

BETWEEN A ROCK AND A HARD PLACE – MULTIFACETED CHALLENGES OF RESPONDERS DEALING WITH AFGHANISTAN'S HUMANITARIAN CRISIS

A Report on the Perspectives of National NGOs

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Cover image courtesy of CARE during a food distribution mission in Kandahar.

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Executive Summary

Afghanistan is facing a rapidly worsening humanitarian catastrophe. NGOs remain key first responders in the evolving crisis, and it is crucial that they can work in an enabling environment. However, both international and national NGOs have been encountering different obstacles due to politics outside Afghanistan and new policies inside Afghanistan which impede programme delivery.

This briefing paper covers a historical analysis of NGO – Taliban relations and highlights the challenges currently faced by the NGOs in Afghanistan, with a focus on national and local NGOs, based on findings from 41 key informant interviews and a desk review of currently available literature. It concludes with recommendations for the humanitarian sector as they move forward with meeting the needs of vulnerable Afghan people in this complex crisis.

NGO relations with the new Taliban government

The attitude of the new Taliban government towards NGOs varies both at the provincial and district level and depends greatly on the individual character of the Taliban official that NGOs are seeking to engage with. NGOs with experience in liaising and negotiation with the Taliban prior to August 2021 are in better positions to engage with the Taliban. Many Taliban government senior officials have only had religious studies and do not have an exposure or understanding of development and humanitarian principles, and thus initiatives are needed to help orientate Taliban government officials on key topics such as Humanitarian Principles and the Joint Operating Principles¹.

Impact of sanctions and banking crisis on NGOs

Maintaining cashflows has been one of the major issues for NGOs and UN agencies since 15 August 2021 due to pre-existing international sanctions against the Taliban with banks facing lengthy closures and subsequently several new regulations and withdrawal limitations being put into place. While international NGOs and UN agencies with bank accounts outside Afghanistan have been using the services of financial services providers (*Hawala* system), national NGOs have not been able to utilize this solution as their accounts are in Afghanistan.

Meeting the needs of women and girls

While no standard nationwide guidance for women working in NGOs and aid agencies has been put in place, the Ministry of Refugees and Repatriation (MoRR) in October 2021 issued a letter to provincial directorates that makes allowance for essential female NGO staff to assist in aid distribution. However, the circumstances under which female NGO staff may work is limited and comes with conditions that pose financial and human resource constraints for national NGOs' ability to meet the needs of women and girls.

Humanitarian challenges and interferences

The Taliban government authorities were reported to be interfering in NGOs work, mainly in areas such as staffing, selection of beneficiaries, and expansion of coverage. The severity and occurrences of interference in all three categories varied at the district, provincial and central level with NGOs reporting the difficulty in navigating the requests from Taliban officials.

Risk transfer and sanctions

Under the 2005 NGO Law, NGOs are exempt from taxation on their activities but are required to "withhold" income tax owed to the government. National NGOs indicated that they must pay the withholding taxes otherwise they fear that the Taliban government will come after them. National NGOs requested clear guidance from donor and UN agencies on this issue and said it should not be

¹ United Nations Office for the Coordination of Humanitarian Affairs, Afghanistan. (2021). *Joint Operating Principle*. [Viewed 11 December 2021]. Available from: <https://www.humanitarianresponse.info/en/operations/afghanistan/document/afghanistan-joint-operating-principles-august-2021>

left to individual NGO practice and decision-making.

NGOs reported a lack of clarity regarding the sanctions imposed by the United Nations since 1999 and those by the United States since 2001, with many of them being unclear as to the exact scope of the sanctions. Without access to the advice of legal experts on how to navigate/understand the sanctions, national NGOs are at a disadvantage.

---The issues outlined above are explored in more detail in the report ---

Recommendations

Donors to ensure additional funding for women's activities and women staff

Discussions regarding the role of women in wider civil society, and in education and employment must continue with the new authorities and be led by Afghan women and men. In the humanitarian sector, funding should be provided for expansion of women's programmes in health, education, and livelihoods to ensure that some of the gains of the last 20 years are not lost, through creative ways of encouraging national NGOs, youth, and women's associations. The Gender in Humanitarian Action Working Group should make recommendations for a broader range of resilience activities in urban and rural environments such as women cooperatives, psycho-social counselling, entrepreneurship, handicrafts, and animal husbandry. Most importantly additional funding should be provided to ensure women staff continue to be recruited and employed.

Donors to agree on a common position on taxation and sanction compliance

Based on the findings of this paper, donors should agree on a common position about payment of withholding taxes by NGOs to the Taliban government. Until now guidance from donors has been conflicting and compliance to sanctions or funding agencies requirements is not always clear. It is recommended that expert legal advice is made available through ICVA to NGOs, especially national NGOs, to help plan their future activities.

Donor funding and partnership with national NGOs

Donors must find ways to allocate more flexible, multi-year funds for national and local NGOs to follow up on international commitments to localisation, while UN agencies and international NGOs should continue to scale up partnerships with national NGOs. A standardised due diligence should be agreed by UN and international NGOs for their national partners to reduce bureaucracy and promote transparency. ICVA can provide support for a standardised approach through its work on partnership with UN agencies in Geneva. A good example of preparation of national NGOs for humanitarian programmes through partnership is the ACBAR Twinning programme, which prepares national NGOs for due diligence for OCHA pool-based funds with international and national NGO partners.

In addition, the Afghanistan Humanitarian Fund (AHF) should review its due-diligence process and provide extra support to national NGOs to pass the due-diligence and comply with the required standards. National NGOs respondents found the due-diligence process slow, unresponsive, and not adapted to the current context in Afghanistan.

Communication of humanitarian principles and NGO image

Many Taliban government officials are suspicious about the work of NGOs, thus good communication is required to explain donor processes, project identification, beneficiary assessment processes, human resource policies, M&E processes, and other policies. ACBAR and other NGO coordination

platforms need to represent collective NGO voices more strongly in negotiating with the authorities as well as disseminating humanitarian principles. The tendency for every NGO to deal individually with the authorities multiplies the risk for those who are less well-placed to negotiate. To do this more resources will be needed, especially on provincial levels. A good example is training on the Joint Operating Principles for district and provincial authorities to reduce misunderstanding as humanitarian assistance is rolled out in the next period.

NGO coordination

ACBAR should continue to hold round-table discussions at the provincial level with the Taliban provincial government authorities and NGOs to discuss operational issues. National NGO respondents perceived these meetings to be important in discussing and understanding the Taliban position on critical issues, especially women staff working requirements, in each province. Since other civil society coordination bodies have closed or reduced their activities, ACBAR should expand its current capacity to provide coordination and advocacy on different issues on behalf of its members and the wider group of NGOs and civil society organisations in Afghanistan.

Supporting civil society organisations

Civil society organisations (CSOs), registered as associations in the Ministry of Justice, had been very active until 15th of August 2021. CSOs are not suited to humanitarian structures, but they are able to do local relief work and small, community-led projects. Previously many CSOs and small NGOs were engaged and funded by flexible grants from embassies, especially those working in women's rights. Currently CSOs are not effectively engaged in responding to the current humanitarian crisis and the lack of funding has seen the closure of 50-60 per cent of CSOs that previously played role in the enabling environment². International NGOs who are present on the ground, can engage and pass-through funds and grants from donors to CSOs, which would be a good short-term solution to engage youth and women, especially in delivering protection services in urban settings. Furthermore, UN and INGOs in their capacity as intermediaries must recognise their duty of care responsibilities to support CSOs partners in contextualised risk assessments and mitigation measures

² NGO Coordination Body respondent

1. Introduction

This paper examines the current challenges faced by non-government organisations (NGOs) in Afghanistan, particularly those faced by national NGOs, since the collapse of the Islamic Republic of Afghanistan under President Ashraf Ghani on 15 August 2021.

Afghanistan was already facing a severe drought and worrying economic decline in trade and employment before the Taliban's military campaign swept through the provinces in June and July to end up encircling Kabul on 14 August 2021. Even so, no-one expected that President Ashraf Ghani and his key staff would abruptly flee the country on 15 August 2021, amid transition negotiations with the Taliban, and the power vacuum that resulted caught the international community and the Taliban unprepared. The Taliban entered the capital Kabul ostensibly to prevent looting and insecurity when it was clear that the international military forces did not intend to secure the capital, preferring to focus on evacuation of their staff and allies from the Kabul airport, which continued until 31 August 2021.

The Taliban declared a general amnesty for all their previous opponents and on 7 September 2021 proclaimed the Islamic Emirate in Afghanistan and announced a transition cabinet. After the fall of Ashraf Ghani's government on 15 August 2021, international donors immediately suspended development funds to Afghanistan - a country where 75% of government's public expenditures were dependent on international aid³. The impact of the halt of development funds has resulted in non-payment of salaries of government workers and the collapse of business and trade in the country as well as suspension of all development programmes. The World Bank estimated that Afghanistan lost 30 per cent of its GDP by the end of 2021 which indicates a dramatic economic collapse. International funds are being switched to humanitarian funds which are channelled, principally, through the United Nations (UN) as a neutral body. NGOs are key implementers for the UN agencies who have had enormous problems with getting money into the country from foreign banks. NGOs have also been encountering difficulties in accessing sufficient funds from their national bank accounts inside Afghanistan as the Taliban put strict limits on withdrawals from bank accounts in Afghanistan to prevent a flight of capital out of the country. Money suppliers (service providers) have been brought in by UN agencies and a number of international organisations to provide cash for salaries and activities, but this is a temporary measure and there are concerns about money-laundering and the overhead costs, ranging from 3 - 15 per cent of the amount to be transferred. The impact of regime changes on national NGOs and local civil society organisations, particularly those who were working in areas like peacebuilding, human rights, women's rights and democracy, has been even more dramatic; reportedly 50-60 per cent of national NGOs and civil society organisations are closed and over 125,000 Afghans were evacuated in Augusts by international forces while others continue to leave the country due to lack of employment and fear of retaliation.

Over 23 million Afghans are now facing crisis or emergency levels of food insecurity according to the UN's Special Representative for the Secretary General Afghanistan and Head of United Nations Assistance Mission in Afghanistan (UNAMA), Deborah Lyons⁴ (United Nations, 2021). The risk of famine is not just found in rural areas, but also 10 out of 11 of the most densely populated urban areas are anticipated to be at emergency levels of food insecurity²; a 97 per cent poverty rate is estimated for the population by mid-2022.

To avoid this catastrophe, international donors need to work quickly with aid agencies inside

³ The Guardian (2021) 'Afghanistan faces disaster and ministers don't seem to care – but labour does', *The Guardian*, 24 November. Available at: <https://www.theguardian.com/commentisfree/2021/nov/24/afghanistan-disaster-labour-west-starvation> (Accessed: 17 December 2021)

⁴ United Nations, Meeting Coverage and Press Releases. (2021). *Abandoning Afghanistan Now, amid Humanitarian Crisis, Would be 'Historic Mistake', Special Representative Tells Security Council*. [Viewed 17 December 2021]. Available from <https://www.un.org/press/en/2021/sc14706.doc.htm>

Afghanistan to implement programmes and provide immediate solutions.

2. Methodology

This paper was prepared based on information obtained from 41 key informants and a desk review of available literature and documents, primarily conducted between November and December 2021. The paper looks briefly at the challenges NGOs have faced under the previous Taliban government (1996 to 2001) and in the two decades of the democratic experiment (from the end of 2001 to August 2021) before examining issues that national and international NGOs are facing currently, on both provincial and national levels. The 41 key informants, who participated, were asked about the problems the NGOs face now compared to previous decades and explored recommendations to enable NGOs to play an effective role in responding to the ongoing humanitarian crisis.

Of the 41 key informants interviewed, there were 10 women and 31 men (7 from international NGOs, 21 from large/small national NGOs and professional associations, 6 from coordinating bodies; 4 from UN agencies; and 3 expert individuals). Among those interviewed 10 participants had the experience of working with NGOs during the first Taliban regime (1996 to 2001) and during the previous government (2001 to 2021) and are still employed with various national and international NGOs.

The key informants were selected using a snowball sampling approach, started with 12 pre-identified participants, and added additional participants based on the in-country availability of relevant participants. The guiding themes for this study were **historical and situational analysis** and **national NGOs' perspective**. Standard interview guides were used for conducting interviews. Where consent was provided the interviews were recorded, if not, a manual transcription of the interviews was performed after each interview was completed. The standard content analysis tool was used to analyse the transcriptions from the interviews, coding and themes were built and analysed.

Informed consents were obtained from all the respondents before each interview. An information sheet containing the objectives of the study and benefits of participating in the study was read out to the participants before they were requested to give verbal consent for participating in the study. The study objectives were clearly explained to the participants, and participants were informed about the confidentiality of their participation, data protection measures in place and that they had the option to withdraw from the interviews at any point.

3. Historical Comparisons

3.1 Relations with Taliban and the Islamic Emirate of Afghanistan 1996 – 2001

“In the 90s we had nothing, and people hoped that the Taliban would bring security for the people, which was the most important, but nothing else.”⁵

The civil war years between 1992 and 1996 were marked by increased fighting in the cities as rival *Mujahideen* parties battled for control which resulted the displacement of many urban Afghans as internally displaced people inside the country or as refugees outside. The arrival of the Taliban in Kabul in 1996, after bringing relative stability and security to the south and east parts of the country, was

⁵ National NGO respondent

welcomed by many Afghans tired of living under predatory armed groups. While many Kabulis had already fled the capital during the four years preceding the Taliban's takeover of Kabul in 1996, some civil servants remained and continued to work in the different government departments under the Taliban, as they had continued in the *Mujahideen* period. There was a strict interpretation of Sharia law; punishment by hanging and amputation and restricted women from working and going into the public space without a *Maharam*⁶. The continuing war in the northern half of the country was the main focus of the Taliban, and many decisions, such as whether girls could go to school, were postponed ostensibly due to concerns about lack of security. Despite this, women continued to work in the health sector in many provinces and limited education for younger girls continued in different provinces and for older girls in home-based schools.

Antonio Donini, the former director of the UN Office for the Coordination of Humanitarian Assistance (OCHA) in Afghanistan (1999-2002), noted that before Taliban's takeover of Kabul in 1996 the *Mujahideen* parties had accepted humanitarian actors as "*relatively neutral and impartial players ... [while] for the Taliban, the targeting of civilians and the denial of access and humanitarian assistance became integral parts of their war strategy*". This was notable during the blockage of aid for civilians in the central highlands region (Hazarajat) and the massacres of civilian populations during military campaigns between 1997 and 2001 in the north and in Hazarajat. According to Donini, the aid community and donors identified three different approaches to deal with then the Taliban regime including 1) principled; 2) accommodationist; and 3) "duck-and-weave". Donini highlights that the third group using the "duck-and-weave" approach were agencies who avoided dealing directly with Taliban "by working as far as possible with communities and counting on their support"⁷ and that most NGOs were primarily in the third group. In fact, close relations with local communities and local commanders had been NGO practice in the past two decades when they were dependent on them for security. Local elders were often willing to advocate on behalf of NGOs programmes and negotiate with local commanders for permission for NGOs to deliver their services.

In order to strengthen the approach of the aid community, in the face of harsh Taliban rules and the humanitarian needs in Afghanistan in 1990s, the UN developed a Strategic Framework for Afghanistan (SFA) that made a commitment to principled common programming and included the "protection and advancement of human rights with particular emphasis on gender" as one of the five strategic objectives of the framework. Norah Niland in her report to UNOCHA, 'Feedback from Afghanistan (2003)' noted that this "*was a collective decision of the aid community to desist from ignoring the human rights problems that undermined the physical safety, integrity, and well-being of Afghan civilians who were dependent on humanitarian endeavour for their survival*"⁸. On the other hand, according to Hanif Atmar and Jonathan Goodhand despite the effort to have a more coherent approach in Afghanistan, critics felt that in practice humanitarian assistance continued to be aligned to the political agendas of western powers⁹.

Things continued to be difficult in Kabul during the Taliban's first regime in 1990s. In the summer of 1998, the Taliban, in an effort to control NGOs more directly, asked all NGOs to move their Kabul offices into the Polytechnic University compound, which was in serious need of repair. NGOs that refused were told they had to leave Kabul and 35 NGOs were expelled in July 1998. As a result, the European Commission suspended all of its funding to Kabul in protest at this decision and NGOs

⁶ *Maharam* is a member of one's family with whom marriage would be considered *haram* (illegal in *Islam*); from whom *pardah*, or concealment of the body with *hijab*, is not obligatory; and with whom, if he is an adult male, she may be escorted during a journey, although an escort may not be obligatory. <https://en.wikipedia.org/wiki/Maharam>

⁷ A. Donini, Negotiating with the Taliban, p. 153-173, Minear & H. Smith, eds. (2007), *Humanitarian Diplomacy: Practitioners and Their Craft*, United Nations Digital Library. Available at: <https://digitallibrary.un.org/record/602125?ln=en> (Accessed: 17 December 2021)

⁸ N Niland (2003) *Humanitarian Action: Protecting Civilians, Feedback from Afghanistan*. Available at: <https://reliefweb.int/sites/reliefweb.int/files/resources/1F0FF8AFD817FDAD85256DAD00687D7E-ocha-afg-30jun2.pdf> (Accessed: 17 December 2021)

⁹ Atmar, H. and Goodhand, J. (2002) 'Aid, Conflict and Peacebuilding in Afghanistan: What lessons can be learned?' International Alert, pp.13. Available at: <https://www.international-alert.org/publications/aid-conflict-and-peacebuilding-afghanistan/#:~:text=What%20Lessons%20Can%20be%20Learned>

projects were stopped that provided health care, water and sanitation, feeding and vocational programmes for nearly 400,000 people and salaries of hospital staff¹⁰. Eventually some NGOs agreed to start some repairs in the compound, and most returned at the end of the year to their previous offices.

In the rest of the country under Taliban control, NGOs respondents remember this period as being much easier for travel, with security ensured once the Taliban had dismantled the many checkpoints that had been a feature of the *Mujahideen* periods. NGOs with emergency relief projects in opposition-held areas had more difficulty in negotiating crossline permissions, which required time and patience, and building up of relations with the different Taliban ministries. Coordination of UN agencies was under UNOCHA, based in Kabul and in Islamabad (Pakistan), and for NGOs under NGO coordination bodies, based in the cities of Peshawar and Quetta in Pakistan - with sub-offices in Kabul, Jalalabad, and Kandahar¹¹. The advantages for being based in Pakistan for most NGOs were that Pakistan hosted a large refugee population (3.5 million) that required support and was a safe logistical base for launching “cross-border” programmes. From 1988 when ACBAR was set up, NGOs established and agreed on standards and protocols in sectors such as health, education, and agriculture, with UN support, as well as mapping of who worked where to reduce unnecessary duplication. UN agencies also encouraged national NGOs to establish themselves as partners for UN programme activities.

From 1997-1999, 14 UN agencies under the UN Consolidated Appeal were funded just over 361 million USD and provided 22% of NGO funds in 1998 and 33% of NGO funds in 1999. During the same period 160 NGO members of ACBAR were funded 364 million USD. The top four sectors in NGO expenditure during this period were health, de-mining, education, and agriculture¹². Resources that NGOs were managing in Afghanistan were in fact comparable to those managed by the UN.

In August 1998, the US embassies in Nairobi and Dar es Salaam were bombed by Al-Qaeda, this led to condemnation of the bombing at the UN Security Council and Resolution 1214 which demanded “*the Taliban stop providing sanctuary and training for international terrorists and their organizations*”. The refusal of Mullah Omar (then supreme leader of the Taliban) to hand over Osama bin Laden to the US meant sanctions tightened. In Resolution 1267 (1999), the Security Council justified the sanctions regime by referring to violation of humanitarian law in Afghanistan, discrimination against women and the presence of illicit opiate production¹³.

By the summer of 2000, Donini noted that what had been “*a process of slow and incremental progress in engagement with the Taliban came to an abrupt halt when Mullah Omar issued Edict No. 8 banning employment of Afghan women by aid agencies except in the health sector*”. From then on, relations were increasingly difficult on a political level while the country was facing a deepening humanitarian crisis due to drought and conflict. In December 2000 sanctions were reaffirmed by the UN Security Council despite evidence of a severe drought which WFP said was the worst drought in 30 years – 12 million Afghans were affected by drought at the end of 2000, 3-4 million severely, with thousands forced to migrate to urban centres¹⁴.

In June 2000, the Taliban also issued the Regulation on Activities of Domestic and International NGOs in Afghanistan, which aimed to control NGOs more closely. Discussions on the different articles of the regulation started between NGOs and the Ministry of Planning, as until then there had been very

¹⁰ Thomson Reuters Foundation (1998) ‘*Afghanistan says nine agencies can resume aid work*’, *Reliefweb*, 04 November. Available at: <https://m.reliefweb.int/report/40903?lang=fr> (Accessed: 17 December 2021)

¹¹ ACBAR representing international and national NGO members working all over Afghanistan, ANCB representing national NGOs in eastern and central Afghanistan, SWABAC representing national and international NGOs working in south Afghanistan

¹² Atmar, H. and Goodhand, J. (2002) ‘*Aid, Conflict and Peacebuilding in Afghanistan: What lessons can be learned?*’ International Alert, pp.13. Available at: <https://www.international-alert.org/publications/aid-conflict-and-peacebuilding-afghanistan/#:~:text=What%20Lessons%20Can%20be%20Learned>

¹³ United Nations (1999). *Security Council Resolution 1267*. Available at: [https://www.un.org/ga/search/view_doc.asp?symbol=S/RES/1267\(1999\)](https://www.un.org/ga/search/view_doc.asp?symbol=S/RES/1267(1999)) (Accessed: 17 December 2021)

¹⁴ Donini, A. Negotiating with the Taliban, p. 153-173, Minear & H. Smith, eds. (2007), *Humanitarian Diplomacy: Practitioners and Their Craft*, United Nations Digital Library. Available at: <https://digitallibrary.un.org/record/602125?ln=en> (Accessed: 17 December 2021)

minimal requirements. According to the new regulation, the NGOs would have to re-register and deposit a sum of money as a guarantee in a bank account, provide a workplan for approval to the Ministry of Planning and submit “draft project documents for assessment and verification” to “the respective sectoral administrations”¹⁵. These requirements were eventually to appear in the NGO Law of 2005, however at the time there was concern that this was another example of increasing interference in NGO activities by the Taliban. In the summer of 2001 tensions about the work of NGOs had risen again with national and international staff of three faith-based NGOs were arrested (accused of proselytization) and their offices were closed.

These problems were soon overwhelmed by the events of 11th September 2001 in New York which led to the invasion of Afghanistan by US-led coalition forces in October 2001. NGOs had rapidly already pulled out international and national staff from Afghanistan and sent local national staff to places outside cities away from Taliban military bases which were targets for bombardment. The Taliban were swept away by the end of the year and as a result of the Bonn conference in December 2001, the international community identified a new leader, Hamid Karzai, to take Afghanistan forward in the next period of transition to an Islamic Republic.

In lessons learned from this period, Atmar and Goodhand contend that the international community failed with sanctions, missile diplomacy and aid conditionalities, “to get to grips with the political dynamic of a complex, multi-layered conflict system”. NGOs and UN agencies carried out activities based largely on humanitarian pragmatism, much of it in the form of short-term and emergency relief; with some continuity in rural areas where NGOs had worked for a long time. Atmar and Goodhand suggest in their book that aid agencies should focus on incremental change and continually improving practice, rather than adopting a radical change of approach. Other recommendations for moving forward were to use more flexible and conflict-sensitive approaches in aid work as bringing peace to a country divided by civil war for (then) over 20 years would not be simple. In addition, it was suggested that donors and UN should focus on long-term programming and provide capacity development of local Afghan government and institutions more systematically¹⁶.

3.2 Relations with Government and Opposition - 2001-2021

“... in the 1980s and 90s, NGOs had been in the first row when it came to questions about assistance to Afghanistan, but after 2001 they, and thus ACBAR, were demoted to the third row, since the principal chairs were now occupied by the Afghan government and the international donor community”¹⁷

During 2002, most NGOs and UN agencies moved their head offices from Pakistan to Kabul despite the extreme disrepair of the city with no electricity, bombed out buildings and roads, and contaminated water. They were outnumbered by Afghans returning home to different parts of Afghanistan. More than 1.2 million refugees came back from Pakistan in the first 6 months of 2002, three times the amount estimated by UNHCR for that year. The enthusiasm as returnees set about rebuilding their homes and businesses was remarkable¹⁸.

¹⁵ Moore, D. (2001) ‘Taliban Governance of NGOs – What to Expect and How to Respond’, *Just Security* 15 October. Available at: <https://www.justsecurity.org/78590/taliban-governance-of-ngos-what-to-expect-and-how-to-respond/>

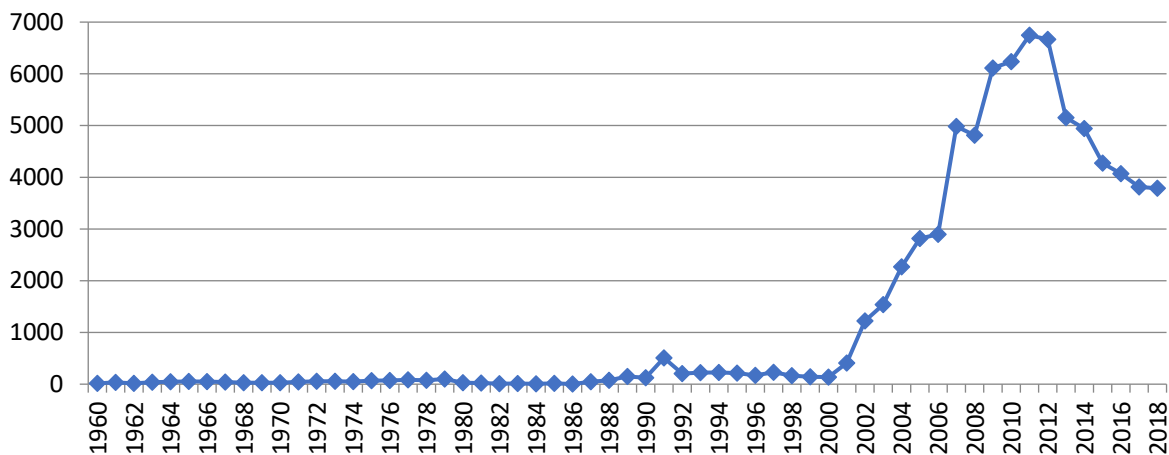
¹⁶ Atmar, H. and Goodhand, J. (2002) ‘Aid, Conflict and Peacebuilding in Afghanistan: What lessons can be learned?’ *International Alert*, pp.13. Available at: <https://www.international-alert.org/publications/aid-conflict-and-peacebuilding-afghanistan/#:~:text=What%20Lessons%20Can%20be%20Learned>

¹⁷ A. Fange. (2018). ‘The beginning of ACBAR: 30 years anniversary of ACBAR’. *ACBAR 7 August*. Available at: <https://www.acbar.org/articles/199/the-beginnings-of-acbar-by-anders-fange>

¹⁸ NGO respondent.

The huge demands of reconstruction and state-building kept aid actors busy for the next few years. There was fierce competition for qualified national staff and housing in Kabul as embassies, multi-lateral donors, UN offices and business companies opened. The new transitional authority under President Hamid Karzai also needed professional staff and many senior Afghans from NGOs were recruited into the government, UN, and embassies. Afghanistan became one of the single largest recipients of bilateral and multilateral foreign Official Development Assistance (ODA) for the next 11 years.

Net Official Development Assistance to Afghanistan (in US \$ Million)¹⁹



Apart from the complexity of coordinating assistance in this environment, NGOs had to review their roles as they were increasingly regarded by the new government as competitors rather than allies. A particularly combative Minister of Planning appointed in 2004, accused the NGOs of corruption and wanted to dissolve all 2,000 NGOs then registered in his Ministry and required them to re-register. According to a former Director of ACBAR, “He also proposed an NGO law that would have made work for NGOs very difficult. Luckily joint advocacy of ACBAR, UNAMA, and the other NGO coordinating bodies resulted in a more workable NGO law”²⁰. The new NGO Law was prepared with support from the International Centre for Not-for-Profit Law (ICNL) in 2005 and became known as the NGO Law. At this time ACBAR was also successful in giving NGOs a voice in the discussions around aid effectiveness, corruption, transparency, and accountability where the NGO community also had a hard look at its own practices and developed a Code of Conduct for NGOs working in Afghanistan²¹. NGOs did arguably have tangible assets in a very poor country – offices, computers, vehicles, and better salaries than their government counterparts. NGOs, as a very diverse group of organisations, had difficulty defining a consistent image of who they were and what they stood for. The NGO Code of Conduct launched by five coordination bodies in 2005 helped to define standards and explain the role of NGOs to the wider public, but many Afghans continued to be sceptical about their motivation, often seeing NGOs as part of a corrupt establishment.

One of the major advocacy concerns for NGOs between 2002 and 2012 was the creation of the Provincial Reconstruction Teams (PRTs), by the US and other international military forces to provide quick impact projects in the provinces and win hearts and minds. The official objective was, “to assist the Islamic Republic of Afghanistan to extend its authority, in order to facilitate the development of a

¹⁹ The World Bank: Net Official Development Assistance Data (Available from: <https://data.worldbank.org/indicator/DY.ODA.ALLD.CD?locations=AF>)

²⁰ Anja de Beer (2018). ‘ACBAR’s resilience: 30 years anniversary of ACBAR’. ACBAR 9 May. Available at, <https://www.acbar.org/articles/172/acbars-resilience>

²¹ Anja de Beer (2018). ‘ACBAR’s resilience: 30 years anniversary of ACBAR’. ACBAR 9 May. Available at, <https://www.acbar.org/articles/172/acbars-resilience>

stable and secure environment in the identified area of operations”²². The concern for many NGOs was that the blurring of lines between civilian and military assistance not only affected the safety of NGOs staff but it also raised questions about the legitimacy of military actors involved in state-building rather than security. In June 2004, Médecins sans Frontières (MSF) withdrew their operations from Afghanistan, claiming that PRT operations in Badghis province had contributed to the killing of five MSF staff in Badghis. A spokesman for the Taliban took responsibility for the attacks, stating, “we killed them because they worked for the Americans against us using the cover of aid work. We will kill more foreign aid workers”¹⁵. Despite these concerns, many national and provincial NGOs considered that the PRTs provided an opportunity for NGOs to engage as partners in delivering a wide range of projects, such as construction of community buildings, roads, and bridges. In effect, the period of PRT activities was seen by many national NGOs as very productive.

The security situation started deteriorating from 2009 onwards as the Taliban opposition grew and access to more remote rural areas became challenging while the use of roadside bombs and suicide bombings in the cities impacted increasing numbers of civilians. In a study in 2012 on humanitarian engagement with the Taliban in Faryab and Kandahar provinces, Ashley Jackson and Antonio Giustozzi noted a “deep and prevalent hostility towards aid organisations and a general difficulty in distinguishing between different actors (NGOs, UN agencies, UNAMA, for-profit contractors, Provincial Reconstruction Teams and so on). The Taliban who criticises aid organisations are not just accusing them of being ‘spies’ or siding with the government but are also critical of their perceived lack of a principled approach and effectiveness”. The report further criticised the practice of “community acceptance” which placed the burden of responsibility for negotiations with Taliban on local Afghan staff and community elders. This transfer of risk was questionable both operationally and ethically. The report recommended UN and NGOs develop common “principles of engagement” with anti-government groups to improve access negotiations in the long term.²³

In the early years of the Hamid Karzai government, development programmes such as the National Solidarity Programme (NSP) and the Basic Package of Health Services (BPHS) were rolled out across the country by the government, funded and monitored by the World Bank and implemented by NGO partners. These programmes were attempts to provide services and decision-making aegis to local communities with the government acting as a technical steward. One consequence was that these programmes essentially bypassed provincial and district level authorities and did not provide them with a sufficient role of responsibility or stewardship in the development. National and international NGOs were seen as the faces of development in local communities rather than the distant and distrusted central government. As the security situation deteriorated from 2014 onwards development programmes became more difficult to roll out. Health clinics and staff were occupied and targeted by both sides in the conflict, while the Citizens’ Charter programme, which succeeded the NSP, was only implemented initially in one third of the country’s districts, deemed to be the safest. Even then NGO partners had to contend with Taliban interference in the programme in many districts.

Meanwhile Afghan civil society, particularly in the growing urban centres, had developed rapidly with support from donors. Mitchell notes that “USAID claimed that it would ‘work with Afghan NGOs to help build a dynamic Afghan civil society that can hold policy makers accountable, promote democratic principles, and engage as full partners with the government and the private sector in the economic and political development of Afghanistan”. In December 2020, the Ministry of Economy listed 2,012 NGOs, including 1,764 national and 248 international NGOs²⁴, and the Ministry of Justice

²² International Security Assistance Force (2009). *Provincial reconstruction team (PRT) handbook*. Available at: <http://info.publicintell.igence.net/ISAF-PRThandbook.pdf>

²³ A. Jackson, & A. Giustozzi, (2012). Talking to the other side: Humanitarian engagement with the Taliban in Afghanistan. Overseas Development Institute. <https://cdn.odi.org/media/documents/7968.pdf>

²⁴ Ministry of Economy Afghanistan (MoEc). (2021). *Directorate of Coordination for Non-Governmental Organisations*. [Viewed 24 October 2021]. Available from: https://ngo.gov.af/publication/Home/international_ngos/250

had registered 3,935 Associations²⁵. While NGOs had a clear description and purpose under the NGO Law, associations consisted of a huge range of actors, from traditional groups (traders' organisations, farmers' unions, professional associations) to new breeds of civil society organisations encouraging women's rights, election transparency, youth development and anti-corruption monitoring. NGOs were expected to provide regular six-month reports to the Ministry of Economy while associations under Ministry of Justice provided annual reports that were barely monitored. Many civil society associations in fact became NGOs in order to receive donor funding, which was not permitted under the original Associations Law, although this was changed after an amendment to the Law in 2018. Prior to 15 August 2021, Afghanistan was widely admired for its independent and vibrant media, rapid increase in education and health indicators and increasing economic growth, helped by a huge international military presence and budgets. The story started to change with the drawdown of international military forces from 2014.

Between 2015 and 2020, NGOs continued to face growing insecurity in the country which meant all NGOs, especially humanitarian actors, had to deal with collateral damage caused by fighting, and access and negotiation discussions with the Taliban in many parts of the country. There was growing incidents of killing and kidnapping of NGO staff in the main cities as well, increasing interference by the government in programmes and widespread corruption. President Ghani put increasing pressure on international donors to commit 'on-budget' funding (through the government) in the different donor conferences, in order to have greater control of planned expenditure. While some donors accepted, others were reluctant, and NGOs became concerned that their funding streams would be reduced. This was particularly the case for national NGOs and civil society associations who saw a decline in donor grants.

In 2018, the Ministry of Economy (MoEc) produced a controversial annual report stating that NGOs were too focused on operations in Kabul and provincial capitals which had led to an unbalanced and inequitable development in the county. The analysis in this report was based on NGO data provided to MoEc, as part of their regular reporting, but did not consider the fact that most NGO reporting of costs in Kabul and provincial cities in fact covered their activities across the country. The report showed that NGOs had spent US \$ 876 million in 2018, a 1 per cent drop from 2017 but an increase over 2015 and 2016. The main sectors of expenditure were in health (39 per cent), social protection (31 per cent), education (13 per cent) and agriculture and rural development (8 per cent)²⁶. Social protection in fact included a wide variety of programmes in which NGOs were engaged and which could not be included in the other sectors.

Despite relatively high donor support for NGOs (as reported by the MoEc), civil society organisations and smaller national NGOs continued to complain about the lack of access to donor funding. There is no doubt that competition for funds was fierce and that forging relations with donor partners or government departments for different bids/tenders was important for national NGOs. Some of the national NGOs turned to humanitarian projects to identify new streams of funding, but these funds were not easy to access either, as both knowledge and experience of the cluster system and humanitarian processes were required. Potential pathways to humanitarian funding for national NGOs was through partnership with UN agencies, international NGOs and ACBAR's Twinning programme set up in 2015 to promote national NGO membership of OCHA's pool-based funds.

Mark Bowden and Shirazuddin Seddiqi in their 2020 report on 'NGOs and civil society in Afghanistan' noted that the Doha agreement between the US and the Taliban in February 2020 to withdraw remaining US troops from Afghanistan and the ensuing difficulties in establishing a peace process, *"have made the future of Afghanistan's civil society and the values that they represent all the more*

²⁵ Mitchell, D F 2017 NGO Presence and Activity in Afghanistan, 2000–2014: A Provincial-Level Dataset. Stability: International Journal of Security & Development, 6(1): 5, pp. 1–18, DOI: <https://doi.org/10.5334/sta.497>

²⁶ Ministry of Economy, Afghanistan (2018), *Non-Governmental Organizations (NGOs) Annual Report 2018*. Available at: <https://www.acbar.org/upload/1565240722818.pdf>

*uncertain*²⁷. Afghan civil society and particularly women activists, lobbied for civil society and women to be included in the peace negotiations and finally four women were nominated as part of the government team. Meanwhile NGOs continued to face increased bureaucratic demands and interference from provincial and national government departments, including the proposed revision of the 2005 NGO Law which had been underway for several years. NGOs feared the finalised version of the revised NGO Law would entail more specific government interference in NGOs organisational structures, hiring practices, policies, financial decisions, and assets, and in effect make “all NGOs implementing partners of the government”²⁸. Extensive lobbying through donors prevented the revised Law being presented by Ministry of Justice to Parliament for approval in early 2021.

As a result of the Doha agreement between the U.S. and the Taliban, NGOs also dealt increasingly with Taliban not only on local levels but on provincial and international levels with the political office in Doha and the Taliban’s Military Council (*Shura*) in Quetta. Health NGOs faced challenges of health staff being forced to provide medical aid on front lines and “greater pressure to provide jobs for Taliban nominees in health facilities and demands to levy a tax on health contracts”²⁹. Prior to 15 August 2021 the UN Humanitarian Coordinator had regular meetings with the Taliban in Doha on behalf of the humanitarian community and issues such as taxation by Taliban and humanitarian access were discussed.

During the final year under the government of President Ghani, NGOs faced a difficult environment: widespread conflict, increased numbers of displaced people due to fighting and drought, hostility from parts of the government, donor fatigue and an increasingly empowered Taliban opposition.

4. Relationships with the current Taliban Government – Post 15 August 2021

“There is a huge difference even with the Taliban before and after 15 August. Before 15 August we used to have projects in Taliban controlled areas and then they were not that much cooperative and flexible. Now in some cases the same people are much more flexible than they were before 15 August.”

4.1 Initial perceptions of the new government

The beginning of the transition to the Taliban government was marked by chaotic scenes at Kabul airport as many Afghans tried to leave the country and there were fear of reprisals and harassment among those who remained. Amnesty International reported extra-judicial killings and targeted assassinations by Taliban in the takeover of many provinces³⁰. In the early days NGO compounds were searched and some were looted and occupied despite the general amnesty proclaimed by the new Taliban government. Now, several months later (November 2021), key respondents that already had experience of work with NGOs during 1990s, (10 out of 41 respondents), felt that generally the current Taliban government leaders have been flexible and open-minded in dealing with the general population. They noted that the new Taliban government have not imposed any general social and personal regulations/restrictions concerning listening to music, growing beard, asking women to wear

²⁷ Bowden M, Seddiqi S, NGOs and Civil society in Afghanistan, Lessons for Peace, ODI, 2020 <https://l4p.odi.org/assets/images/ODI-L4P-NGOs-and-civil-society-Bowden-Siddiqi-2020.pdf>

²⁸ Bowden, Seddiqi: ibid

²⁹ Bowden, Seddiqi: ibid

³⁰ Amnesty International (2021) ‘Afghanistan: Government collapse marked by ‘repeated war crimes and relentless bloodshed’ – new report’, Amnesty International 15 December. Available at: <https://www.amnesty.org/en/latest/news/2021/12/afghanistan-government-collapse-marked-by-repeated-war-crimes-and-relentless-bloodshed-new-report/>

the *Burqa*³¹, not allowing women to get out of their homes without *Maharam* or taking pictures. Though the Taliban government still have the ministry of religious police (*Amr-e-Belmarow wa Nahi-az-Munkar*) in their structure, they are trying to demonstrate that they are different from 1990s. Examples were given of Taliban government officials participating in television shows hosted by female anchors (without wearing a *Burqa*) and participating in television roundtable discussions with other female participants who are not wearing *Burqa*. Previously (during the Taliban regime in 1990s) television broadcasts were banned in Afghanistan, TV sets were destroyed and wearing *Burqa* was a mandatory dress code for women outside their homes. Respondents noted that the Taliban were not reacting to those with shaved beards, those listening to the music, and do not stop people during prayer time and publicly punish those who missed prayers.

“The attitude of the Taliban soldiers is not bothering common people. The high-ranking Taliban are showing that they are very cooperative and ready to solve any issue for the NGOs. But we will see how long it will take for them to sort out the banking issue”³².

While the perspective from male respondents was that there was less widespread social repression than they had feared, for women respondents the situation was extremely depressing and difficult. Many women leaders in civil society have left the country, many women can no longer go to work, and many girls cannot attend secondary school or university, except in a few provinces. The limitation of girls and women’s rights is of serious concern for the international community and one of the conditions that many donors have before they provide development support to the new Taliban government.

4.2 Bureaucratic relations with the new government

Many NGOs already had contacts with Taliban before 15 August 2021 in many parts of the country. Respondents noted that since 2008-9 the Taliban had established various shadow commissions to run their operations – such as the Military Commission, Political Commission, Commission for Information and Advocacy (*Dawat-wa-Irshad*) and the Commission for NGOs and Private Companies³³. Each commission had its own mandate, and the head of the commission was appointed by the Taliban Leaders’ Council (*Shura-e-Rahbari*) - to whom the commission head reported. According to the United States Special Inspector General for Afghanistan (SIGAR), more than 60 per cent of the rural territories in Afghanistan had been under the Taliban control prior to August 2021. NGOs used to liaise with the ‘Commission for NGOs and Private Companies’ and its provincial representatives in Taliban controlled or contested areas for implementing their projects. The Taliban would treat NGOs and private contractors and companies the same with similar operating requirements for NGOs and private companies. This created difficulties for NGOs as they were often asked to pay 10 per cent of their project budget as tax to Taliban. Transport taxes were automatically paid by traders, truck drivers and private companies in order to operate in Taliban controlled areas. Respondents reported that many Taliban commanders had a vague understanding of the mandate of NGOs and in many cases could not differentiate them from private companies/businesses. Now with the arrival of the Taliban in power some of the same people (formerly members of the shadow commissions) are now in the Taliban’s transition government ministries. The head of Commission for NGOs and Private Companies is now the Minister of Rural Rehabilitation and Development (MRRD), and in many provinces he has placed his provincial shadow commissioners in provincial directorates of MRRD. For the time being the 10 per cent tax levied in the provinces has been abolished both for NGOs and private companies. The

³¹ An enveloping outer garment which covers the body and the face that is worn by women in some Islamic traditions. [Viewed 18 December 2021]. Available from: <https://en.wikipedia.org/wiki/Burqa>

³² National NGO respondent

³³ Mainly construction companies and logistic contractors

study did not interview any Taliban government official to have Taliban's perspective on continuity of previously established shadow commissions, however, some of the key respondents reported that few of these commissions are still functional, parallel to the Taliban's transition government structure.

The attitude of the current Taliban government towards NGOs varies from one province to another, even in some cases from one district to another, and very much depends on the individual character of the district or provincial governors. Respondents from the local and national NGOs noted a difference in the way officials treat international NGOs and their employees compared to national NGOs. Respondents felt that the Taliban government officials want to show they have changed, they are willing to engage and they don't want to have any negative international reporting. There is some continuity, as many previous Taliban shadow authorities at the provincial and district levels have been assigned as provincial and district officials, respective to their previous scope of work. NGOs that had liaised with Taliban commanders and officials before August 2021 and had experience of negotiating are in a better position than NGOs who are newly interacting with them. Cultivating relationships was highlighted to be particularly important, as it always has been in Afghanistan.

Respondents noted that access to Taliban government officials at the provincial and Kabul levels is often easier than accessing the previous government officials under President Ashraf Ghani. It was also reported that many Taliban government senior officials have only had religious studies and do not have an exposure or understanding of modern management and governance, nor do they have a comprehensive understanding of development and humanitarian principles. This means that gaining understanding and consensus on various issues related to NGO programmes is often difficult, even though the Taliban government have called for previous government civil servants to come and work with them. Respondents stressed that initiatives are needed to help orientate new government officials on topics concerning humanitarian operations such as Humanitarian Principles and the Joint Operating Principles. Also, there are concerns that current government officials, both at the provincial and Kabul levels, lack the necessary diplomatic skills to engage with wider civil society. Respondents noted that social media is extremely important for the Taliban and that pressure from Afghan citizens through social media is one of the few ways to influence the new authorities, especially as much of Afghanistan's independent media has been either closed or is closely monitored.

While there is less bureaucratic delay compared to the previous government both at the Kabul and provincial levels, the new Taliban government is following the procedures as were set by the previous government. Under the past government, NGOs used to register any new project with the Ministry of Economy in Kabul and obtain a letter after project registration for the Directorate of Economy of the province in which the project was to be implemented. The provincial Directorate of Economy would then issue letter(s) to the relevant provincial line departments/directorates. This process was often lengthy and time-consuming in Kabul and on provincial levels. Now under the new Taliban government, it has been reported to be simpler both in Kabul and on provincial levels. NGOs respondents also said that they have not encountered any instances of corruption and bribery since 15 August 2021 whilst dealing with the new authorities.

One important issue is that the new authorities at all levels are not interested in making written statements, providing written approvals, and giving written confirmation of their commitments as agreed in meetings with NGOs. At the national level, there have been some Taliban statements through their own social media outlets as they took over different provinces and then Kabul. These statements were mainly related to their general amnesty, assuring international partners and NGOs about their safety, and sharing the contact numbers for reporting misconduct. Other than this, major government written statements include the introduction of the Taliban interim government, the new salary scale for government employees, a guideline for women working in TV channels and the

contents of the TV programmes, a Ministry of Foreign Affairs Letter to the Geneva Conference, and recently a letter from the Ministry of Refugees and Repatriation (MoRR) concerning women staff. Key written statements of the Taliban government and its translations are presented in the Annexes.

Respondents noted that the Ministry of Economy recently disowned a letter issued to an individual organisation concerning the women staff working requirements in that very organisation; the Taliban government declared it to be a fake letter. This study could not access the letter to examine its contents, but respondents suggested that rather than being a fake, the official who issued the letter did not have the authority to issue such a letter. This demonstrates the different positions and ideas within the new government, which is not yet as unified as it would like to seem.

The study found that the Ministry of Interior is asking NGOs to obtain approval or a Non-Objection Certificate (NOC) from Ministry of Interior for ongoing and upcoming operations and projects in Afghanistan. This is a new requirement, and NGOs are worried as they already have their registration with the MoEc and that dealing with the Interior Ministry may further compromise their humanitarian principles. “*Humanitarian principles do not allow us to take permission from a conflicting party*”, said one respondent. Though this has not openly announced as a requirement for all NGOs, in some provinces national NGOs are increasingly asked to produce an approval from the Interior Ministry for the work they are doing or for the office they have opened in that province. Some national NGOs have applied for NOCs, to continue running their operations, but found that there is no clear procedure to obtain NOCs at the Ministry. They explained that they had written an application to the Ministry of Interior and on the back of their application paper, permission was granted. This has been highlighted as an issue of major concern for NGOs, and national NGO respondents in this study suggested that NGOs and donor communities make a joint stand.

4.3 Impact of sanctions and banking issues

Maintaining cashflow has been one of the major issues for NGOs and aid agencies after 15 August 2021, due to the banking crisis in Afghanistan and freezing of the reserves of the Central Bank of Afghanistan in the US, as required by pre-existing international sanctions against the Taliban. According to the respondents in this study, the banks remained closed for almost three weeks after 15 August 2021. When they re-opened, there were new regulations and limitations. Account holders could not withdraw foreign currency from their bank accounts, only Afghani, with a limit of 5 per cent of the balance in the accounts per week while the account-to-account transfers within Afghanistan were possible. These limitations are still in effect at the time of writing this report in December 2021 and are applicable both to individuals and NGOs accounts.

Several respondents (from international NGOs) reported that they had prepared contingency plans before 15 August 2021, but none had imagined such an acute cash flow issue. International NGOs and UN agencies with their bank accounts outside Afghanistan have been exploring and using the services of financial services providers (also known as *Hawala* system), whereas national NGOs do not have this luxury as their bank accounts are in Afghanistan and subject to the new withdrawal limitations.

Respondents said *Hawala* service charges varied from 3 to 15 per cent (of the total transaction), depending on the type of financial service provider, national companies are cheaper than those operating in the region or internationally. Respondents reported that despite the increasing use of *Hawala* system by multiple UN agencies and international organisations, there is still no collective understanding among donors and implementing agencies about using the *Hawala* system. Some national NGOs, which are partners of international NGOs or that have contracts with UN agencies (i.e., UNICEF, WHO and WFP) were reported to be in slightly better position as their international partners

have been able to transfer project funding to them in cash or transfers through *Hawala*. Others are relying on the 5 per cent withdrawal of their bank balance per week from their bank accounts to run their operations.

“We cannot withdraw more than 5 per cent of our account balance from our bank accounts, which is not enough to cover our operating costs.”³⁴

Most respondents reported that they were able to transfer staff salaries to their respective bank accounts, from which staff could only withdraw 5 per cent per week. Previously lower and mid-level NGO staff used to withdraw their monthly salaries at one time and didn't maintain significant bank balances. The rule of only allowing withdrawal of 5 per cent of the transferred salary per week was reported to be insufficient. In addition, a number of bank branch offices at district level have been closed after 15 August 2021 and staff working at the district levels have to travel to provincial capitals on a weekly basis to withdraw 5 per cent of their bank balances which has cost and time implications for the NGO staff working in the rural areas. The demand for cash also means all the banks are overcrowded with long queues. In some cases, account holders mentioned that they went to the bank at 2:00 am in the morning and waited 12 hours in the queue until the afternoon to withdraw money from their accounts.

UN sanctions against the Taliban were first imposed in November 1999³⁵ and then tightened (through an Executive Order) by United States³⁶ after the September 11 attacks in 2001 (U.S Department of State, 2001). Since then, there have been regular additions to the list of organisations and individuals on the UN and US sanctions list, 10 out of 16 current Taliban transition government cabinet members are on the United States sanction list. The United States Department of the Treasury (Office of Foreign Assets Control) issued four new General Licenses³⁷ (Licenses No. 14 and 15 on 24 September and Licenses No. 18 and 19 in December 2021) for humanitarian assistance to Afghanistan (OFAC, 2021). While these licences were welcomed by NGOs operating in Afghanistan, the licences did not provide required clarity on making financial transactions with banks in Afghanistan, which were used by NGOs for running their operations in Afghanistan.

In addition to difficulties of receiving international payments, national and international NGOs also have unpaid invoices for several government programmes under the previous government of Afghanistan, predominantly those executed through the World Bank administered Afghanistan Reconstruction Trust Fund (ARTF). Respondents reported having pending invoices under Sehatmandi, Citizens' Charter, Eshteghal Zaiee (EZ-Kar) and Women's Economic Empowerment Rural Development Project (WEERDP) projects.

Sehatmandi is a US \$ 600 million project (with the commitment amount of US \$ 140 million) that was approved in March 2018 to finance the implementation of the Basic Package of Health Services (BPHS) and Essential Package of Hospital Services (EPHS) in 31 provinces of Afghanistan³⁸ until June 2022 (World Bank, 2021). The implementation of Sehatmandi was contracted-out to 19 national and international NGOs in 31 provinces with direct implementation by the Ministry of Public Health (MoPH) in three provinces¹⁵ (MoPH, 2019). There were 2,269 BPHS/EPHS facilities including sub-health

³⁴ NNGO respondent

³⁵ United Nations, Meeting Coverage and Press Releases. (1999). *Security Council Demands That Taliban Turn Over Usma Bin Laden to Appropriate Authorities*. [Viewed 19 December 2021]. Available from <https://www.un.org/press/en/1999/19991015.sc6739.doc.html>

³⁶ United States Department of State, Bureau of Counterterrorism. (2001). *Executive Order 13224*. [Viewed 19 December 2021]. Available from <https://www.state.gov/executive-order-13224/>

³⁷ United States Department of the Treasury, Press Releases. (2021). *Treasury Issues General Licenses and Guidance to Facilitate Humanitarian Assistance in Afghanistan*. [Viewed 19 December 2021]. Available from <https://home.treasury.gov/news/press-releases/jy0372>

³⁸ The World Bank, What We Do/Projects and Operations. (2021). *Afghanistan Sehatmandi Project*. [Viewed 19 December 2021]. Available from <https://projects.worldbank.org/en/projects-operations/project-detail/P160615?lang=en>

Centres, Basic Health Centres, Comprehensive Health Centres, District Hospitals and Provincial Hospitals throughout the country providing primary and secondary health care services under Sehatmandi. Apart from these, 5 Provincial Hospitals, 5 Regional Hospitals and 24 National Hospitals are operating outside the scope of BPHS/EPHS package³⁹ (MoPH, 2019).

According to NGOs respondents a majority of the 19 Sehatmandi BPHS/EPHS implementing agencies were not re-imbursed for their expenses from June 2021 onwards. After the collapse of the previous government on 15 August 2021, the new Taliban government did not take any responsibility for outstanding NGO invoices under MoPH. The World Bank did not consider the BPHS implementing NGOs as partners of the World Bank either, because their contracts had been signed with MoPH. As such, Sehatmandi BPHS/EPHS implementing NGOs found themselves in a difficult situation with the entire health system, of which BPHS is the backbone, on the verge of collapse.

In September 2021 UNDP Afghanistan provided bridge funds to BPHS/EPHS implementers for the month of October 2021. UNICEF and WHO have continued these bridge funds until the end of January 2022. According to NGO respondents, World Bank has asked the Sehatmandi BPHS/EPHS implementing agencies to submit their invoices up to 15 August 2021. While the NGOs do not have further details on how their invoices could be paid by the World Bank, there is still the problem of costs incurred between 15 August and 30 September 2021 before UNDP funding.

The situation in other ARTF supported on-budget funding projects (as detailed below) are different from Sehatmandi, as the implementing agencies have suspended operations after 15 August, but they too have outstanding invoices.

- **Citizens' Charter project:** a US \$ 717.23 million project⁴⁰ (with a committed amount of US \$ 232.93 million) implemented by the Ministry of Rural Rehabilitation and Development (MRRD) in rural areas and the Independent Directorate of Local Government (IDLG) in urban areas. The program was approved in October 2016 and expected to close in December 2022 (World Bank, 2021)
- **Women's Economic Empowerment Rural Development Project (WEERDP) project:** a US \$ 100 million project⁴¹ (with a committed amount of US \$ 25 million) implemented by the Ministry of Women Affairs (MoWA) which was approved in September 2018 and expected to close in June 2021 (World Bank, 2021).
- **Eshteghal Zaiee – Karmondena (EZ-Kar) project:** a US \$ 193.75 million project⁴² (with a committed amount of US \$ 150 million) which was implemented by the Ministry of Economy and Independent Directorate of Local Governance - approved in December 2018 and expected to close in December 2023 (World Bank, 2021).

As outlined above, national NGOs are much more affected by the financial and banking crisis after the 15 August 2021.

“There are a number of organisations who borrowed money from money changer with an assumption that they will pay back as soon as they receive their instalments, which they did not receive yet”⁴³.

³⁹ Ministry of Public Health. (2019). *Sehatmandi Project Performance Review*. [Viewed 11 December 2021]. Available from: <https://moph.gov.af/index.php/en/sehatmandi-project>

⁴⁰ The World Bank, What We Do/Projects and Operations. (2021). *Citizens' Charter Afghanistan Project*. [Viewed 19 December 2021]. Available from <https://projects.worldbank.org/en/projects-operations/project-detail/P160567?lang=en>

⁴¹ The World Bank, What We Do/Projects and Operations. (2021). *Women's Economic Empowerment Rural Development Project*. [Viewed 19 December 2021]. Available from <https://projects.worldbank.org/en/projects-operations/project-detail/P164443?lang=en>

⁴² The World Bank, What We Do/Projects and Operations. (2021). *Afghanistan: Eshteghal Zaiee – Karmondena (EZ-Kar) project*. [Viewed 19 December 2021]. Available from <https://projects.worldbank.org/en/projects-operations/project-detail/P166127?lang=en>

⁴³ A National NGO respondent

On the other hand, all government programme contracts (under ARTF) with national NGOs were in Afghanis and they had all their financial assets in the Afghanistan's Banks which they could not access after the Taliban came into power. The currency has dropped in value more than 25 per cent since 15 August 2021. A second issue is that outstanding invoices for ARTF supported projects were also in Afghanis. Given this, there were concern that even if these outstanding invoices are paid (up to 15 August 2021) the market value of Afghanis will be at least 25 per cent less than when the expenses were incurred. While NGOs with ARTF funded ongoing projects by 15 August 2021 have been waiting to be reimbursed, almost all national NGOs with ongoing projects from ARTF (except Sehatmandi) have suspended the staff contracts of those working in these projects and reduced their operations.

4.4 Women's rights

“From a perspective of Afghan women, we still had to fight very hard under the Karzai and Ghani governments to achieve our rights. The culture in Afghanistan has continued to be hard for women in many ways despite the last 20 years, for example child marriages have always been there. So now we have to start this fight all over again with the Taliban”⁴⁴

Widespread girls' education, campaigns for legal rights for women and girls, women representatives in parliament and government and women-led civil society organisations – the role and voice of women has profoundly changed in Afghanistan in the last two decades. After 15 August, many prominent women official, leaders and activists left the country with their families and many women's organisations have closed for the time being. While the right to education and work is still not clear for women under the new Taliban government, women continue to work in sectors such as health and education in NGOs.

There is no standard nationwide guidance about the rules for women working in NGOs and aid agencies except for a letter issued by the Ministry of Refugees and Repatriation (MoRR) dated 23 Rabi ul Awal 1443 (29 October 2021). In this letter, all the provincial MoRR directorates were asked to allow NGO essential women staff to work who are critical in distributing aid to Internally Displaced Persons (IDPs) and vulnerable families - with the condition that women staff should be accompanied by male *Maharam* and women staff should have proper Hijab (see Annexes for original and translated version of the MoRR issued letter).

Practically, the requirements for NGOs women staff to work in NGOs offices or at the field level varied from one province to another and in some cases from one district to another, according to the respondents. National NGOs had to assess the situation more carefully in each of their target district and adjust the presence of women staff accordingly.

“We don't have anything in writing which can clarify the situation about working requirements for women. We are assessing the situation in each of the districts we work and are adjusting accordingly while keeping a low profile”⁴⁵

Women staff of national NGOs was found to be at a disadvantage compared to those working for international NGOs, especially those working in the provinces without clear guidance from provincial authorities. The new requirements for a *Maharam*, separate working space and in some cases separate transportation requirements, had a significant cost implication, and national NGOs reported they did not necessarily have existing budgets for covering additional costs.

⁴⁴ A Women National NGO participant

⁴⁵ A National NGO respondent

“As a national NGO we could not afford Maharam cost for the women staff working in our office. For our women project staff we have funds for them to go to their work in the field, but for women staff who were working in admin, human resources, and other office departments, they are not coming to the office. We have suspended their contracts”⁴⁶.

5. Humanitarian Challenges

The Taliban government authorities were reported to be interfering in NGOs work under the following three main categories:

Staffing

Majority of the national and local NGOs’ respondents reported that they have been receiving messages from local Taliban government authorities for recruiting people recommended by them. In most of the cases such messages have been communicated to the NGOs verbally, in person or over the phone, however, in a few instances, Taliban Provincial Governors forwarded on written job applications made to them, to NGOs to consider the applicants for any potential jobs.

This issue varied from one province to another; in some provinces the local authorities frequently introduced individuals to be hired by NGOs and in other provinces it was rare. A national NGO representative reported:

“Taliban are introducing individuals to be hired by us. This issue is not similar in all the provinces we work. For example, in this province the provincial government is very cooperative while in that province the local authorities are not cooperative and are frequently interfering in our activities.”

According to the respondents, the individuals referred by the Taliban for recruitment are mainly those who were part of the Taliban, their family members, well-wishers, or those who have been supporting the Taliban. In some of the provinces the NGOs were also asked to pay the salaries of Taliban introduced as observers to monitor and observe NGOs operations. A local NGO representative reported:

“In xxx province we were told that we should hire observers, paid to observe our work. We have responded that as a government you can do observation and monitoring and that is part of your job.”

Selection of beneficiaries

Respondents reported that the Taliban government local authorities interfered in beneficiary selection, especially in the distribution of humanitarian aid concerning food and non-food items. The level of interference varied from one province to another and even from one district to another, as it varies for women’s right to work. The most common interference with respect to beneficiary section included making objections if members of the previous government armed forces and their families were on beneficiary lists; giving NGOs names of Taliban local supporters, Taliban family members and sympathizers to be included in beneficiary lists; and asking NGOs to prioritise the widows and family members of the Taliban fighters who had been killed in the past 20 years. A representative of a local NGO reported:

⁴⁶ NNGO respondent

“...about beneficiaries they are generally recommending including and prioritise the widows of Taliban fighters and their children in aid distribution.”

Respondents were concerned that frequently the beneficiaries introduced by Taliban authorities did not meet the required eligibility criteria, so including them in beneficiary lists compromised the aid distribution, which should reach those most in need. These issues have been discussed in various humanitarian coordination forums by NGOs, but usually NGOs dealt with such interference on their own and case by case, using personal contacts to solve them. National NGOs, with their head-offices in Kabul, were found to be in a better position to communicate such interference to higher levels of the UN or ACBAR coordination meetings, whereas local NGOs that operate at the provincial and regional levels can only share such concerns in ACBAR regional coordination meetings or through local cluster meetings.

Both the national and local NGOs highlighted the importance of a coordinated approach to respond to such interference, instead of dealing with it individually. It was also highlighted that there is a need to further engage with the Taliban government authorities at the community (district), provincial and central (Kabul) level in order to educate the Taliban on basic humanitarian principles – especially on Humanitarian Principles and the Joint Operating Principles (JOPs). A national NGO representative reported:

“With respect to beneficiary selection, part of the problem is that they (the Taliban) don’t understand the process and even if you explain it to them, they will not understand.”

National NGO respondents reported that they did push back on requests that were not feasible. In general, it was reported that the ability to deny Taliban requests depended on the strength of the organisation to negotiate these demands. International NGOs were in a stronger position to negotiate. It was also reported that international NGOs could potentially provide a buffer for national NGOs and support in joint negotiations, but this did not often happen. On the other hand, there had been few international staff on the ground in the last few months.

One respondent noted that national NGOs often do not have effective duty of care protocols for their staff compared to international NGOs and lack designated staff for security and for humanitarian access negotiations, even though they are familiar with the local communities.

Expanding coverage

Taliban government authorities both at central and provincial levels have been asking NGOs to expand their operation to remote and hard-to-reach areas that were previously under Taliban control before 15 August 2021, instead of focusing on provincial capitals or districts that are more easily accessible. One respondent from an aid coordination agency reported:

“The Taliban say that there are still areas that are not reached in the past two decades and should be covered. These are the areas that remained mainly under the Taliban control in the past years.”

Expanding projects to more remote areas, in view of equitable reach, was not reported as a major issue by national NGOs. Respondents reported, however, that donors should first discuss with Taliban government at the central level to agree on this as it would be difficult to change target districts during project implementation. Similarly, some national NGOs highlighted the importance of having a mechanism in place to ensure equitable humanitarian reach across the country to avoid a situation

where one province benefits more than others.

Some respondents noted that there had been some arrests of staff of national NGOs since 15 August, which national NGOs did not always report to coordinating fora such as the UN Humanitarian Access Group. It may be that NGOs fear loss of their reputation and loss of future funding opportunities if they report such issues.

6. Risk Transfer and Emergency Development

6.1 Taxation

Under the 2005 NGO Law, NGOs are exempted from taxation on their activities, however they must “withhold” income tax owed to the government on behalf of their employees on the staff salaries, rent and contractor payments. Under the Afghanistan’s Income Tax Law⁴⁷ (2009) the amount withheld by the NGOs is reported and transferred to a designated account of the Tax and Revenue Department of the Ministry of Finance every six months; if delayed the NGOs should pay penalty charges. Currently there has been a suspension of the penalty charges on late payment of withholding taxes by NGOs to the Taliban government. Late payment penalty charges were initially suspended until the end of November 2021, this was then extended to the end of January 2022. For many national NGOs there was no clarity from donors on permission to submit taxes. Some NGOs have paid taxes from core funds which are not under restrictions from donors, others have deducted the taxes from staff salary and contractors’ payments but have not yet paid it to the Taliban government.

Some of the health NGOs implementing Sehatmandi reported that UNDP informed them that the NGOs should not pay any withholding taxes (for the bridge funding of BPHS/EPHS Sehatmandi contract by UNDP for the month of October 2021). However, after this bridge funding was taken over by UNICEF and WHO they were verbally told that they can continue as they used to practice before.

“UNDP deducted the taxes from all staff salaries and said that the UNDP will deal on this with the new government. But after UNICEF and WHO took over, we were told that we should move ahead as we used to do before. This was a verbal message, and we don’t have anything in writing⁴⁸.”

National NGOs respondents indicated that they have to pay the withholding taxes otherwise they fear that the Taliban government will come after them; the Taliban are currently very strict in collecting taxation from business companies. The respondents expressed their need for clear guidance from donor and UN funding agencies and said that the issue should not be left to individual NGO practice and decision-making.

6.2 Sanctions compliance

The lack of clarity regarding the sanctions imposed by the United Nations since 1999 and those by the United States since 2001 were found to be among the major concerns for the NGOs in Afghanistan while delivering humanitarian services on the ground. National NGOs were found to be particularly vulnerable as they don’t have the advantage of advice from legal or compliance experts, which many international NGOs can access through their headquarters. There is some confusion among national NGOs as many do not understand the details of the sanctions, for example if the whole of the Taliban

⁴⁷ Government of Afghanistan, Official Gazette 1209 (2015). Amendment to the Income Tax Law. Available at: http://old.moi.gov.af/Content/files/OfficialGazette/01201/OG_01209.pdf. Unofficial English translation of the original Income Tax Law (as was used by the Ministry of Mine) available at: https://momp.gov.af/sites/default/files/2019-03/Income_Tax_Law.pdf#:~:text=Article%204%20%20Tax%20calculation%20%20%281%29%20The,be%20converted%20to%20afghanis%20for%20purposes%20of%20taxation.

⁴⁸ NNGO respondent

government is under sanction or only some individuals whose names are on the sanction lists.

Similarly, there is also a lack of clarity over the scope and scale of the four new General Licenses issued by the Office of Foreign Assets Control of the United States Department of Treasury on 23 September and 22 December 2021. While the general licenses say “*.., all transactions involving the Taliban or the Haqqani Network, or any entity in which the Taliban or the Haqqani Network owns, directly or indirectly, individually or in the aggregate, a 50 per cent or greater interest, prohibited by the Global Terrorism Sanctions regulation*”, NGOs are not clear if the “transactions” referred to in these general licenses are only financial direct transactions, or if other things are included such as inviting local Taliban government officials to meetings and serving food, refreshments, stationary or transport costs. Many of these things are customary practice for meetings or workshops.

Further, it was also reported that there is a need to have the United Nations 1999 sanctions and the United States 2001 sanctions aggregated along with the other sanctions and limitations that are imposed by other countries and partners on Taliban, currently there is a lack of useful reference documents for NGOs.

6.3 Emergency development

At the end of 2020 UNDP reported that Afghanistan faced “significant” economic and development challenges. In November 2020, international donors had pledged US \$13 billion in over the following four years⁴⁹. With the freezing of international development funds after the takeover of the Taliban in August 2021, UNDP launched a new Special Trust Fund for Afghanistan in October called ‘ABADEI’ requesting \$667 million to cover the cost of livelihood activities for 4.5 million Afghans in the first year. The funds are designated for ‘development emergency initiatives’ such as grants to small and micro businesses, especially those owned by women, cash-for-work projects offering short-term income to the unemployed, to restore local small infrastructure, support to the vulnerable through temporary basic income and assistance for resilience such as rehabilitation of canals and flood protection to protect farmland⁵⁰. These funds will also be directed to UN partners to continue some of the development health and education programmes previously supported by on-budget projects through the government of Afghanistan. At the time of writing this report UNDP has said that it will not provide these trust funds directly to NGO partners but plans to transfer funds to other UN agencies who already have NGO partners.

Meanwhile UNOCHA has received the full amount for its US \$606 million Flash Appeal launched in September 2021 to provide prioritised multi-sectoral assistance to 11 million people in the four last months of 2021. UNOCHA has currently 94 NGO partners registered, 47 international and 47 national that can apply to implement humanitarian projects with these funds. In the current standard allocation of US \$ 105 million, US \$ 5 million has been specifically earmarked for national NGOs. Not all the needs in the country can be covered through humanitarian funds. There is a danger that this will put too much pressure on UN agencies and NGOs to deliver services and assistance which should be the responsibility of the government.

7. Conclusions

Over the last four decades, international and national NGOs have been present providing emergency

⁴⁹ UN News (2021) ‘Security Council paves way for aid to reach desperate Afghans’ – new report, United Nations 22 December. Available at: <https://news.un.org/en/story/2021/12/1108642>

⁵⁰ UNDP News Centre (2021) ‘New UN Development Programme emergency initiative to support Afghan People in need’ – new report, United Nations Development Programme 21 October. Available at: <https://www.undp.org/press-releases/new-un-development-programme-emergency-initiative-support-afghan-people-need>

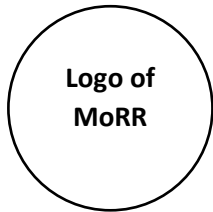
relief, basic services, and subsequently humanitarian assistance during the years of conflict, as well as becoming a springboard for the emergence of civil society organisations since 2001. International and national NGOs have often been criticised by successive Afghan governments, donors, and the media for failings, and much of this criticism should be accepted in the spirit of learning from mistakes, albeit in a very difficult context. Now when the dust is still settling after the failure of the international experiment in Afghanistan, the context will not be any easier under the new Taliban government. NGOs do at least have experience in dealing with the Taliban government in the 90s and then as opposition forces in the last twenty years. This experience will be valuable moving ahead in the next months of the humanitarian response.

“We have to wait and see how this new government will act. For the moment they are not really communicating with the population - they don’t know what to say to us, they don’t know how to run these complicated systems that we now have, they need help but don’t want to ask due to their pride”⁵¹.

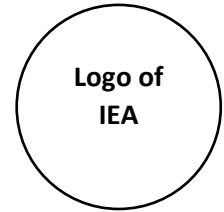
⁵¹ NNGO respondent

Annexes

Annexe I: Letter from the Taliban's Government Ministry of Refugees and Repatriation (MoRR) concerning women staff's engagement in aid distribution to IDPs and vulnerable population (original and translation).



**Islamic Emirate of Afghanistan
Ministry of Refugees and Repatriation
Minister's Office Directorate
Department of Documentation and Relation**



Reference No: 152

Date: 23/3/1443 (29 October 2021)

To all Provincial Directorates and Departments of Refugees and Repatriation

Peace be upon you and God's mercy and blessings!

Subject: Resuming duties of essential female personnel

As you are aware, due to lack of an appropriate working environment for female staff in many offices the female staff have not been allowed to come to work after the arrival of the Afghanistan Islamic Emirate.

As such, Ministry of Refugees and Repatriation and its Provincial Directorates and Departments in their respective provinces are working with multiple national and international organisations to conduct surveys and distribute aid to internally displaced persons and vulnerable families. In order to carry the aforementioned activities, sometimes it is essential to have female personnel also. As such and for the purpose of conducting effective joint surveys and aid distribution with organisations (NGOs) you are requested to allow those female personnel whose work is essential, taking into account the Islamic Sharia and the following principles.

1. Every female personnel should be accompanied by her Muharram according to Sharia
2. Every female personnel should adopt Sharia Hijab during work time

Regards,

***Signature dated
(23/03/1443)***

Alhaj Mohammad Arsala Kharoti

Deputy Minister of Refugees and Repatriation and Acting Minister

Copy:

Provincial Governor Office

	امارت اسلامی افغانستان وزارت امور مهاجرین و عودت کنندگان	د افغانستان اسلامي امارت د مهاجرينو او راستنېدونکو چارو وزارت د دفتر ریاست د اسنادو او اړیکو آمریت د تحریراتو عمومي مدیریت	
<input type="checkbox"/> عاجل <input type="checkbox"/> عادی <input type="checkbox"/> تعلیماتیه <input type="checkbox"/> اېلکتره <input type="checkbox"/> سایر			کڼه: ۱۵۲ ۴۲۲ نېټه: ۱۳۴۳/۳/۲۳

د ولایتونو د مهاجرینو او راستنېدونکو چارو ریاستونو او آمریتونو ته!
السلام علیکم ورحمت الله و بركاته!
موضوع: د اړینو ښځینه کارمندانو د کار پیل.

څرنګه چې تاسو په جریان کې یاست، د افغانستان اسلامي امارت په راتګ سره په اکثر اداراتو کې د مناسب کاري محیط د نه شتون له امله د ښځینه کارمندانو کار کول منع شوي دي.

همدارنګه د مهاجرینو او راستنېدونکو چارو وزارت او په ولایتونو کې یې اړونده ریاستونه او آمریتونه د بېلابېلو ملي او نړیوالو مؤسساتو سره د داخلي بې ځایه شویو او بې وزلو کورنیو د سروې او مرستو د ویش په برخه کې کار کوي. د یادو کارونو د سرته رسولو لپاره ځینې وخت اړینه ګڼل کیږي، چې ځینې ښځینه کارمندانې هم باید شتون ولري. نو د همدې هدف لپاره چې د مؤسساتو سره ګډه سروې او د مرستو وېش په منظم ډول سرته ورسېږي، ستاسو څخه هیله ده، چې هغو ښځینه کارمندانو ته چې کار کول یې اړین دي، د اسلامي شریعت او لاندې اصولو په نظر کې نیولو سره د کار اجازه ورکړئ.

۱- د هرې ښځینه کارمندی سره یې باید شرعي محرم موجود وي.

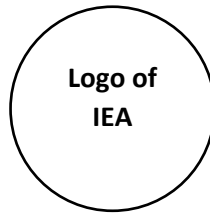
۲- هره ښځینه کارمنده باید د کار پر وخت شرعي حجاب مراعت کړي.

درنښت

الحاج محمد ارسال خروټی
د مهاجرینو او راستنېدونکو چارو وزارت مرستیال او سرپرست

کاپي:
د ولایت محترم مقام ته!

Annexe II: Decree from the Taliban's Supreme Leader Mula Haibatullah Akhund regarding women's social rights (translation).



**Islamic Emirate of Afghanistan
Office of the Spokesman**

Date: 28/4/1443 (3 December 2021)

No: 395

Issued Special Decree of His Excellency Amir al-Mu'minin about Women's Rights

In the name of Allah, The Most Gracious and The Most Merciful

The leadership of the Islamic Emirate orders all relevant officials, religious scholars, and tribal leaders to take serious steps in ensuring the following women's rights.

1. It is necessary to obtain the consent of adult women during Nikah (marriage) (if the Nikah (marriage) between those who matches each other then there is no risk of intrigue). No one can force a woman for Nikah (marriage).
2. A woman is not a property, rather she is a free human-being. No one can give a woman to another person in settling disputes.
3. After the husband's death, after the completion of Sharai Eadat period (four months and ten nights or after the childbirth (if she is pregnant)), neither the brother-in-law (husband's brother) nor anyone else can forcefully make Nikah (marry) a widow. The widow has the right to marry and determine her future the way she want (if the Nikah (marriage) between those who matches each other then there is no risk of intrigue).
4. Getting Mehr (sum of money or other property promised by the husband to be paid or handed to the woman in exchange for the marriage) from the new husband is widow's Sharia right.
5. Woman has confirmed share in assets inherited from husband (if died), father and children, no one can deny giving a woman her share.
6. If a man has multiple wives, it is mandatory for him to ensure that all his wives are given Sharia's rights and ensure that he treats all his wives with fairness.

In order to obey and implement this decree effectively the following Emirate departments are asked to do the needful actions.

- a. The Ministry of Hajj and Religious Affairs is ordered to persuade religious scholars and mosques' Imams in implementing these women's rights. Through this, they should inform people, through their speeches, about the fact that injustice with women and not giving women their rights will make God unhappy for which there will be consequences.

- b. The Ministry of Information and Culture should also continuously promote and educate people through its various printed and audio means. This ministry should produce short articles in order to attract religious scholars' attention towards women's Sharia right. Raising general awareness will make it easy to stop the current injustice against women.
- c. The Supreme Court should ask all the courts to receive and without any delay process the application of women, especially widows, about issues concerning women's Shari rights and any other injustice. This is needed as the women should not be disappointed in getting justice and their Sharee rights.
- d. Provincial and District Governors are required to fully cooperate with the respective ministries and the Supreme Court in implementing this decree.

The Leadership of Islamic Emirate of Afghanistan

28/04/1443

12/08/1400

3 December 2021

Annexe II: Decree from the Taliban's Supreme Leader Mula Haibatullah Akhund regarding women's social rights (original).



د افغانستان اسلامي امارت

د وياند دفتر

۱۴۴۳/۴/۲۸ هـ ق

شماره: ۳۹۵

د ښځو د حقوقو په اړه د عاليقدر امير المؤمنين لخوا ځانگړی فرمان صادر شو

بسم الله الرحمن الرحيم

د اسلامي امارت د مشرتابه مقام ټولو اړونده مسئولينو، علماء کرامو او قومي مشرانو ته هدايت کوي چې د ښځو د لاندې حقوقو د پرځای کولو لپاره جدي اقدامات وکړي.

۱. د نکاح پرمهال د بالغو ښځو رضایت ضروری دی (خو چې نکاح له کفو (سیال) سره وي، د فتني او فساد خطر هم په کې نه وي). هیڅوک ښځې په جبر او اکراه سره پر نکاح کولو نشي مجبورولای.

۲. ښځه مال نه، بلکې اصیل او آزاد انسان دی، هیڅوک یې چاته د صلیحې په بدل (بدو) کې نشي ورکولای.

۳. د مېړه له وفات وروسته، چې شرعي عدت (خلورمياشتې او لس شپې یا وضع د حمل) تېر شي، کونډه ښځه نه لېور ځانته په زور نکاح کولای شي او نه بل څوک، کونډه د نکاح کولو او د خپل راتلونکي سرنوشت په هکله د خپل اختیار څښتنه ده، (خو چې د کفو (سیال) اصل او د فتني او فساد مخنیوی په نظر کې نیول شوی وي).

۴. له نوي خاوند څخه د مهر اخیستل د کونډې شرعي حق دی.

۵. ښځه د (وفات شوي) مېړه، اولاد، پلار او نورو خپلوانو په مالونو کې په فرضیت او عصبیت سره د میراث حق او ثابت سهم لري، هیڅوک یې له خپل حق څخه نشي بې برخې کولای.

۶. کوم څوک چې متعدد ودونه لري، مکلف دی چې ټولو ښځو ته د شرعي حکم سره سم حقوق ورکړي او ترمنځ یې عدل وکړي.

د پورته حکم د تعمیم او په ښه ډول تطبیق لپاره دې لاندې امارتي ارګانونه په خپله خپله برخه کې اقدامات ترسره کړي.

الف: د حج او اوقافو وزارت ته حکم کړي چې د ښځو د حقونو اړوند هداياتو په هکله علماء کرام او خطیبان وهڅوي، ترڅو د خپلو خطبو او موعظو له لارې خلک پوه کړي چې له ښځو سره ظلم کول او د هغوی حقوق نه ورکول د الله تعالی د نارضايتی او د هغه د عذاب او قهر سبب ګرځي.

ب: د اطلاعاتو او فرهنگ وزارت دې هم د خپلو وسائلو له لارې د ښځو د حقونو اړوند ترغیبي او ترهیبی ګټور مطالب په تحریري او صوتي بڼه په دوامداره توګه نشرته وسپاري، د ګټورو رسائلو تکثیر او اشاعت ته دې د فن او استعداد خاوندان وهڅوي، تر ممکنه بریده دې ځینې مهمې لندې رسالې له خپلو وسائلو څخه په استفاده چاپوي، ترڅو د ښځو د شرعي حقوقو په هکله د علماء کرامو توجه جلب، پوهاوی عام او د روان ظلم مخنیوی اسانه شي.

ج: د سترې محکمې عالي مقام دې ټولو محاکمو ته هدايات وکړي چې ترڅو د ښځو خصوصاً د کونډو د حقونو او پر هغوی د ظلمونو اړوند عریضې په اصولي ډول واخلي او په هکله یې عفلت ونه کړي، ترڅو له ظلم څخه د خلاصون او د خپلو شرعي حقونو د ترلاسه کولو په برخه کې له مایوسی سره مخ نه شي.

د: والیان او ولسوالان دې د یادو وزارتونو او سترې محکمې سره د دغه فرمان د تطبیق په برخه کې هر اړخیزه همکاري وکړي. والسلام

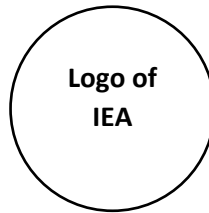
د اسلامي امارت د مشرتابه مقام

۱۴۴۳/۴/۲۸ هـ ق

۱۴۰۰/۸/۱۲ هـ ش. 2021/12/3

Annexe III: Open letter from the Taliban's Government Minister of Foreign Affairs to Geneva Conference about Humanitarian Aids (translation).

ISLAMIC EMIRATE OF AFGHANISTAN
AFGHANISTAN
Ministry of Foreign Affairs



ISLAMIC EMIRATE OF
Ministry of Foreign Affairs

Subject: The Islamic Emirate's Recommendations to Geneva Conference on Humanitarian Aids

Date: 03/02/1443 (10 September 2021) Ref No (232)

Dear Martin! (Under-Secretary-General for Humanitarian Affairs United Nations)

Following our meeting we would like to have the following recommendations for the upcoming meeting of donor countries about humanitarian aids to Afghanistan.

1. We are committed to remove all the previous and current obstacles concerning the project delivery by you and other international organisations in Afghanistan. We will allow all stakeholders to provide aid services to the needy people of Afghanistan in the current situation.
2. The government of Afghanistan will safeguard the life, assets and dignity of the aid workers and will remove all the obstacles they face in delivering aid services.
3. The government of Afghanistan will respect the properties/buildings of the United Nations and all other humanitarian organisations and in this regard will establish a mutually agreed mechanism.
4. In the face of the current situation in Afghanistan health, education and livelihood is a major humanitarian issue and we need urgent support in this regard, which could be through continuing the previous projects or introducing and implementing new projects.
5. In development sector, the previously active projects which were half complete should be completed otherwise the earlier investments will be vanished and wasted. Similarly, there is need for new projects (development).
6. With regard to counter narcotic the new government of Afghanistan requires international support. The government of Afghanistan has the responsibility to treat about 4 million drug addicted people, provide them livelihood and similarly further enhance its efforts in controlling narcotics.
7. The World Bank, Asian Development Bank and other donors' suspended projects will require to be resumed immediately and the outstanding salaries and disbursements should be released as soon as possible. If not, we are worried that many people will become jobless and will be pushed to poverty.
8. The current government of Afghanistan has invited all the previous government staff and personnel to return to their jobs and if there is no international support many people will be jobless due to lack of resources.

9. We expect from the international community to return trained Afghans who have left the country and request that the international community spend the money on them in Afghanistan. This way there will be less expenditure on them by international community and the trained Afghans will work in Afghanistan.
10. We expect to have the same amount of funding that used to be provided to Ashraf Ghani's government and which were wasted through corruption. As such, we can pay government employees' (male and female) salaries on time and could keep all the government departments open.
11. We expect from the international community to do not abandon Afghanistan and do not allow starting another series of migrations and rather support us to have our refugees back in the country.
12. There is a need to re-organise the security and defines forces in order to have security across the country. The current government of Afghanistan needs a remarkable resources and support in this regard.
13. The new government of Afghanistan is trying and expect from all parties to implement all the Doha Agreement commitments, in order to have effective development, reconstruction and humanitarian aid delivery in Afghanistan.
14. The government of Afghanistan is committed to share its perspective around the globe through various forums and as such it is requesting to participate in the future meetings as this.
15. The government of Afghanistan, as clearly clarified in different forums, will respect the women's right, minorities' right and freedom of expression in accordance with Islam and our culture. In this regard and with the support of the international community will further take firm steps.

[SIGNED]

Muylawi Amir Khan Motaqi
Foreign Minister of Afghanistan

Annexe III: Open letter from the Taliban's Government Minister of Foreign Affairs to Geneva Conference about Humanitarian Aids (original).

ISLAMIC EMIRATE OF AFGHANISTAN

Ministry of Foreign Affairs



د افغانستان اسلامي امارت

د بهرنیو چارو وزارت

موضوع: د بشري مرستو په اړه د جینوا کانفرانس ته د اسلامي امارت وړاندیزونه

نېټه: 3/2/1443 هـ.موافق: 10/9/2021 م (232)

بهر ښاغلی مارتن! (په بشري چارو کې د ملګرو ملتونو د سرمنشي سکرتري)

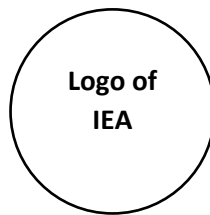
ستاسو سره د ملاقات په تعقيب مونږ غواړو چې د افغانستان د دوستو هيوادونو او نړيوالو ډونرانو د بشري مرستو په راتلونکي ناسته کې لاندې وړاندیزونه ولرو:

1. مونږ ژمنه کوو چې په افغانستان کې به ستاسو او نړيوالو موسساتو تر ادارې لاندې ټولو پروژو او مرستو پر وړاندې پخواني او اوسني خنډونه ليري کوو او ټولو شريکاتو ته به پوره اجازه ورکول کيږي چې د افغانستان د مظلوم ولس سره په اوسني وضعیت کې مرسته وکړای سي.
2. د افغانستان حکومت به د بشري کارکوونکو، ژوند، مال او عزت خوندي ساتي او د هغوی پر وړاندې به پراخه خنډونه ليري کوي.
3. د افغانستان حکومت به د ملګرو ملتونو او ټولو بشري او موسساتو د ودانيو حرمت ساتي او په دې لاره کې به ټاکلی او په متقابلې هوکړې يو ميکانيزم را منځته کوي.
4. د افغانستان په اوسني وضعیت کې تر ټولو اساسي بشري برخي چې صحت، تعليم او بيکارۍ ده، په دې برخو کې عاجلو همکاريو ته اړتيا لري، هغه که د پخوانيو پروژو بيا عملي کول او پوره کول وي او که نوي پروژې ترتيبول او منځته بيول وي.
5. د بيا رغونې په برخه کې هغه پروژې چې مخکې فعاله وي، او تر نيمايي رسيدلي وي، هغه بايد پوره کړل سي، کله دا پروژې ټولې ضايع کيږي او همداسې پر نويو پروژو باندې کار پيل سي.
6. د مخدره موادو سره د مبارزې په برخه کې د افغانستان نوی حکومت اړتيا لري چې د نړيوالو څخه مرستې تر لاسه کړي، د افغانستان حکومت دنده لري چې په هيواد کې شاوخوا ۴ ميليونه پر نشي روږدو کسانو ټډاوي وکړي، هغوی ته د کار زمينه ايجاد کړي، او همداسې د مخدره موادو د کنټرول په هکله لارښوونې وکړي.
7. په افغانستان کې د نړيوال بانک، اسيا پرمختيايي بانک او نورو ډونرانو له لوري درول شوي پروژې بايد ژر تر ژره بيرته فعاله سي او د تير وختونو پاته معاشونه او فنډونه ژر تر ژره اجراء سي، که داسې ونه سي، مونږ ويره لرو چې ډير خلک به بيکاره او د فقر سره مخ سي.
8. د افغانستان اوسنی حکومت پخوانيو مامورينو ته بلنه ورکړې چې خپل دندو ته راسي، که د نړيوالو مرستې نه وي، کيدای سي ډير خلک د امکاناتو د کمښت له وجې د بيکارۍ له خطر سره مخ سي.

9. د نړيوالې ټولني څخه دا تمه کوو چې د افغانستان څخه وتلي کدرونه بیرته افغانستان ته را ستانه کړي او پر هغوی چې کوم مصارف په خارج کې کوي، هغه په افغانستان کې پر وکړي، چې په دې کار سره به نړيوال هيوادونو باندې مصارف هم کم سي او له بله اړخه به دغه کدرونه په افغانستان کې دننه په خپلو خپلو تخصصونو کې په کار لويديلي وي.
10. مونږ تمه لرو، هغه مرستې چې د اشرف غني د حکومت سره کيدلي او د فساد لپاره يې لاره خلاصه کړې وه، هغه زمونږ د حکومت سره هم وسي، تر څو مونږ ته را پاته مامورينو (مردانه او زنانه) خپل استحقاقات پر وخت تر لاسه کړای سي او د حکومت ټولې ادارې فعالې سي.
11. د نړيوالو څخه دا تمه ده چې افغانستان يوازي پرې نه ږدي، تر څو يو ځل بيا د مهاجرتونو لړۍ پيل نسي، بلکې زمونږ سره کوشش وکړي چې مهاجرين افغانان خپل هيواد ته را ستانه کړو.
12. د امنيتي او دفاعي ځواکونو بيا له سره تنظيم ته اړتيا ده، ددې لپاره چې د هيواد امنيت تامين شي، د افغانستان اوسنی حکومت په نظامي برخه کې زياتو امکاناتو او وسائلو ته اړتيا لري.
13. د افغانستان د نوي حکومت کوشش کوي او د ټولو اړخونو څخه يې تمه داده چې د دوحي توافقنامې ټولې ژمنې عملي کړي، تر څو د افغانستان د پرمختگ، بيا رغونې او بشري مرستو رسونې پر لور چټک گامونه واخيستل سي.
14. د افغانستان حکومت ژمن دی چې په نړيوالو فورمونو کې په شرکت سره تر ټولو نړۍ خپل موقف ورسوي، ځکه غوښتنه لري چې په داسې غونډو کې د آینده لپاره د شرکت زمينه ورته برابره سي.
15. د افغانستان حکومت لکه څرنگه چې په ټولو علني فورمونو کې په وضاحت سره ويلي دي چې په خپل هيواد کې به د دين او کلتور په رڼا کې د بنڅو ټول حقوق، د اقليتونو حقوق او د بيان ازادې اصول مني، او په دې برخه کې به د نړيوالو په مرسته په تدريجي ډول کونټرولې گامونه اخلي. په درنښت

مولوي امير خان منفي
د افغانستان د بهرنیو چارو وزير

Annexe IV: Letter from the Taliban's Government Ministry of Amr-e-Belmarow wa Nahi-az-Munkar (Religious Police) about the television programmes and women's participation in television programmes (original and translation).



**Islamic Emirate of Afghanistan
The Ministry of Promoting Virtue and Prohibiting Vice, Recruitment (soldiers) and Complaints
Hearing**

7. All television networks should not broadcast the movies that are against the Sharia principles and the Afghan values
8. Those foreign and local movies that promote foreigners' culture and norms in Afghan society and cause immorality should not be broadcasted.
9. The entertainment and comedy programmes should be prepared in a manner that it does not disrespect any member of the society.
10. The television dramas that disrespect religious principles and human dignity should also not be broadcasted.
11. Movies and videos in which males xx are exposed should not be broadcasted.
12. The female television anchors and journalists should have Islamic Hijab
13. The dramas and entertainment programmes that have female actors should not be broadcasted
14. The broadcasting of dramas and television serials in which the prophets are picturised (individuals acting as prophets) or their close allies (allies of prophets) are strictly prohibited.



د افغانستان اسلامي امارت
د امر بالمعروف نهی عن المنکر، جلب جذب او سمع شکایات وزارت

- ۱ : تلویزوني رسنی باید هر هغه فلمونه چې هغه د شریعت د اصولو او افغاني ارزښتونو خلاف وي خپاره نکړي .
- ۲ : هغه بهرني او داخلي فلمونه چې د پرديو کلتور او عننات په افغاني ټولنه کې خپروي او د ټولني د بد اخلاقي سبب گرځي باید نشر نه کړي .
- ۳ : مزاحیه او تفریحي پروگرامونه باید داسې برابر نکړل شي چې د یو چا د تحقیر او سپکاوې لامل وي .
- ۴ : داسې ډرامې هم باید نشر ته ونه سپارل شي چې دیني شعائرو او یا هم انساني کرامت ته پکې سپکاوې وي .
- ۵ : د نارینه وو داسې فلمونه او ویدیوګانې باید نشر نشي چې عورتونه یې پکې برېښي وي .
- ۶ : په تلویزوني رسنیو کې بنځینه خبریالانې باید اسلامي حجاب رعایت کړي .
- ۷ : داسې ډرامې او تمثیلي پروگرامونه باید نشر ته ونه سپارل شي چې تمثیلونکي یې بنځي وي .
- ۸ : هغه سریالونه چې د انبیاءو یا صحابه کرامو تمثیل په کې شوی وي او تصویري شکل ولري مطلقاً یې نشرول منع دي .

INTERNATIONAL COUNCIL OF VOLUNTARY AGENCIES (ICVA)

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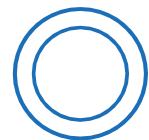
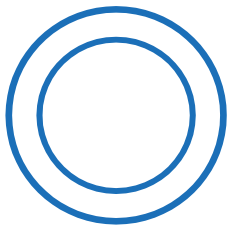
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