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Living with the Taleban (1): Local experiences in Andar district, Ghazni province

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Sahil Afghan

Today, we publish the first of three studies exploring how the Taleban rule, and the impact of that rule on residents. Given that the talks in Doha may presage an Afghan state with key positions held by the Taleban or that, at the very least, the pattern of the Taleban controlling particular localities will continue, understanding what it is like to live under Taleban rule is important. Our research explores the local dynamics of citizens/Taleban interactions, lays out how the Taleban structure their government and asks whether local people can affect policy or indeed are able to hold the Taleban to account at all. Our first case study is Andar, in Ghazni province, which has been under partial Taleban rule since 2006/07 and complete rule since 2018. Guest author Sahil Afghan* has visited the district numerous times and followed events there closely since 2001 and finds a Taleban administration which is well-structured, where military men have civilian roles and protest is unimaginable.

The 'Living with the Taleban' mini-series is a joint research project by the Afghanistan Analysts Network (AAN) and the United States Institute of Peace (USIP). The AAN series editor is Reza Kazemi.

Andar was chosen as a case study partly because it is a district where AAN has conducted research on both security and political economy many times. (1) However, Andar is also fairly representative as a district in what the Taleban considers their heartland: it is entirely Pashtun, tribal (dominated by one tribe, the Andar) and the insurgency began very early on when, in about 2003, madrassa students began to organise. It has largely been held by the Taleban from 2006/7. An uprising by disgruntled members of the Taleban in 2012 led to some territory being retaken by what initially was perceived as pro-government forces, but meddling by politicians and US forces and abuses by what became Uprising Forces and Afghan Local Police (ALP) weakened the counter-insurgency and the Taleban gradually re-took territory. They captured the district centre in October 2018.

The Afghan government is confined to military forces in two Afghan National Army (ANA) bases and a few checkpoints. The Kabul-Kandahar highway passes through this largely flat and agricultural district. It also abuts the provincial centre, Ghazni city, making it important for both government and Taleban alike. It is home to the most famous madrassa in Afghanistan, Nur ul-Madares where many Taleban and non-Taleban have been educated.

Summary of our findings

- The Taleban have developed a structured governing system in Andar. Fighters and commanders play sweeping roles, including constituting the district's supervisory commission, staffing various sectoral commissions to do with health, education etc, collecting 'taxes', advising on public morality and addressing local disputes.
- Except for their courts, the Taleban do not maintain offices. Rather, officials are mobile, to ensure their security. To communicate with them, citizens have to call telephone numbers for the various commissions or make contact via fighters or commanders.
- Even so, it is unavoidable that rulers and ruled come across each other in many different areas of life. While the Taleban are generally able to get what they want from the local population – food and until quite recently shelter, although never conscripts – the local population is generally *not* able to influence the Taleban's actions and priorities. This reveals the highly unequal balance of power.
- In Andar, the Taleban are not accountable to the people they govern, and locals seem to have no expectation that this could be the case. Taxation has not led to 'representation', nor to any accountability as to how taxes are spent (they largely go to the Taleban's war effort). There have been no open protests against the Taleban in Andar, not because there is nothing to complain about, but because people see it as too dangerous. Some locals have had some positive experience of using non-confrontational strategies; these have sometimes been

successful in effecting change, for example, securing temporary halts of fighting during the harvesting season.

- The Taleban seriously and actively tax all economic and business activities in the district. There is some room for bargaining and those who can verify that they cannot afford to pay may be given exemptions.
- The one 'service' provided by the Taleban and appreciated by the population is justice. People regard Taleban-provided justice as faster, more accessible and less corrupt than that of the Afghan government. At the same time, there is no systematic way to register cases with the Taleban and diverse local Taleban and non-Taleban actors become active in adjudicating cases, depending on the conditions. This research was not able to discover whether adjudicating cases quickly meant adjudicating cases fairly, nor how women experience Taleban justice.

Methodology

This research sought to explore and understand how the Taleban rule in districts controlled or heavily influenced by them: Who makes decisions? What happens if citizens disagree with Taleban officials; how do they – indeed, can they – try to influence decisions? In exploring the Taleban's subnational (mainly district-level) governance system and their interactions with local residents, we asked about residents' encounters with the Taleban administration, what demands the Taleban make of the population and whether refusal, or protest, is possible. We focused on two key areas, their court system and taxation, because these are critical to the Taleban's legitimacy and control. We also sought to examine whether or not people can in any way hold the Taleban accountable, especially in the light of the taxes taken.

This research is based on five semi-structured interviews with people living in Andar district of Ghazni province, as well as the author's own observations of the Taleban governance system, encounters between the Taleban and the local population and how accountable the Taleban are. As such, it does not draw on previously published research on this subject, much of it from AAN; a list of these sources for interested readers can be found in footnote. (2)

The interviews were conducted face-to-face with five key informants in July 2020: one teacher, one individual who had been a senior official in the Taleban movement (in around 2006-9), one religious figure, one journalist and one elder. All had experience of interaction with the Taleban in different sectors and additionally had detailed background knowledge about local politics and dynamics. 'Key informant' is used in this report to refer to individuals who have stakes in and are aware of local life in the district. For stylistic reasons, 'key informants' are sometimes referred to as 'interviewees'. All were men, with an age range of 35 to 50. The questionnaire used can be found as an annex to this report.

Andar fell largely under Taleban influence early on during the re-emergence of the Taleban as an insurgency, from 2006/7, although areas of Taleban control have fluctuated – more in 2010, less in 2012, and then expanding steadily until, in October 2018, the movement captured the district centre. The government retains control only of two ANA bases in Chardiwal and Sinnai and three security posts in Sultanbagh, Mullah Nuhbaba and Nanai.

Andar was among the districts that were the focus of a previous [in-depth AAN study](#) into how public services such as education, health and telecommunications are delivered in areas under insurgent control or influence, and of a previous [AAN mini-series](#) on people's thoughts about the prospects for peace in a number of districts.

This report is structured as follows:

- The governance system of the Taleban at a subnational (mainly district) level, followed by a discussion on how their rule is exercised through, taxation and two, their court system;
- Other interactions between Taleban and local residents;
- Taleban and accountability;
- Conclusion.

The governance system of the Taleban

The Taleban's subnational governing architectures differs somewhat from that of the Afghan government. Looking at the subnational (provincial and district) administration on the Afghan government side, there is the governor, the police chief and the rest of the *tashkil* (administrative structure). The military and police, while liaising with the civilian officials, are separate and have different chains of command. The various line ministries – health, education and so on – also answer to their ministries in Kabul.

On the Taleban side, the top authority in the province is the *welayati kamisiun* (provincial commission) which has six to eight members, mainly senior, experienced and active Taleban officials and ulama (religious scholars), and with any impossible-to-decide issues going up to the *rahbari*

shura. The members are all from Ghazni province and may be changed from time to time, although not all at the same time. They are appointed by the *rahbari shura* (the Taliban Leadership Council, also known as the Quetta Shura) based in Pakistan, and answer to it. The provincial commission not only oversees the activities of the entire provincial Taliban *tashkil*, but is also involved in resolving disputes or issues that are left unresolved by lower-level – provincial and district – Taliban officials. The provincial commission is also responsible for appointing district officials, including district governors and other officials. This is in contrast to the Afghan government system where all subnational authorities are appointed by the centre, Kabul.

Taliban district governors are usually from the same district, provincial governors from outside it. On the government side, both can be outsiders. The Taliban's provincial commission has the authority to question any Taliban member and hold him accountable, starting with the provincial governor and moving all the way down to a ground fighter.

In addition, the *rahbari shura* appoints a governor and a *nezami masul* (military commissioner; literally, someone responsible for military affairs), who are answerable to the provincial commission. This is the case in every province, including Ghazni. The governor is responsible for administering not only all civilian, but also military affairs; he is also involved in the fighting. Meanwhile, the *nezami masul* – who is under the governor – has the authority to question and hold accountable all military figures in the province, starting from the military district governors to commanders to individual fighters.

At the very pinnacle of the Taliban's provincial administration then, military and civilian roles are blurred. This pattern is replicated at almost every level, where, as detailed below, ordinary fighters can be deployed to collect taxes or arbitrate disputes, and commanders fill roles normally regarded as civilian, such as administering education or health services. The majority of fighters are madrassa graduates, but typically have no subject expertise. Nor do they receive any training for these roles. One interviewee did say that in the monitoring team of the health commission, there were one or two university-graduated doctors. They had come to the district to meet local people and hear any complaints or concerns and then relay them to the health commission for the purpose of improvement in this sector.

Currently, Taliban in Ghazni are a mixture of ages, although mainly on the young side; sources said there are some older cadre, but relatively few. It should also be noted that, by the very nature of the movement, Taliban are madrassa-educated and, as well as being fighters, commanders, governors or judges, may also be religious scholars of various degrees, ie mullahs or mawlawis. This means that those in charge in Taliban areas come from a much less diverse pool than on the government's side and are less representative of the local population. The Taliban might well feel, however, that, as they are bearing the costs of the 'jihad', they have the right to rule.

There are other major differences with the government administration. In Ghazni, as in other similar provinces, the Taliban's subnational governance structure is mobile and dynamic. Except the courts, no provincial and district officials have offices with a fixed physical presence. This is a deliberate tactic, to avoid being easily attacked. It means that, most of the time, officials are on the move, either on motorbikes or in cars, staying over night at changing locations. Taliban officials often move between mosques in different villages of the districts or areas that are on the outskirts of the provincial capitals.

Taliban governors are most of the time on the frontline, especially when they are planning major attacks. For example, Yusuf Wafa, the Taliban governor of Ghazni during the attack on the city in August 2018, was living in villages in the periphery of the city ([see this AAN report](#)). This stands in sharp contrast with government officials who mostly stay in their offices. In districts like Andar, government officials have also had to adapt to threats and insecurity; they have been absent from the district for some years. Some began operating from Ghazni city in about 2015, with the last moving there from Andar in 2018.

Beneath the Taliban's provincial hierarchy lie the district-level bodies and officials, most importantly the military commission, but also the different service-oriented commissions, some of the most significant being finance, justice, health, education, reconstruction and NGOs, prisoners and civilian casualties, agriculture and *dawat wa ershad* (outreach and guidance).

District-level organisation

For each district, there are two Taliban governors, known as the *mulki wuluswal* (civilian governor) and *nezami wuluswal* (military governor). They each have a deputy and are officially responsible, as their names suggest, for civilian and military affairs. However, unlike at the provincial level, they are not the men ultimately in charge. The real power is with the military commissions the Taliban have for each district. They are composed of one representatives each from every *delgai*, the unit of Taliban fighters. The representatives comprise a very small and tightly knit decision-making team.

As of August 2020, the Taliban had five to six *delgais* in Andar, each with one main commander and several sub-commanders, who have the various groups of fighters within the squad under their control. The exact number of commanders and fighters is known only to the Taliban themselves. The members are scattered in the district and come together whenever there is a need to discuss and decide issues. They are all active, full-time fighters.

Two of our key informants said each *delgai* numbers between three and four hundred active fighters. This would bring the total number of Taliban fighters to around 2,000. (In the Afghan National Army, a *delgai* is, by contrast, the smallest unit, equivalent to a 'squad' and elsewhere, a Taliban *delgai* would typically number in the dozens and be part of a *mahaz*, a larger formation of fighters often drawing fighters from across provincial boundaries and typically named for a charismatic commander, alive or dead. In Andar, the *delgais* are not part of a *mahaz*). AAN cannot say whether this is a unique exception from the countrywide structure of the Taliban, and why it is in place.

When AAN asked one of the key informants whether this was a large number, he said: "No, because the [actual or potential] number is even more than that." Not all fighters are present in the district, he said, or actively fighting at any one time; some will be attending madrassa classes either inside or outside Afghanistan and others will be on leave. Each fighter can take a break of about three months each year; some go on leave for six months while others never take a break. During leave, most return to their homes or go to madrassas to continue their studies. Others might go to Pakistan for 'rest and recreation'. The key informant also pointed out that one *delgai* had lost "some 300 members in the last, almost 20 years of fighting." In other words, he implied, the local Taliban have many 'martyrs' as well as active fighters.

The *delgai's* basic tasks include carrying out attacks on government checkpoints and other targets and maintaining security, a quasi-policing role. Each *delgai* contributes a member to the district military commission, which has more authority than the two governors, who are not members. The military commission is responsible for overseeing all Taliban civilian officials, commanders and fighters. Members have the authority to question any Taleb in the district by bringing their concerns to the commission.

The district military commission also oversees several 'sectoral' sub-commissions staffed from the *delgais* and led by *masuls*, whose intensity of activity varies. For example, while the Taliban have a mostly monitoring role in education and health sectors in Andar, with some influence over, for example, [teacher recruitment and the curriculum](#), some commissions are more proactive. For instance, the finance commission is actively collecting taxes from local businesses, both in the villages and in the small towns of the district.

Similarly, the *dawat wa ershad* commission, the successor to the notoriously harsh and intrusive Emirate-era *amr bil maruf wa nahi an il-munkar*, the so-called Vice and Virtue police, busies itself making sure locals adhere to the Taliban's religious regulations. According to one key informant, officials from this commission have appointed certain ulama to meet once a week in a *fiqhi majles* (jurisprudential council), a meeting to discuss issues concerning Islamic jurisprudence and to address people's religious questions. In Andar at least, they perform very differently from their Vice and Virtue predecessors, who gave orders, meted out punishments and were an important means by which the Taliban hierarchy controlled the population through fear. The policies of the *dawat wa ershad* commission, again as witnessed in Andar, are also softer than those of its predecessor. For example, it does not disturb men who shave or trim their beards or do not wear turbans; during the Emirate, the Taliban had insisted men must have a fist's length of beard and men feared, at least in Andar, to be outside without a turban. This author has himself seen Taliban on numerous occasions, but no one has ever questioned his trimmed beard or lack of a turban.

This commission is also responsible for encouraging government soldiers to leave their posts and surrender or join the Taliban cause. It also asks shopkeepers and other residents, mostly in the district centre, to perform prayers in the mosque, particularly during Eid days, and prevents gambling and any other activities it considers un-Islamic. According to one key informant, the Taliban even monitor young people while they are playing sports to see if they perform prayers on time.

Members of the *dawat wa ershad* commission also monitor the behaviour of Taliban fighters, and this oversight may be to the benefit of the civilian population. For example, it stopped fighters checking the mobile phones of young men and even beating some of them for carrying smartphones. Also, in early January 2020, Taliban fighters had collected TV sets from some villagers' houses. Within a few days, commission members stopped those fighters from doing so. As a key informant said, "The fighters were told [by the commission] that this was un-Islamic and illegal because they violated the privacy of civilians by entering their houses."

These sectoral commissions exist in parallel to the Afghan government's line ministry directorates, councils and security forces and reflect the slow but steady expansion of the Taliban governance system at a district level.

Mirroring practices at the provincial level, the Taliban district administration in Andar is also highly mobile. Besides the court, which has an office located in a bazaar in the district, at least for the time being, none of the Taliban's other officials or commissions have an office with a fixed physical presence. Key informants interpreted this mobility as a Taliban tactic to avoid being attacked in the ongoing war. They described how the Taliban have adopted this way of living and governing based on their past experiences. For instance, in past years, night raids and airstrikes targeted mosques or areas where the Taliban would stay or gather. They realised that a fixed location exposed them to attack.

Locals know only the location of the Taliban court. For the rest of the district *tashkil*, there are no fixed offices and although they live in Andar, their whereabouts are not known to the population. The Taliban use other ways to connect to the district population. For example, according to a key informant, the civilian district governor is available at times in a mosque in Mirai, the district bazaar. "At other times, he is on the move and will be in a village where people can take their petitions." In such cases, the Taliban distribute their phone numbers in the area, so petitioners can call the governor and find his location. This system largely applies to all officials and commissions, apart from the court.

In Andar, people can recognise military Taliban easily because they have weapons (mostly AK-47s) and walkie-talkies all the time, but they cannot easily recognise other Taliban officials because they live as ordinary people in the district and do not openly carry weapons. They may still carry a pistol, but they appear as ordinary people and cannot be recognised as Taliban members. For example, the author did not recognise the head of the health commission in Andar, Abu Es'haq, when he encountered him in the district centre. Civilian Taliban officials can only be recognised when someone has arranged an interaction with them.

Taliban fighters do not distinguish themselves in terms of clothing, but may be recognised by their activities, such as when they patrol the district. If people have a problem, they can stop these passing Taliban and ask for help to resolve a problem on the spot. If they are unable to do so, the Taleb can refer the matter to the civilian officials or the supervisory district military commission.

Below, we focus our attention on two areas where the Taliban have been particularly active in areas under their control such as Andar district: their court system and taxation.

Case study 1: Taxation

The Taliban's finance commissions at the provincial and the district level are responsible for what the movement views as tax collection. As one key informant told AAN, at the beginning of every new solar year (21 March), each *delgai* contributes several fighters who become members of the district finance commission. *Delgai* commanders nominate one person, along with two or three assistants, to collect taxes in the *delgais'* areas of operation for the period of one year. The head of the district finance commission can either accept or reject the nominations. The tax collectors are replaced at the start of the following new solar year in order to avoid corrupt structures from evolving. (This has been a problem in other areas: disputes from 2009 to 2013 over tax collection in Jowzjan, for example, and the failure of commanders to forward money to the centre led to intra-insurgent conflict locally – [read AAN reporting here](#).) In Andar, one key informant said, "We haven't seen a person stay tax collector for consecutive years." With no presence in the district, the government is unable to collect any taxes.

Once accepted by the finance commission, the fighters-turned-tax collectors go to their areas of control to collect taxes from local businessmen and others in the district's main town, other small bazaars and even villages. All five to six active *delgais* in Andar are fielding tax collectors with assistants. There are a total of eight tax collectors, along with their supporters, as of September 2020 in Andar district.

These Taliban fighters hand over the money collected to the district finance commission. In turn, it is handed over from the district to the provincial finance commission, and further on to 'minister' level officials, ie the financial commission of the Taliban Leadership Council. These officials later decide how the money is to be re-distributed and spent. They either allocate money for military spending, for treating wounded fighters or for other expenses of the Taliban fighters. AAN has already shown in its "One Land, Two Rules" series that practically nothing from these taxes goes into civilian sectors such as education, health or infrastructure; rather, these services are funded mainly from the government – and often international sources – and only supervised by the Taliban. (See [this synthesis report](#) of the study of public services in insurgency-influenced districts.) What is clear is that the district level officials of the Taliban cannot spend or decide on the use of the money autonomously.

The exact method of Taliban tax calculation remains opaque. However, the fact that they maintain some records (eg giving receipts to 'taxpayers') gives us indications of their formulations. Broadly speaking, the calculation for a landowner is based on either the diameter of his water pump's pipe or the pump's capacity, based on its use of diesel fuel. (4) With regard to businesses, the Taliban

charge shopkeepers and other traders an annual lump-sum amount of 2,000 Pakistani rupees (roughly USD 11, given the current approximate exchange rate of 1 USD = 169 PKR). (The Pakistani rupee, PKR, is used in many parts of Afghanistan, not the afghani). This system is not progressive and does not differentiate between larger and smaller businesses. Interestingly, this has not resulted in any sort of protests by the owners of small businesses.

Theoretically, the tax is levied on all landowners and businessmen both in the district's towns and villages. In practice, it is unclear how many of the 'taxpayers' the Taleban are able to reach in their area of control. Although they do have a registrar, the system appears to be fairly random. Additionally, the tax rates are not fixed. As a result, both landholders and traders can and do bargain with the Taleban and are often able to reduce tax payments to a symbolic amount of between PKR 500 and 1,000 (USD 3-6) for an entire year. Overall, it is not known how much total tax the Taleban collect annually. One informant said the money collected just in Andar district was in the hundreds of millions of Pakistani rupees (hundreds of thousands of dollars).

There are also tax exemptions. First, women are always exempt from paying tax, as they are not considered heads of a household and, if there are active businesswomen in Andar district, they are not known to the wider community or the Taleban, because they will be working from home. According to the key informants, men exempted from paying tax include the landless, the poor and those with no active businesses or land, or landowners who have to purchase their water. For example, an *imam* (leader) of a mosque can qualify for tax exemption because he neither has land nor an active business. In the "poor" category, there are also people who have installed water pumps but have been facing technical problems or otherwise cannot afford to pay tax. In this case, the landowner would explain his problems to the tax collector, but other villagers would be normally required to approve his request for exemption. If his claim is verified, he would be granted an exemption for at least the current year. (5)

Another way of income generation for the local Taleban in Andar is to approach wealthier people to support them, by paying part of their *zakat* – a religious tax – to the movement. In such cases, they are often told to contribute in kind, by buying clothes, shoes or other commodities for the fighters. In this case, the Taleban also use implicit pressure. In one case, the author himself witnessed some Taleban fighters asking a local villager to pay them some money as assistance. Though the person could not afford it at the time, he could not reject the Taleban's demand. So he borrowed 1,000 Pakistani rupees from someone else in order to pay the fighters.

Case study 2: The courts

Here, we first present four cases that four of our five key informants told us about and then analyse the findings from the cases. They represent samples of how locals approach the Taleban to address disputes and provide what locals consider to be justice. However, in the first, second and fourth examples given below, what was sought was dispute resolution. Only the third case is a criminal matter. The Taleban may also be asked to make judgments on law and order issues, retribution/revenge.

Case one: Planting a vineyard on someone else's land?

The father of one key informant purchased land in the 1950s. A vineyard was cultivated on part of the land and a nephew of the seller claimed his uncle had not actually sold that part. The purchaser – who was accused of appropriating another's land – approached a Taleban judge in 2008 and shared the case with him verbally. This happened before the Taleban had taken complete control of the district. This judge was not a member of the local Taleban court, but lived in a nearby village. He resolved the case by issuing a slip ordering the nephew to show up and bring his documents. When both sides went to the judge the following day, the nephew failed to provide the papers, while the buyer showed his documents. The judge therefore decided that the land belonged him because he had documents. The dispute was resolved within two days.

The fact that the case did not end up going to an official Taleban court suggested that either the nephew was convinced by the decision or that he knew he could not turn to an official court without documents to prove his claim. Both the claimant and the defendant could have written a petition to the official Taleban court if the judge had failed to resolve the dispute. In that case, the issue would have gone to the court or to the Taleban provincial commission. "I think I could reach all the three courts if my case was not resolved or if the claimant had wanted [to pursue it there]," said the key informant. He also said his father had not reached out to the government court because it would have taken a long time to resolve the case and the government system was slow and corrupt.

Case two: Who owns the land providing firewood?

A second key informant described his experience with Taleban justice. This case dates back to 2017, also before the complete fall of the district into the Taleban's hands. It pitted one individual against an entire community, which included the key informant and lived on a relatively large block of land – between 16 and 18 hectares – known as a *qanat*. (3) The individual has been taking bushes for

firewood from an unused part of the *qanat* for several years and now claimed that therefore the land belonged to him. He filed a petition with the Taliban's civilian governor to rule accordingly. Our key informant objected to his claim.

Following this petition, our key informant was ordered to appear before the governor. There, he argued that this was a major dispute, involving far more people than the two in court. The governor decided that the land belonged to the local population and the claimant had no right of ownership because he had not cultivated anything on it. Any sign of cultivation would have been strong evidence of ownership. He ordered the people of the *qanat* to find ulama to figure out to whom the land belonged. The defendant, our key informant, went to the renowned local madrassa, Nur ul-Madares, where the ulama told him they could not resolve the issue because it was between one man and a community. After that, he went to the primary court of the Taliban, where the judges also said that, since it was a major issue and older than ten years, the rules were that such disputes would be adjudicated once the war was over. It would then be up to the defendant or claimant to pursue the matter. Therefore, the claimant was allowed only to continue taking firewood from the land, but not to cultivate it, as this would change its status.

At the time of writing, both sides were waiting for the war to end at which time the community may resume the case. "If I wanted to take the case to all three Taliban courts, I could do it, but I would be told at every court to wait for the war to be over," the representative of the community told AAN.

Case three: Dealing with a murderer

A third key informant shared a case in which someone had beaten a relative of his to death in 2018. In this case, relatives of the victim found a *delgai* commander in their village and told him about the incident. The commander arrested the killer and encouraged both sides to sit together and resolve the issue between themselves, with the help of local elders. The Taliban encouraged the victim's relatives to forgive the murderer. The victim's relatives agreed on such terms that the killer must compensate for the loss by leaving all of his property to the victim's family. The murderer also agreed and then left the village for good. The case was resolved without going to the court. The key informant said that if any side of the case was unhappy, he could follow the official process of taking the case to the Taliban court.

Case four: The road to the mosque has been destroyed

In this dispute which happened in February 2020, someone had destroyed four meters of unpaved road near a canal in a central village so that he could use it as his land. The key informant said he and other villagers had been using this road to go to the mosque. He said that in order to resolve the issue, he went to a Taliban fighter, who was from the same village. The fighter instructed him to go to and share the issue with the civilian governor. The governor gave him a written slip that instructed the local fighter to resolve the issue by consulting elders from the village. The issue was resolved by the fighter with the support of elders. They explained the case to the fighter; he wrote a detailed case report including the description of the issue and its solution that the key informant then took to the governor for his approval. The written decision – that the person had no right to block and destroy the road – was signed by the elders, the Taliban fighter and the two people involved in the dispute. In the letter, both sides said that they were happy with the verdict, and therefore the governor also approved it. The road was restored by the person who had damaged it.

What the cases tell us about the Taliban court system

Some findings can be drawn from these cases. First, there is no systematic way in practice to register a case, whether civil or criminal, with the Taliban in Andar – even though the Taliban, with their hierarchy of judges and courts at various levels, might describe a functioning system. In reality, haphazard justice practices (verbal/informal and in writing/formal) exist in which a diverse range of Taliban actors (fighters, governors, judges) and others (including ulama and elders) are involved, depending on the character of the case and the local conditions.

In the first case the defendant went to meet a Taliban judge, while the second defendant approached the Taliban civilian governor. Meanwhile, the relatives of the murder victim sought the help of a *delgai* commander and the fourth key informant first shared his case with a local fighter, who then became centrally involved in resolving it. The easiest way for most plaintiffs to access Taliban justice involve finding any nearby or passing Taliban fighter or member to resolve the issue or to offer direction as to where the issue might meet resolution. This ad hocery exists despite of the fact that, of the entire Taliban *tashkil* in Andar, the court is its only institution with a fixed physical location.

At the same time, there does seem to be a clear-cut procedure for Taliban to follow in the way they provide justice if a case should come their way. When a claimant or defendant shares a case with them, they produce a slip, ordering both parties to the dispute to show up to argue their claims and provide evidence. Taliban may then follow four different ways to find a solution. First, they might instruct both sides in the dispute to resolve the issue between themselves. Second, the Taliban might ask both sides to argue their claim based on documents and evidence and, again, decide

between themselves; in this case, the Taleban are able to facilitate the resolution of the issue quickly and on-the-spot, based on the evidence. Third, the Taleban might refer the case to ulama or elders, who are locally knowledgeable and respected figures, to resolve the dispute; in this case, they use and respect 'traditional' ways of community-based conflict resolution, something appreciated by many in the local population. Fourth, they might instruct one of the two sides to register the case with the civilian governor.

As a rule, both parties have two weeks to appeal against any Taleban court decision. Such appeals have frequently been reported as occurring elsewhere, up to the Taleban's Leadership Council as the last resort. However, in none of the above cases did the litigants appeal to higher-level Taleban justice officials or bodies.

Satisfaction among the people with the Taleban court system results from several reasons. One important reason is the fact that solutions are based on religious teachings and interwoven with tribal and other local ways of dealing with issues, which are still dominant and widely practiced [in the society](#). They also appreciate the swiftness of the courts' decision-making and what is perceived as a low level of corruption involved (in contrast to the government's courts). One respondent told AAN: "Both sides of the disputes are [usually] satisfied [because] they are told about the religious [basis for the] solutions. Also, they have the options either to accept or oppose the decisions." He also pointed out that decisions were of varying quality. He said there had been "weak solutions," that were later rejected at primary or secondary courts or by the highest Taleban justice officials based in Pakistan. Other, "strong solutions" were accepted and approved by the higher-level courts.

Finally, there is some distinction between the Taleban civilian governor and the district military commission in terms of the cases they receive in practice and how they are managed. The civilian governor has more interaction with locals and this is why, as a key informant put it, "many people take their cases to the civilian governor." These cases include, for instance, land disputes, traffic accidents, fights between locals (which locally may not be viewed as criminal, but an issue needing to be resolved), financial disputes, divorces and the like. (AAN was not able to explore how women experienced Taleban justice, such as in divorce cases.) However, the civilian governor sends criminal cases such as robberies and murders to the military commission, which will investigate and enforce judicial decisions.

Courts and taxation are just two spheres in which local subjects and Taleban rulers interact. In the following two sections, we turn, first, to other forms of encounters and, then, to a discussion of accountability.

Encounters between residents and Taleban

While living in areas under Taleban control, it is impossible to avoid contact with the Taleban. Apart from tax collectors and judges, people encounter the Taleban in their interactions with the health, education and other sectors; when Taleban fighters seek financial help, in addition to the taxes that people regularly pay; in providing them food or shelter; or when they receive instructions from officials with the *dawat wa ershad* commission.

A key informant offered the example of his encounter with the head of the Taleban's education commission when he was organising the re-opening of schooling in the district, following its closure because of coronavirus earlier in 2020. The head of the education commission asked all teachers to come to a meeting at a certain school to discuss the issue. From that meeting onwards, schools have been running as normal in Andar, despite the fact that they remained closed in Kabul and in other government-controlled areas at least until 5 August. The local Taleban have had sufficient clout to overrule instructions from Kabul, from where schools are officially run (see AAN synthesis report linked above).

In the health sector, the Taleban did conduct a few awareness-raising sessions with the public about Covid-19 earlier this year, but otherwise little was changed or done in response to the pandemic. Madrassas stayed open and no lock down had been announced.

In another case, a key informant told AAN that a couple of members from the Taleban health commission, who were part of a monitoring team, had met him and asked if he had heard about any problems in this sector and whether the head of the Taleban's health commission was causing any problems or neglecting his job. In this regard, neglect meant failures to pay regular visits to clinics, to take care of the supply of medicines and to check on the attendance of doctors. The Taleban had contacted our interviewee because he had influence in the area and was in touch with various people. In this way, the Taleban tried to collect information for their monitoring of health services. As AAN has [described](#), Taleban monitoring also includes direct visits to schools and clinics.

During our interviews, no one reported young men being conscripted into Taleban ranks. This contrasts with the 1990s when the Taleban were fighting against the Jamiat-led United Front, better known as 'Northern Alliance', and demanded conscripts, including from Andar. Then, Taleban would

go to villages to take young students (*taleban*) either from village mosques or from local madrassas to the frontline for fighting. In addition, the madrassa graduates who were staying at home were also likely to be conscripted.

When AAN asked the key informants whether this happened nowadays, they unanimously said that the Taleban did not do so, mainly because of the absolute requirement for loyalty from fighters and the danger of infiltration. Voluntary recruitment proved more dependable. "Those introduced or motivated by friends [who are already Taleban] could be trusted more easily than those joining through conscription," said one key informant. Another said the Taleban could not assume the trustworthiness of just any new recruit: "If it was easy to join, dishonest people might do so, which could prove very dangerous for [the Taleban]." Most join for ideological reasons, not for financial gain, according to the interviewees. Given the estimates of Taleban's strength in Andar from key informants, ie with their five to six *delgais* with an overall number of about 2,000 fighters, plus civilian and other officials, they do not suffer a shortage of fighters locally.

The Taleban have not only adopted a softer – or pragmatic – policy regarding recruitment than during the Emirate, but also, the instances in which they have been forcing people to provide them with shelter or food individually have drastically fallen over the last four to five years. All key informants confirmed that these days Taleban fighters come to the mosque of a village and announce their need of food over the loudspeaker of the mosque. In the past, they would knock on the gates of houses and ask people for food directly who would usually comply. The new method of communication has eased things, as the load is shared now by the community and no one is required individually to provide particular or expensive food. One key informant said: "Now it depends on the villagers whether they bring meat or only bread with potatoes." When asked if it was possible to challenge these demands for food from the Taleban, the key informants said that people were able to tell the Taleban to look for alternative sources, if someone could not afford to provide food, or rejected the demand outright. (6)

Requests or demands for shelter in civilians' homes eased somewhat from 2015 onwards after the Taleban defeated the ALP and Uprising Forces in Andar and it became safer for fighters to stay in mosques. The signing of the 29 February 2020 peace agreement between the Taleban and the US government, which has brought a cessation of US airstrikes and US-supported night raids against the Taleban in Andar, has almost completely eliminated the need for Taleban to seek shelter in civilian homes. They currently have little fear of being targeted, except – and this is a much less serious threat – by Afghan government forces. It means they can now either live in their home communities or stay in village mosques.

Taleban and accountability

In this section, we wanted to explore whether the Taleban feel accountable in any way to the population, or can be held to account, whether they are, in any way, responsive, to local sentiments or willing to listen to civilians on service delivery or other issues.

Although local residents pay taxes, they have no expectations of accountability, nor even of public service delivery from the Taleban. If they do have hopes of services from the Taleban, it is mostly in regard to reconstruction and development and that the Taleban will *allow* work by NGOs, branches of the Afghan government and companies. To get permission for paving or widening roads between villages, for example, or building bridges or reconstructing school buildings, local people have to petition the Taleban authorities. One key informant, for instance, said some people had asked the Taleban to allow a private construction company to build a bridge over a river, and the Taleban had said 'yes.' In another case, elders in two southern villages made a similar request for some small bridges to be built with the help of a local NGO. Asked whether taxes might have been used to build the bridge one key informant thought it unlikely: "Local Taleban cannot decide on spending the tax money collected from residents in Andar district." In a third case, teachers had asked the Taleban to allow the Afghan government to renovate several old school buildings over the last couple of years. The Taleban replied positively in those cases. The government education department signed a contract with a construction company which implemented the project in this district. The focal point for such requests is the district Taleban commission responsible for reconstruction and development which local elders would contact.

As AAN has shown in our earlier reports on service delivery, the government and NGOs provide healthcare and education, even in Taleban-run areas and districts (thereby, hoping to keep some influence). The Taleban, however, turn their relatively effective monitoring of education and healthcare into political capital, ie goodwill within a population that so direly needs services that it does not care too much about who actually provides it.

All key informants said the Taleban do not spend tax money on services because, as they are always busy fighting, they are unable to pay any attention to the expectations of the people. One interviewee said the Taleban needed the tax money for themselves. Well-off people like himself would also be asked for extra donations for the 'jihad'. Another said the Taleban "do ask the people

to help them" in implementing projects, such as paving roads; he described, as an example, the Taliban collecting money from local villagers and businessmen to build a bridge. But this is extra money, not tax revenues.

Although none of the key informants openly talked about threats and coercion, this is definitely a feature of Taliban rule. One key informant indicated implicit pressure from the Taliban, saying they were still able "to make people do what they wanted." The Taliban also have the ability to block the implementation of NGO or government development projects.

Similarly, residents cannot openly protest against Taliban actions or policies. All key informants unanimously said that no protests had taken place against the Taliban in Andar, including against clearly unpopular measures. For example, the Taliban have been forcing people not to use the asphalted part of the Ghazni-Paktika highway since 2017, blocking this road in order to disconnect the government from two military bases on parts of the highway. In the same year, Taliban banned people from going to a certain bazaar for business after government soldiers had established temporary positions there. No one dared to protest in either case, although the orders have caused inconvenience, trouble and loss of earnings. Several businessmen did go to the Taliban to request the bazaar be re-opened, but without success.

However, there have been local protests against the Afghan government, when they were still in control of the district centre. For example, when Afghan soldiers set up temporary posts in Sardar Qala bazaar in 2017, businessmen protested. As part of their protest, they walked from Andar to Ghazni city demanding the government remove the posts from that area. However, no one dared to stage a similar protest, and demand the Taliban to not attack the bazaar.

The key informants gave different reasons as to why there had been no protests against the Taliban, but all were along the general theme that the Taliban do not allow protests and do not accept criticism, in the way that government officials do. One interviewee said protests were not allowed and local people did not have the courage to break this ban. Another said he had never heard of any protests in Taliban-controlled areas, not because they are happy with Taliban rule, but because people fear the Taliban a great deal. Another respondent said: "If people protest against the Taliban today or tomorrow, the Taliban will find the main organiser [of the protest]. They'll immediately label him as a government affiliate, a rebel or a person who questions the Taliban cause." A third said it was impossible for people to protest against the Taliban because Andar was not a city environment where people, from time to time, do hold protests, against the government or the Taliban. One argued the most he could imagine happening would be a quieter, indirect approach to the Taliban, often through elders and local figures of influence approaching administration officials, through a personal connection if they have one, to share their 'concerns.' This could also be the route by which people would seek to affect government policy, ie it is a known and normal way to try to influence those in power.

Our key informants gave multiple examples of this approach, of where local populations or individuals have petitioned the Taliban to stop or carry out certain activities. Typical requests would be for the Taliban to stop fighting in certain areas in order to avoid major civilian casualties or for a specific period of time so they can, for instance, carry out seasonal agricultural work. Such requests may be accepted or turned down – and petitioners may also be punished for asking. In the examples below, where the names of villages or people are not given, it is to protect their identities.

One key informant, for example, told AAN that, before Andar district centre fell to the Taliban, some local elders, in 2018, had asked the Taliban not to attack it because there was a district hospital there and they were concerned for the safety of the patients and medical staff. The Taliban did not accept the elders' request as Andar centre was a major military target for them. Instead, they told the elders to 'move' the hospital to a Taliban-controlled area. This happened. Only afterwards, did they attack the district centre. In another example, villagers asked the Taliban not to carry out attacks on security checkpoints near their villages during the wheat harvest. In response, the Taliban set a timeframe for a ceasefire in that particular area for about two weeks. They resumed their attacks and military operations in those areas after the harvesting was over.

One key informant also described how Taliban fighters had rebutted the requests of a villager not to plant roadside bombs near his home. The villager argued that when he had been a mujahed himself, he had not planted bombs near people's homes. The Taliban fighters told him that if he had been a mujahed in the past, he should be planting bombs for the Taliban now and in a better place in order to avoid losses to civilians. They did not stop their IED-planting near his home.

In other cases, described to the author, the Taliban not only rebutted such requests, but also punished the people petitioning. For example, based on the author's notes from the time and accounts from local villagers, in August 2018, before Andar fell to the Taliban's hands, a man complained to the Taliban as to why they had used his orchard and house to attack an ANA military base and ANP post in the Sinai and Kot-e Sangi areas. He complained only after becoming worn down by what he thought was the excessive use of his house by Taliban fighters – they were using his property to launch attacks three to five times a week. After he complained, the fighters of the

local Taliban commander went to his house and beat him and his brother. Some villagers complained to the Taliban about the beating of the two brothers, but there was no apology and the villagers returned "disappointed" from their meeting.

In another incident, in early February 2019, an elder (now deceased) from Kuk village also tried to stop the Taliban using his house to attack the ANA Sinai base. The Taliban fighters left his village that day, but later, a key informant said a couple of the fighters came back. Again, they were the fighters of commander Hamza. They dragged Abdul Hai from the mosque where he was praying, forced him onto the back of a motorbike and drove him away. He was then beaten in an unknown location. Afterwards, Abdul Hai began to suffer from heart disease and had to go to Kabul for treatment. The worst of all, said the informant, is that after Haji Abdul Hai died, the local Taliban would taunt the villagers by saying it was because he had complained and, they alleged, had hatred in his heart towards the Taliban that he had died. They believed that if he had not tried to stop the Taliban from using his house, he would not have 'received' the heart disease and would not have died.

In yet another example, in early June 2020, the Taliban abducted the grand-nephew of one of Ghulam Muhammad Niazi, one of the founders of the historical Afghan Islamic movement (then still united under the name Jamiat-e Islami – for background, see [this external AAN paper](#), pp 8,10) in Afghanistan, on the suspicion that he was working with the Islamic State in Khorasan Province (ISKP); he had reportedly said the Taliban would be defeated at the hands of ISKP and verbally abused the Taliban, including insulting one of their 'martyrs.' Taliban commanders assured relatives that the young man would return alive, but, sources reported, the Taliban broke their promise and killed him in a mosque on 8 June 2020.

Conclusion

In Andar district of Ghazni province, the Taliban governance system is relatively well-organised. Their countrywide structure – comprising a supervisory commission, governors, a growing number of sectoral commissions, commanders and fighter groups – exists in full in Andar, although without a fixed administration centre. (Only the district court has a fixed venue.) The Taliban have been ruling the whole of the population since 2018 when the district centre fell to them; for many, Taliban rule began more than a decade ago. Taliban officeholders move within the district centre and the wider province, especially when orchestrating and carrying out attacks against the Afghan government and its checkpoints.

In practice, the population see little difference between the Taliban's civilian and military wings. This is especially seen in the wide-ranging roles, both military and civilian, played by the five to six *delgais* and their commanders. The *delgais* make them up are the backbone of the entire Taliban establishment in the district.

Hiding their administration is one of the Taliban tactics to avoid being targeted. It also blurs the lines between military and civilian, and the authority of both, in practice and in the eyes of the population. As the military wing of the Taliban dominates the governing structures and the everyday lived experiences of those in the district, it is clear that military priorities are paramount.

The Taliban exercise their governance in Andar through various ways. One is the provision of judicial services, which is widely seen as more accessible, quicker and far less corrupt than that of the Afghan government. Diverse actors from fighters up to their two district governors (civilian and military) and from local ulama to elders (often tasked by the Taliban) have become active in adjudicating civil and criminal cases, depending on the individual cases. Furthermore, the adjudication of cases takes various shapes (informal/formal, verbal/written).

This research was not able to confirm whether adjudicating cases quickly meant adjudicating cases fairly, because it did not come across a single case in which the claimant or the defendant had appealed the Taliban's first-instance decisions by approaching higher-level courts. Similarly, it was not able to explore how women have experienced Taliban justice. It is clear, however, that Taliban rulings are of varying quality and do appear to strengthen the legitimacy of their rule in the district.

A second way in which the Taliban enforce their rule is through taxation. They are seriously and actively involved in taxing all economic and business activities in the centre and the villages of the district. As referred to above, fighters from their *delgais* collect taxes and, to prevent them from becoming corrupt, the tax collectors are replaced every year. Taxpayers have some room for bargaining over the amount of tax payable, and there is a degree of randomness in tax collection, as it is not clear how many taxpayers are reached, in practice. It is also not clear how much total tax the Taliban manage to collect in Andar. It can be assumed, however, that their tax collection is financially significant. That the poor are exempted from paying taxes creates political capital for the Taliban, as they appear to be taking into account the conditions of the disadvantaged people living under their control, a practice covered by Islamic law. The fact that tax payments can be negotiated might also indicate that taxation carries a strong symbolic element, as a way of projecting influence.

The Taliban courts and their taxation are just two spheres in which the Taliban and residents interact. Living under Taliban rule means that both the governors and the governed ineluctably encounter one another on different occasions and for different purposes. Most encounters are related to the occupations or social positions of those involved, both on the Taliban side and on the local population side.

The Taliban in Andar district are not accountable to the people they govern. While they do collect taxes, people are not able to demand 'representation' or even basic services in return. Instead, they use tax money for the war effort and rely on the government or NGOs to deliver basic services. They may also gather additional money from people to implement particular reconstruction or development projects. Local people also do not seem to expect services from the Taliban. Locals may raise related demands through petitioning the Taliban, particularly through elders. While there have been unpopular measures taken by the Taliban, such as limiting access to bazaars, no open protest has taken place because no one dares to do so. People have experienced, though, that a non-confrontational strategy can sometimes succeed, as exceptional examples of temporary halts of fighting (such as during the harvesting season) showed. Yet, the Taliban are an authoritarian organisation and, while local people may be able to influence their actions through quiet entreaties, it can be dangerous just to make a request.

The important point is that the Taliban have been able to get what they want from the local population (food and previously shelter, but not conscription, as this seems to be unnecessary and potentially counter-productive). However, local populations have generally not been able to influence the Taliban's military priorities or anything else much. This reveals highly unequal relationships within this particular social contract.

Edited by Reza Kazemi, Kate Clark and Thomas Ruttig

** Sahil Afghan is the pseudonym of a local journalist with a focus on the Taliban in the south and southeast. He has followed the developments in Ghazni since the fall of the Taliban in late 2001.*

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(3) *Qanat* is a local unit of measuring land by the reach of the particular subterranean irrigation system, *karez* (canal). For a description of the *qanat* system, read [this BBC report](#).

(4) For example, the Taleban in Andar charge as annual tax a person who has installed a four-inch water pump powered by several solar panels 5,000 Pakistani rupees (approximately USD 29). They charge the owner of a three-inch water pump PKR 4,000 (USD 23) and of a two-inch water pump PKR 3,000 (USD 17).

(5) For example, one key informant said one villager had two water wells, where he had installed a diesel water pump. He was supposed to pay a tax of PKR 4,000 (USD 23), but was in a bad economic situation. After a lot of negotiation, the Taleban asked other villagers to approve his circumstances, which they did, saying he was really poor and had a large household to feed as well. The Taleban negotiated a lot with him, but he insisted that he could not pay. Finally, the Taleban told him to paint a madrassa, where he was not required to buy the paint but only do the painting. This he did.

(6) Sometimes, if the Taleban have special guests, they purchase meat from the bazaar and ask a villager to cook it for them and bring it to the mosque. If the villager rejects this demand, they will go to another villager until they finally find someone to cook it. Very rarely, as one key informant said, Taleban fighters may go to a house and demand the landlord or occupant to prepare some food for them for lunch or dinner. In that case, the Taleban may inform them in the morning that they need lunch or in the afternoon that they need dinner.

Annex

Questionnaire for Living with the Taleban research "Living with the Taleban"

Section 1: The 'Governance' system

1. To your knowledge what is the Taleban's governance system like? (Prompt: shadow governor office, court, health, education, security and other departments have physical places that one can reach or access. Also ask: Is there a difference between military and civilian Taleban officials?)

- Have you ever submitted a case to the Taleban's court? (Prompts: What was the nature of the case? How did you go about it? Whom did you contact in the first place to register a case? Did you submit your case in writing or did you just tell a local Taleban court representative about it? Did you ask for help submitting a written case from a lawyer or a knowledgeable person in your district? Do you think there is a systematic way to register a case? In your opinion, if you wanted, would you be able to reach all three court instances: primary, secondary and supreme courts? Did you also reach out to the government court for the same case? Have you ever used the government's court system? How do the two compare?)
- To your knowledge or from your experience, who collects taxes for the Taleban? Are the collected taxes recorded? What is an annual tax rate? Is there anyone who is exempt from paying taxes to Taleban and if so, who? Do women who run income-generation projects in your community pay taxes to Taleban?

Section 2: Encounters

1. From your experience, which Taleban commissions have you encountered? Could you share some details?
- Have the Taleban authorities or commanders asked for conscripts, shelter or anything else from you or other people in your area? If yes, please describe in detail who in the Taleban asked for these things and how they went about it.
 - Have you or other locals been able to challenge such demands or requests by local Taleban? If yes, please describe in detail how you or other locals have gone about that and what happened.

Section 3: Accountability

1. Have you or other locals asked the Taleban to do something? If yes, please describe in detail what and how you have gone about it and what happened. (Prompt: allowing the implementation of public welfare projects like building a road or irrigation canal, opening schools, allowing safe passage, releasing hostages, reducing violence)
- Have you or other locals asked the Taleban not to do something? If yes, please describe in detail what and how you have gone about it and what happened. (Prompt: not closing schools, not attacking health workers, not using civilians as shield, etc)
 - Has there been any individual or collective protests against the Taleban in your area? If not, is it possible to imagine that happening?

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