses need to be filled by the Ministry of Public Health or the relevant NGOs. In the event of medicine shortages or faulty equipment, the Taliban typically raise these issues with the NGO or Ministry of Public Health, either directly or indirectly. In some instances, clinics have been temporarily closed until the problems have been resolved.[48]

Although the Taliban do not explicitly restrict access to health care, their broader policies have that effect. In particular, restrictions on women's freedom of movement limit their access to care. According to Taliban rules, women must be accompanied by a *mahram* (a male relative) when leaving the house. This often includes traveling for medical care. In some provinces, such as Helmand, this is strictly enforced, whereas in Paktia and Kunduz it is not. This situation has presented acute problems for women who must cross lines of control to get adequate care. Midwives in both government- and Taliban-controlled areas of Helmand interviewed in 2018 believed that most women in rural Helmand could not access hospitals in Lashkar Gah because their male relatives feared being arrested by the National Directorate of Security.

The Taliban appear to have tried to extend greater protection to health work over time (releasing various statements on protection of health care, reiterating the protection of health workers in Eid and other statements). However, the Taliban do not protect health access to the degree required under IHL. IHL does not permit the occupation of health facilities except in instances of military necessity.[49] Individuals interviewed said that, as a matter of policy, the Taliban would not halt military operations if a health facility was likely to be destroyed in the process. In Helmand, for example, a midwife recounted in 2018 how the Taliban used her clinic as a firing position. In Kunduz, the Taliban have attacked several health facilities close to district centers; government buildings were the intended target, but health clinics were caught in the crossfire. As is true of schools, health facilities in government or contested areas are given significantly fewer protections than those in Taliban-controlled areas. A good example is in Ghazni Province, where the Taliban repeatedly attacked a health facility near the district center in 2012. After the facility was moved into a Taliban-controlled area, it faced no more problems.

Fighting often obstructs access to health care for civilians.[50] IHL stipulates that parties to a conflict must not obstruct the provision of care and must facilitate health access for the sick and wounded. Interviewees recounted numerous cases in which pregnant women and the sick or injured have died when delayed or prevented from reaching a clinic due to fighting between the Taliban and Afghan forces. In one case in Kunduz, a pregnant woman and her baby died on the way to the hospital because the Taliban would not let her car pass. The Taliban usually deny preventing access to health care in such scenarios. They typically claim that these deaths are caused by airstrikes or night raids, and the dead are often referred to as having been "martyred."

The international community has made extensive efforts, often through local implementing partners, to conduct polio vaccination campaigns across Afghanistan. This effort became increasingly challenging as the

Taliban's presence expanded. In August 2007, a letter issued in Mullah Omar's name—and similar letters or directives for subsequent campaigns—instructed fighters to allow vaccination and urged parents to have their children vaccinated. Such letters gave the World Health Organization, UNICEF, and their implementing partners permission to conduct polio campaigns. As true of other issues, the Taliban consulted religious scholars, both in Afghanistan and Pakistan, who examined vaccinations from a religious point of view. They could not find anything forbidding vaccination in Islam, despite various conspiracy theories that had given some Taliban cause for concern.

Local concerns nonetheless hampered vaccination. When religious scholars or imams in southern Helmand Province asked communities to participate in vaccination campaigns in 2017, some Taliban commanders opposed it for religious reasons. Sheikh Mawlawi Khatib Sahib, a prominent religious scholar in northern Helmand, said during Friday prayers that vaccinations were permissible. Vaccinations then proceeded. Although this stance on polio vaccinations did not become an official policy, it at least made vaccinations less of a controversial issue with the Taliban's military leadership.

Nevertheless, those opposed to vaccinations shifted their objections from religion to security. Security proved an even more convincing justification after it was revealed that a fake vaccination drive orchestrated by the CIA played a role in the killing of Osama bin Laden in 2011. The Taliban most frequently ban polio vaccinations when airstrikes or night raids increase, or when delegations of prominent Taliban are moving through an area. When the agencies in charge of vaccinators wanted greater assurances that they were being carried out (notably when new cases surfaced in areas that had been reportedly covered), they often ran up against Taliban security concerns. The requirement that vaccinators visit all households has also occasionally been problematic. This insistence on greater control and monitoring (particularly during periods when targeted killings, airstrikes, and night raids increased) made the Taliban uneasy.

The Taliban have one powerful incentive to allow vaccinations: patronage. The Taliban's control over the sector effectively turned into a microenterprise. Ostensibly out of concern for security, the Taliban have prohibited specific individuals hired by NGOs and the Afghan government to run vaccination campaigns in areas under their control. The Taliban now have firm control over vaccinations and therefore can dictate the hiring and terms of access, and also make money from charging for the use of cars, "guides," and other services they offer. Patronage has also occasionally been an incentive to obstruct vaccinations. According to interviews with a Kunduz health worker in 2017 and a Taliban interlocutor in Dubai in 2019, the Taliban used periodic bans on vaccinations to bargain for higher wages or other measures that would provide them more profit from campaigns.

Afghan men stand near a damaged house following a Taliban attack in Ghazni Province on August 15, 2018. A Taliban assault on two adjacent checkpoints in northern Afghanistan killed at least thirty soldiers and police. (Photo by Rahmatullah Nikzad/AP)

Complaints and Civilian Casualties

Piecing together the Taliban's policy mechanisms concerning mitigation of harm to civilians was perhaps the most challenging part of this research. These efforts have been, at least until recently, largely ad hoc and variable, and thus difficult to trace. Whereas the Taliban publicly claimed in statements that certain bodies or mechanisms existed, their presence was often somewhat difficult to detect on the ground. And whereas the Taliban or others insisted that policy change had been instituted, it was at times hard to see evidence of it in the data on civilian casualties or in civilian accounts of Taliban behavior. What follows is a partial account of how the Taliban sought, through various mechanisms, to deal with accusations of harm to civilians and abusive or ineffectual practices.

A complaints delegation appears to have been established in 2011 and reportedly traveled to areas inside Afghanistan and met with civilians from 2012 onward.[51] This delegation initially focused on harm to civilians caused by local Taliban military operations and later expanded to include complaints about civilian governance. Around 2013, a commission was established under the military commission to investigate civilian casualties. By 2017, they had merged into the Commission for Prevention of Civilian Casualties and Inquiry of Complaints, which appears to report directly to the rahbari shura.[52] The delegations continued to fulfill an investigation and complaints function under the PCCIC, but the PCCIC's focus seems to be on those incidents

caused by Taliban adversaries for use in advocacy with the international community and propaganda purposes.

Delegations were and continue to be sent into Taliban areas to register complaints against the local Taliban. According to interviews, the establishment of the complaints commission was driven not only by the desire to improve local perceptions of the Taliban but also by Mansour's desire to institute greater control over Taliban fighters (related to the reforms discussed earlier). Because the delegations reported directly to the leadership, they provided a direct way to monitor military commanders' behavior and relations with the population.

People who interacted with the delegations said they generally included a mix of senior-level religious scholars, civilian officials, and military commanders. The delegations were usually small—in some cases just four to six people. People who interacted with them said the delegates were primarily based in Pakistan, and that, to guard against partiality, individuals could not be deployed to their province of origin. The delegations typically worked closely with the shadow provincial administration, asking the local Taliban leadership to arrange meetings with the population. Attendees were then selected and approved by the provincial commission, the provincial governor, or the relevant district governors and commanders.

Civilians interviewed were initially optimistic that this mechanism would improve Taliban accountability, but the delegation system lost credibility over time. Civilians faced retribution for complaining, did not feel their complaints were addressed, and often perceived the delegations as useless. One delegation visit to Paktia illustrates this point. The delegation opened the meeting by expressing gratitude for the local Taliban's sacrifices and the community's cooperation. They then suggested that local Taliban leave the room to enable a frank discussion. The commanders left, but three guards for the delegation remained. Interviewees said their faces were hidden but believed that the guards were local Taliban.

Several of those present said they were still hesitant to speak freely, but many did so regardless. In 2018, an elder in Paktia recounted the discussion:

> We started one by one, first speaking about the corruption in the Taliban justice system and how those who win cases are those who have a lot of money; about Taliban intimidating and threatening a family because the family did not want their daughter to become engaged to a particular Taliban commander; about offensive fighting by the Taliban from the houses of civilians; about using IEDs [improvised explosive devices] on the main road causing a lot of civilian casualties; and about the intimidation of tribal elders or general elders. We also said that you guys [the delegation] just come here and write things down, and in the end do nothing to address the complaints.

A month later, the Taliban arrested several people who complained at the meeting on charges of collaborating with the Afghan government. Civilians interviewed said the allegations were fabricated as a pretense for retaliation and that local Taliban intimidated others who had complained. The individual quoted lamented that "the Taliban delegation did not do anything about the complaints, including complaints about civilian casualties; rather, we all became victims once again of the Taliban."

Because local Taliban control who meets the delegations, only civilians who are staunchly pro-Taliban or too afraid to complain are invited. In 2016 and 2017, the Taliban also changed the setup of the meetings, ostensibly to limit the complaints shared. Large gatherings turned into free-for-alls, elders backing each other up and supporting one another in their complaints (as in the meeting in Paktia). Based on the belief that participants would be less emboldened, several small meetings were typically organized with delegations instead.

Interest in attending these meetings dwindled, and civilians said they became disenchanted. They felt that the Taliban lacked the political will to address complaints against commanders because doing so would negatively affect their military activities on the ground.

They also complained that the Taliban had yet to share or address any of the findings of the delegations. By 2018, interviewees in several provinces said that civilians would not meet with the delegations because doing so would be useless. One delegation to Paktia tried to find out why the interest in meeting them had decreased. According to a Paktia elder interviewed in 2019, locals who met the delegation informally told them that delegations "have come for the last few years every year, but you need to show us the results."

The delegations initially focused on fighter behavior, the conduct of military operations, and local Taliban treatment of civilians. As the Taliban's parallel administration expanded, they increasingly fielded complaints about shadow governance. Although they did not do much to police the behavior of commanders, they were reportedly more effectual in addressing governance issues. Interviewees said that the complaints delegation shares information with civilian commissions, such as health or education, about the problems in their area, and that they are relatively responsive. For example, if an elder complains about the local Taliban health policy, the complaints delegation shares the complaint with the health commission on the ground and, at times, the commission in Pakistan. The complaints commission is perceived to fulfill a useful function with regard to local governance, but it appears to have little impact on military conduct.

Successive versions of the layha, or code of conduct, committed the Taliban to ground rules, some of which were designed to mitigate civilian harm. These rules broadened over time. The definition of what counted as civilian, and who was theoretically entitled to protections, has widened. The Taliban have given no clear, consistent definition of who is a civilian and who is not, but they have occasionally delineated specific targets and specific protections. Until the revised layha of 2009, for example, government teachers were considered legitimate targets.

Civil servants were also an acceptable target, but a slow, uneven shift in this position from mid-2012 onward is apparent.[53] The distinction is now more precise: those working in service delivery ministries are not targets. In May 2019, the Taliban released a statement on their website declaring that "public welfare institutions, their workers, medical facilities, educational facilities, and international humanitarian organizations are all not only categorized as non-targets by the Islamic Emirate [the Taliban regime] but are given assistance in delivering services when needed."[54] However, those working in local governance, justice, and security forces remain targets. A member of the Taliban leadership explained in a 2019 interview:

> In UN law, a policeman is a civilian, the government servant is a civilian. But in our system, we say these are not civilians. If we are targeting one hundred police, the UN writes in their reports that this is one hundred civilians. . . . We keep talking to the UN about this: "How are you saying that a policeman is a civilian? He is a government servant, and we are against the government." We are not against the teachers. The teacher is a government servant. . . . The traffic department, we are not against them because they are controlling roads. We are against those people involved in the war. Police are the people who are going to houses to search, arrest, and target people. So how can you say he is civilian?

However, the Taliban increasingly implemented a policy that offered amnesty to those working with the security forces and government, and they occasionally list the names of those who have "reintegrated" on their website.[55] A 2016 Eid statement instructed members of the movement to "behave well with those who leave the (ranks of the) corrupt Kabul administration or are detained."[56]

Eid statements and other key messages increasingly focused on the protection of civilians.[57] The UN reported that twenty-five of the fifty-three public statements released on the Taliban website in 2012 addressed civilian casualties and human rights protection.[58] Many statements on civilian protection have been vague, urging fighters to take care not to harm or misbehave with the

Afghan security forces inspect the site of a car bomb attack in Ghazni Province on July 7, 2019. According to Afghan government officials, the bomb killed a few people and wounded dozens of others, many of them students attending a nearby school. (Photo by Rahmatullah Nikzad/AP)

population. The statement on the 2011 spring offensive, for example, instructed fighters that "strict attention must be paid to the protection and safety of civilians during the spring operations by working out a meticulous military plan."[59] In 2016, an Eid statement instructed fighters to "prevent civilian casualties, maintain justice and win hearts and minds of people; instruct them from time to time about people's rights and dignity."[60]

Successive waves of internal reform have to some degree helped support this shift (however uneven) on the ground. The Taliban leadership has introduced new procedures and checks on violence or punitive action, particularly since 2014. In theory, these should support greater protection for civilians. For example, by 2019, military commanders had lost the right to arrest someone without prior approval of the Taliban district governor, provincial governor, or another top-level commander. No Taliban fighter has the right to harm or kill a civilian unless they had been given explicit authority by a Taliban court verdict or other method. Unlike in the past, the military commanders were also forbidden from arbitrarily killing captured members of the ANDSF.

Although it is clear that the Taliban leadership has sought to increase protections for civilians, the rhetoric has not matched the lived experience of many. Despite restrictions, killings still take place "illegally." Interviewees recounted incidents they had taken up with the delegations or local Taliban of children and other civilians being wounded in Taliban operations and of civilians being summarily executed. The complaints delegation generally did not appear to address the issues. Local Taliban usually held the attitude that these incidents were an unfortunate part of jihad and that the civilians should stop complaining.

As discussed, the rules tend to be relaxed in areas of active contestation or government control.[61] Residents of the Greshk district of Helmand, the Zurmat district of Paktia, and the Chardara district of Kunduz all reported that the Taliban used their houses as firing positions and placed IEDs on main roads. These IEDs were intended to target government officials or soldiers but often killed others.

The Taliban also commit acts of perfidy and use civilians as cover for military operations. In Gereshk, local farmers had an understanding with the ANDSF at a local checkpoint that they could safely tend to land close to the checkpoint. The Taliban saw this as an opportunity to attack the checkpoint. In 2018, Taliban fighters pretended to be farmers asking for permission to work in the fields, but instead attacked. The result of these attacks was not only that civilians were barred from working in fields near checkpoints, but that Afghan forces targeted many farmers for cooperating with the Taliban. Such incidents are not uncommon. The Taliban deliberately put civilians in danger yet claim that they do "not fire to or from civilian places, and always tried to conduct operations outside populated areas."[62]

UN monitoring indicates that the Taliban are responsible for the majority of harm to civilians since the insurgency emerged. This is at odds with the picture that the Taliban would like to present—of a war of self-defense in which the cruelty and destruction wrought by pro-government forces justify their struggle. The creation of the complaints delegation, civilian casualties commission, and later the PCCIC, reflect a broader Taliban drive to claim the narrative on civilian casualties and use it to their advantage.

UN reporting on civilian casualties has been seen as particularly problematic for the Taliban. On August 15, 2010, the Taliban released a public statement in response to UN civilian casualties reporting. They proposed a joint commission to investigate civilian casualties, comprising members of the "Islamic Conference, UN's human rights organizations as well as representatives from ISAF forces and Islamic Emirate of Afghanistan."[63] The UN publicly responded that it would be willing to engage in dialogue with the Taliban if it were "premised on a demonstration of genuine willingness to reduce civilian casualties."[64] This exchange eventually led to the creation of a private channel of dialogue between the Taliban and the United Nations. The Taliban have nonetheless continued to complain that UN reporting is biased and incomplete.[65]

To be sure, Taliban motives for engagement with the UN are far more ambitious than merely complaining about UN reporting. A former Taliban commission member involved in this dialogue confirmed in a 2019 interview that they saw a political opportunity. Confidential talks with the UN did not imply formal political recognition, but gave the Taliban a sense of being heard and recognized (albeit privately) by the international community. Meetings have continued with regularity and eventually expanded to encompass broader humanitarian and development concerns. To sustain this engagement, the Taliban had to at least appear to listen and address at least some of the UN's concerns.

The Taliban have clearly taken some steps as a result of this dialogue. They claim, for example, that they have enacted policies that the UN has advocated for to protect civilians, and UN civilian casualty reports in some instances support these claims. Reducing the use of pressure-plate IEDs is one example. The UN has pressed the Taliban to abandon them (which they see as equivalent to land mines), arguing that their use frequently contravenes IHL rules on distinction, proportionality, and the necessary precautions to prevent civilian harm. Civilian harm from pressure-plate IEDs reached a high in 2016, but by 2018 had decreased 32 percent.[66]

The Taliban stepped up efforts to investigate and collect data about civilian casualties. The delegations had long collected civilian casualty information, including lists of recent incidents in the areas they visited. In June 2013, the Taliban leadership announced that it had established a civilian casualties commission, under the military commission, to investigate incidents caused

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by all sides in the conflict.[67] The commission, leadership asserted, had "resulted in substantial reduction of these losses as per our calculation" and punishment of those found to have broken the rules.[68] Such consequences are hard to identify, and the most evident impact the commission had was in improving Taliban data collection. Data collection intensified after the PCCIC was established in 2017. Some indications are that PCCIC representatives in the provinces undertake this work, but that delegations continue to play a role.[69]

These data fed into the monthly civilian casualty reports the Taliban began releasing on their website in 2013, which provided a counternarrative to UN and media reporting. The data were used in public statements, often to rebut UN claims or demonstrate that they had missed incidents caused by pro-government forces.[70] The Taliban scrutinized UN reporting and submitted information directly to the UN about incidents they believed the UN had overlooked. The UN then duly investigated these claims and, where they could verify these incidents, included them in UN reporting.[71] The data reportedly also fed into Taliban efforts to compensate civilians for the harm they caused, particularly after a new policy on monetary compensation for victims was established around 2016. In practice, however, this policy seems mostly symbolic. It appears to exist on a very small scale (given the considerable financial implications of widely implementing the policy) and used more in instances where it is deemed necessary for political or image-related reasons.

This is, of course, not only about addressing civilian harm but also about winning support. The Taliban have used civilian harm caused by pro-government forces as a rallying cry since the start of the insurgency. However, the dissonance between the harm they cause, on the one hand, and their bombastic public statements about the harm pro-government forces cause, on the other, detracted from their credibility, particularly in the early years of the insurgency. Over time, the Taliban began to collect data more systematically and present it in comparatively less partisan language. The Taliban's annual civilian casualty reports from 2018, for example, look much like UN reports in format, claiming impartiality and acknowledging the harm caused by both the Taliban and their adversaries—that is, pro-government forces and, more recently, Daesh (Islamic State). [72]

In summary, the PCCIC does not necessarily make policy per se, but monitors policy compliance. In the beginning, its critical tasks were to listen to the local population's complaints against military commanders and report them to the top leadership. Taliban leaders wanted to hear local complaints to get a better picture of how many casualties there were, but also to understand how its commanders were implementing orders. At present, the commission serves multiple functions: to give the appearance of accountability and to collect and disseminate civilian casualty information for propaganda and advocacy purposes.

Conclusion

What this analysis suggests is that the parallel political order that the Taliban have established is far more extensive and complex than the Taliban are often given credit for. Few insurgencies exhibit this level of organization, hierarchical decision making, and policy coherence. Few insurgencies have detailed education policies, or are able to coherently coopt and regulate state-provided services to the extent that the Taliban have managed.

Nonetheless, variation and local accommodation in the application of policy are clear. Personalities, individual preferences, and relationships influence policymaking and implementation. For example, the interpretation of policy by individual shadow governors or civilian officials has differed, and resulted in variation on the ground. Local Taliban have consistently adapted the movement's ideological precepts and central policies according to their own preferences and local imperatives. Confrontation has been rare, but some have simply found ways to avoid doing what the leadership has wanted them to do.

Although the Taliban leadership might like to present a more organized, hierarchical picture of their governance, policymaking in practice has been at least as much bottom-up as it has been top-down. This local adaptation and local decision making has been an essential ingredient in the Taliban's success and resilience. Thus, policymaking processes focus on achieving and maintaining consensus and unity of purpose rather than on imposing coherence at all costs.

Over time, Taliban policy has also increasingly been influenced by actors outside the movement. The degree of external influence remains modest but is important to recognize and understand. Research uncovered numerous examples of civilian influence on Taliban practice. Where civilians were well organized and determined, they leveraged their influence to, for example, ensure schools stayed open, girls were educated, or clinics were protected. Yet, as the PCCIC case showed, in numerous instances the Taliban showed almost total disregard for civilian preferences and opinions.

The potential for aid agencies to influence the Taliban has grown over time. The Taliban desire for international recognition, seen as key to achieving their political goals, has increasingly influenced their rhetoric and, to varying degrees, their policy. Aid agencies were not able to use this leverage as strategically as they might have done. They faced their own constraints on engaging with the Taliban, though these seem to have lessened over time. They now arguably have more leverage than before: the Taliban today rely heavily on these organizations to deliver services in areas the Taliban influence or control, and use the movement's relationships with aid agencies to enhance their international image.

Notes

1. Adapted from William Jenkins, *Policy Analysis: A Political and Organisational Perspective* (London: Martin Robertson, 1978).
2. See Amy DeGroff and Margaret Cargo, “Policy Implementation: Implications for Evaluation,” in *Knowledge Utilization, Diffusion, Implementation, Transfer, and Translation: Implications for Evaluation*, ed. Judith M. Ottoson and Penelope Hawe (San Francisco: Jossey-Bass, 2009).
3. Edward J. Clay and Bernard Schaffer, *Room for Manoeuvre, An Explanation of Public Policy in Agriculture and Rural Development* (London: Heinemann, 1986), 192.
4. These dates are subject to some debate. Senior Taliban members interviewed claimed that some of these commissions were established as early as 2003, but 2008 and 2009 seem more plausible.
5. Kate Clark, “The Layha: Calling the Taleban to Account,” Afghanistan Analysts Network, July 4, 2011, www.afghanistan-analysts.org/publication/aan-papers/the-layha-calling-the-taleban-to-account.
6. Soraya Sarhaddi Nelson, “Taliban Courts Filling Justice Vacuum In Afghanistan,” National Public Radio, December 16, 2008, www.npr.org/templates/story/story.php?storyId=98261034; Barnett R. Rubin, “Saving Afghanistan,” *Foreign Affairs,* January-February 2007, www.foreignaffairs.com/articles/afghanistan/2007-01-01/saving-afghanistan; Antonio Giustozzi, *Koran, Kalashnikov, and Laptop* (New York: Columbia University Press, 2009).
7. Confidential report circulated among UN agencies in June 2009.
8. Felix Kuehn and Alex Strick van Linschoten, "A Knock on the Door: 22 Months of ISAF Press Releases," Afghanistan Analysts Network, October 12, 2011, www.afghanistan-analysts.org/publication/aan-papers/a-knock-on-the-door-22-months-of-isaf-press-releases.
9. Dan Murphy, “Taliban attacks in Afghanistan not down after all,” *Christian Science Monitor*, February 27, 2013, www.csmonitor.com/World/Security-Watch/Backchannels/2013/0227/Taliban-attacks-in-Afghanistan-not-down-after-all
10. See also Ashley Jackson, "Life Under the Taliban Shadow Government," Overseas Development Institute, June 2018, www.odi.org/publications/11144-life-under-taliban-shadow-government; Borhan Osman, “Taleban in Transition 2: Who is in Charge Now?,” Afghanistan Analysts Network, June 22, 2016, www.afghanistan-analysts.org/taleban-in-transition-2-who-is-in-charge-of-the-taleban.
11. USFOR-A Public Affairs, “2014 Was a Year of Transition and Drawdown for USFOR-A,” US Army, January 26, 2015, www.army.mil/article/140724/2014_was_a_year_of_transition_and_drawdown_for_usfor_a.
12. Despite the hierarchy, personnel between the Mahaz and the Red Units overlapped somewhat. Red Unit fighters and commanders were recruited from the Mahaz, but their placement in Red Units set them apart from the Mahaz in reporting lines and responsibility.
13. As of October 2018, the US government estimated, using data provided by NATO Operation Resolute Support, that the Taliban controlled, influenced, or contested 46 percent of the country’s districts. Within this, Taliban presence was split into two categories: where they exerted control or influence, and where they were contesting power. The Taliban controlled or influenced fifty districts (12 percent of the country’s districts and an area where 11 percent of the population lives), and violently contested 138 districts (34 percent of the country’s districts and where 26 percent of the population resides) (Special Inspector General for Afghanistan Reconstruction, *Quarterly Report to US Congress*, January 30, 2019, www.sigar.mil/pdf/quarterlyreports/2019-01-30qr.pdf). US data, perhaps unsurprisingly, have been seen by many as inaccurately modest. In 2019, the *Long War Journal* claimed that the Taliban controlled, influenced, or contested 65 percent of the country’s districts (Bill Roggio and Alexandra Gutowski, “Mapping Taliban Control in Afghanistan,” www.longwarjournal.org/mapping-taliban-control-in-afghanistan).
14. Norwegian Ministry of Foreign Affairs and Ministry of Defence, *A Good Ally: Norway in Afghanistan 2001–2014* (Oslo, 2018); Steve Coll, *Directorate S: The C.I.A. and America’s Secret Wars in Afghanistan and Pakistan* (New York: Penguin Press, 2018); Barnett Rubin, “Open Letter to the Taliban,” *New Yorker*, February 27, 2018, www.newyorker.com/news/news-desk/an-open-letter-to-the-taliban.
15. Taliban Military Affairs Commission Policy, Chapter 1, Article 1.
16. Articles 13 and 71, Military Affairs Commission (Year 1439).
17. Not all civilian commissions have permanent representation at the local level. For example, commissions focused on service delivery and provision of public goods (health and education) tend to have representatives at provincial and district levels and to work with other officials (provincial and district governors and commissions) as required. By contrast, the Commission for the Prevention of Civilian Casualties and Inquiry of Complaints (PCCIC) has historically been roving with less stable provincial presence.

18. Taliban Education Commission Policy, Chapter 2, Article 21, and Chapter 3, Articles 25–26.
19. The education layha, for example, mentions a scientific committee and directorate of provinces.
20. Taliban policy documents indicate that these positions are also needs based. See Taliban Education Commission Policy, Chapter 2, Articles 22–23.
21. The Taliban claims that the PCCIC has "has [a] representative in all provinces in the country and investigates incidents of civilian casualties in a very rigorous manner." This was a response to UN monitoring in United Nations Assistance Mission in Afghanistan (UNAMA), "Afghanistan Annual Report on Protection of Civilians in Armed Conflict 2017," February 2018. (All UNAMA annual reports can be downloaded at https://unama.unmissions.org/protection-of-civilians-reports.
22. Taliban Education Commission Policy, Chapter 3, Article 34.
23. Mujib Mashal and Jawad Sukhanyar, "Taliban Target: Scholars of Islam," *New York Times*, May 28, 2017, www.nytimes.com /2017/05/28/world/asia/uptick-in-killing-of-religious-scholars-as-taliban-look-to-curtail-their-influence.html.
24. Kate Clark, "The Layha: Calling the Taleban to Account, Appendix 1. The Taleban Codes of Conduct in English," Afghanistan Analysts Network, July 2011, www.afghanistan-analysts.org/wp-content/uploads/downloads/2012/10/Appendix_1_Code_in_English.pdf
25. Clark, "The Layha (Appendix 1)."
26. See Anand Gopal and Alex Strick van Linschoten, "Ideology in the Afghan Taliban," Afghanistan Analysts Network, June 2017, www.afghanistan-analysts.org/wp-content/uploads/2017/06/201705-AGopal-ASvLinschoten-TB-Ideology.pdf.
27. The Ministry of Education reported that 357 students and teachers were killed in 2007, and the Afghanistan Independent Human Rights Commission (AIHRC) reported nearly half of the schools in the south were closed as a result of violence in 2008. See AIHRC, "Insurgent Abuses Against Afghan Civilians," December 2008, www.refworld.org/docid/4a03f7a82.html.
28. Human Rights Watch (HRW), "Lessons in Terror: Attacks on Education in Afghanistan," July 10, 2006, www.hrw.org/report/2006 /07/10/lessons-terror/attacks-education-afghanistan; Marit Glad, "Knowledge on Fire: Attacks on Education in Afghanistan," CARE, September 2009, www.care.org/sites/default/files/documents/Knowledge_on_Fire_Report.pdf.
29. HRW, "Lessons in Terror."
30. See also Glad, "Knowledge on Fire."
31. Clark, "The Layha (Appendix 1)."
32. Cited in Antonio Giustozzi and Claudio Franco, "The Battle for Schools: The Taleban and State Education," Afghanistan Analysts Network, December 2011, www.afghanistan-analysts.org/wp-content/uploads/downloads/2012/10/2011TalebanEducation.pdf. Interviews suggested that the picture was more complicated. Attacks may have decreased, but it also appears that the Taliban started to conceal their involvement in such attacks by simply not claiming responsibility. Regardless, many communities understood them to be behind the attacks. A senior Taliban official admitted in an interview that this was a common practice.
33. Taliban Education Commission Policy, Articles 3 and 5.
34. Taliban Education Commission Policy, Article 100.
35. Afghanistan Research and Evaluation Unit, "The Political Economy Of Education and Health Service Delivery In Afghanistan," January 2016, https://areu.org.af/publication/1517/; Independent Joint Anti-Corruption Monitoring and Evaluation Committee, *Ministry-Wide Vulnerability to Corruption Assessment of the Ministry of Education* (Kabul: Independent Joint Anti-Corruption Monitoring and Evaluation Committee, 2017).
36. Al Emarah, "Important Points of the Islamic Emirate Leader's Insightful, Rational and Resolute Eid Message," June 30, 2017.
37. Al Emarah, "Complete transcript of speech delivered by delegation of Islamic Emirate in Moscow Conference," February 5, 2019.
38. See Jackson, "Life Under the Taliban Shadow Government."
39. Taliban Education Commission Policy, Article 83.
40. The Taliban generally defined *family* as those who live in the same household. If the relatives earn their own income and live alone or apart from the candidate, this would not prevent an individual from being hired. This varied, however: any family affiliation with someone in the armed forces or government was likely to preclude an individual from being hired in the south.
41. Taliban Education Commission Policy, Article 88.
42. Al Emarah, "Statement of the Leadership Council of the Islamic Emirate Regarding the Inception of the Spring Operations," April 30, 2011; "Message of the Taliban's Leader on the Occasion of Eid al-Fitr," September 5, 2011; "Notification of Islamic Emirate regarding the upcoming elections," March 14, 2014; "Message of the Islamic Emirate to the pious people of Afghanistan regarding the elections," June 2, 2014; "Special Instructions of the Islamic Emirate's leadership regarding precautionary means to prevent civilian casualties in the ongoing Jihad," January 4, 2015.
43. See HRW, "Lessons in Terror."
44. Taliban Education Commission Policy, Articles 79, 17, and 18.

45. New Humanitarian, "Insurgency, insecurity threaten health progress," July 23, 2008, www.thenewhumanitarian.org/report/79396/afghanistan-insurgency-insecurity-threaten-health-progress.
46. Baber Khan Sahil, "Violent attacks against humanitarian workers on the rise in Afghanistan," Agencia EFE, July 30, 2019, www.efe.com/efe/english/portada/violent-attacks-against-humanitarian-workers-on-the-rise-in-afghanistan/50000260-4033451; Kate Clark, "Clinics under fire? Health workers caught up in the Afghan conflict," Afghanistan Analysts Network, March 15, 2016, www.afghanistan-analysts.org/clinics-under-fire-health-workers-caught-up-in-the-afghan-conflict.
47. Jackson, "Life Under the Taliban Shadow Government"; Erin Blankenship, "Delivering Aid in Contested Spaces," Oxfam America, 2014, www.oxfamamerica.org/static/media/files/Aid_in_Contested_Spaces_Afghanistan_1.pdf.
48. Jackson, "Life Under the Taliban Shadow Government"; UNAMA, "Afghanistan Annual Report 2017."
49. In international humanitarian law (IHL), the principle of military necessity permits measures required to accomplish a legitimate military purpose (i.e., to weaken the military capacity of the other parties to the conflict) and are not otherwise prohibited by IHL.
50. See Médecins Sans Frontières, "Between Rhetoric and Reality: the Ongoing Struggle to Access Healthcare in Afghanistan," February 2014, www.msf.org/between-rhetoric-and-reality-ongoing-struggle-access-healthcare-afghanistan.
51. Reportedly, in 2012 the delegation visited the southeast to hear complaints in several districts, and in 2013 the delegation sent a team to northern Afghanistan. Interviewees reported that a delegation visited provinces in southeastern Afghanistan twice in 2018.
52. Al Emarah, "Civilian Casualty Report 2016," January 6, 2017.
53. UNAMA, "Afghanistan Annual Report 2012," February 2013.
54. Al Emarah, "Hitting civilian targets is not the policy of Islamic Emirate," May 22, 2019.
55. Al Emarah, "Invitation by Islamic Emirate to workers of invaders and Kabul administration," May 21, 2016.
56. Al Emarah, "Message of Felicitation of the Esteemed Amir-ul-Momineen, Sheikhul Hadith Hibatullah Akhundzada on the Eve of Eid-ul-Adha," September 9, 2016.
57. See Al Emarah, "Message of the Taliban's leader on the occasion of Eid-ul Fitr," November 5, 2011; "Important Points of the Islamic Emirate Leader's Insightful, Rational and Resolute Eid Message," June 30, 2017.
58. These statements are no longer publicly available on the Taliban website.
59. Al Emarah, "Statement of the Leadership Council of the Islamic Emirate Regarding the Inception of the Spring Operations," April 30, 2011.
60. Al Emarah, "Message of Felicitation of the Esteemed Amir-ul-Momineen, Sheikhul Hadith Hibatullah Akhundzada on the Eve of Eid-ul-Adha," September 9, 2016.
61. See also Kentaro Hirose, Kosuke Imai, and Jason Lyall, "Can Civilian Attitudes Predict Insurgent Violence? Ideology and Insurgent Tactical Choice in Civil War," *Journal of Peace Research* 51, no. 1 (2017): 47–63.
62. Taliban response to UN monitoring in UNAMA, "Afghanistan Annual Report 2018," February 2019.
63. Al Emarah, "Response of the spokesman of the Islamic Emirate of Afghanistan about civilian casualties' survey," August 15, 2010.
64. UNAMA, "Afghanistan Annual Report 2010," March 2011.
65. See Al Emarah, "An open letter to the UNAMA about the biased behavior of this Organization," March 1, 2013; "Rejoinder of the Islamic Emirate about the recent report of UNAMA regarding the civilian casualties," July 3, 2014; "Who is killing civilians in Afghanistan?" July 31, 2016.
66. The UN reported 1,102 civilians killed or injured by pressure-plate improvised explosive devices in 2016, and 753 in 2018. See UNAMA, "Afghanistan Annual Report 2016," February 2017; UNAMA, "Afghanistan Annual Report 2018."
67. Al Emarah, "Interview with Mr. Sarhadi, the director of the special committee for the prevention of civilian losses," June 17, 2013.
68. Al Emarah, "Rejoinder of the Islamic Emirate about the recent report of UNAMA regarding the civilian casualties," July 31, 2014; "Invaders and Kabul regime are responsible for 78% civilian casualties," May 9, 2016.
69. Al Emarah, "Civilian Casualty Report 2018," January 4, 2018.
70. For example, see Al Emarah, "Who is killing civilians in Afghanistan?" July 31, 2016.
71. UNAMA, "Afghanistan Annual Report 2012."
72. Al Emarah, "Civilian Casualty Report 2017," December 29, 2017; "Civilian Casualty Report 2018"; "Civilian Casualty Report for the First Half of 2019," July 30, 2019.

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