In addition to the 34 governors appointed by President Hamid Karzai, Afghanistan’s provinces also frequently contain a Taliban “shadow governor” and, in some cases, a shadow government. In 2005, only 11 provinces had Taliban shadow governors, notes The Telegraph. Today, all provinces have shadow governors. The Taliban government’s level of influence remains a contentious issue, although assassinations of those close to president Karzai have created power vacuums, according to The Guardian, and have allowed the Taliban to expand their shadow governments. Although the Taliban’s complex web of interpersonal networks and regional and sub-regional administrations has posed a challenge for the Government of the Islamic Republic of Afghanistan (GI RoA), the range of services it is able to provide is still greatly limited.

Structure and Organisation

A shadow government, according to the Atlantic Council, is a parallel political power structure other than that associated with the official government apparatus. The Taliban is estimated to have a total of 60,000-70,000 active members, with only a small portion mobilised for fighting, according to a report entitled “Negotiating with the Taliban” produced by Afghanistan expert Antonio Giustozzi and published by The Century Foundation. Many of these individual Taliban are non-fighting members, such as informants and providers of food, supplies and accommodation. As early as 2003, the Taliban started to fortify its structure through the appointment of its own provincial governors, informs Giustozzi. He also notes that, from 2006 onward, the Taliban began appointing its own, informal district governors, police chiefs and judges, which operated fully separate from GI RoA institutions. Gul Mohammad, a resident of a rural community in Kandahar province, told The Telegraph that the Taliban have their own police force and that they “have everything they used to have when they were in government”.

Provincial shuras, which are councils of tribal leaders and elders, and various function-specific Taliban commissions may also exist, Giustozzi explains. According to a range of sources, such as the Afghan Analysts Network (AAN), the Military Review, The New York Times and The Nation, the administration includes but is not limited to:

- Quetta Shura or Supreme Taliban Shura: Mullah Omar, the Supreme Leader, is assisted by the Quetta Shura which acts as an authoritative council, outlining strategic policy and decision, and issuing orders to regional commands.
- Regional Commands: These four commands are less formal; they control the sub-command in tribal boundaries and regions assigned.
■ **Provincial Governors**¹: Governors play an administrative and political role. However, the presence of NATO forces has forced these shadow administrations to constantly move in order to avoid raids reports *The Telegraph*.

■ **Provincial Commissions**: Reportedly some of these commissions were created in 2008 and hold responsibility for various function-specific duties such as media, suicide teams, financial management and so on. *The Long War Journal* also reports the Taliban has political affairs, culture and information, prisoners and refugees, education, recruitment and repatriation committees.

■ **Local Commands**: These are local Taliban groups that control the intelligence structure. The nature of their work depends on the ground situation. They direct orders to village cells.

■ **Village Cells**: Village cells act in a semi-independent manner; they are recruiting hubs, and their activities vary widely, particularly depending on the local context.

■ **District Governors**: The Taliban reportedly started appointing district-level governors in 2006 along with, in some cases, other officials such as chiefs of police and judges.

Although the organisational structure of the Taliban is increasingly decentralised, formal hierarchies are still in place higher up in the ranks to provide the organisation with a visible leadership and clear overall direction, states a LSE Crisis States Research Centre working paper by Giustozzi, Masadykov and Page.² The Leadership Council, or Quetta Shura, is believed to include 14 men and acts as the supreme decision-making body for the Taliban. The Quetta Shura is reportedly based alongside Mullah Omar in the Balochistan province of Pakistan. *The Guardian* indicates that details and membership of the Quetta Shura remain shrouded in secrecy, though known leaders that remain at large include Amir Khan Muttaqi, who acts as the shadow minister of education and heads the propaganda efforts, and Mullah Abdul Jalil, who heads the Taliban’s shadow interior ministry.

According to a study authored by US and Pakistani military experts and published in *Military Review*, top leaders may also have clearly delineated roles with the Taliban’s middle and lower tier leaders acting as a more informal decentralised agglomeration of various warlords and tribal leaders. The *Military Review* article also states that the Quetta Shura “carries out strategic planning, issues directives to regional commanders and disseminates directives to village cells.”³ According to Giustozzi’s book *Decoding the New Taliban*, Taliban provincial commissions have an extensive influence within their areas. The Taliban has reportedly begun to designate regional commanders and provide them with a command structure to coordinate and control their operations. As the aforementioned *Military Review* article notes, these regional commanders “control sub-commands along territorial or tribal boundaries” and are granted a “great degree of autonomy in planning and implementation.” The following section addresses how command and control is maintained among these various layers of the Taliban’s shadow government.

**Command and Control**

The Taliban’s local shadow governments have no set strategy for operations since commanders adopt strategies based on local circumstances, according to a report published by the Institute for Social Policy and Understanding (ISPU). This operational flexibility allows the Taliban to plan locally and to adjust based upon real-time intelligence gathered by networks of informants. This broad network feature also makes it difficult for the GIRoA and foreign forces to undermine the Taliban’s operations by removing a single point in the command structure. Highlighting this point, a 2009 report by the Carnegie Endowment for International Peace describes the

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¹ Differences in the roles and responsibilities between provincial commanders and provincial governors remain unclear.
² Talatbek Masadykov and James Michael work for the United Nations Assistance Mission in Afghanistan (UNAMA).
³ A *fatwa* is binding religious finding or an edict, usually issued by an Islamic cleric. Questions of who can issue a fatwa and who is required to adhere to such a pronouncement remain debated.
Taliban as being “resilient: centralized enough to be efficient, but flexible and diverse enough to adapt to local contexts.”

Though decentralised, the Taliban is said to have specialised departments at its top and middle layers and “include suicide squads, media outlets like Ummat Studios and Radio Shariat, and specialised training outfits imparting the technical skills to develop IEDs”. Other departments provide a centralised pool of special skills like finance, intelligence, and research and development. Afghanistan expert Antonio Giustozzi argues that the Taliban dispatches political cadres to recruit individuals and communities to join their cause and also provide a political structure to the movement in roles such as “judges, ‘political commissars’, tax collectors, and so on”. From early 2009 onward, there seems to be a focus on injecting new energy “into the institution-building process by the Taliban, with various commissions being created or old commissions being re-staffed”, writes Giustozzi. However, academics and Afghanistan specialists have also found high levels of internal and regional variation within the Taliban’s shadow governments. Some provinces include only a small number of Taliban officials, according to the AAN while other areas, such as Chara Dara district in Kunduz province, contain “several [Taliban] commissions…for justice, tax, health or education.

**Networks and Communications**

Experts writing in the *Military Review* assert that a local “leader’s span of control” depends on the nature of the tasks ahead”. Routine tasks are executed through a traditional hierarchical pyramid where information passes vertically down a chain. However, it is noted that large coordinated operations involve large networks in which “information and support passes horizontally, vertically, or diagonally, with remarkable speed and efficiency.” Disrupting a few communication channels does not slow information sharing, since the Taliban structure is built upon informal channels and personal relationships. In fact, Giustozzi writes that the commander of a relatively small Taliban network might have direct relations with somebody at the top. Similarly, senior leadership in some cases cultivates relations with commanders at the lower levels in order to develop a thorough awareness of the situation on the ground.

In addition to person-to-person communications, Taliban cells in Pakistan reportedly use the Internet for propaganda purposes and to communicate in settled areas. Amir Zai Sangin, the Afghan government’s Minister of Communications and Information Technology (MCIT), recalls how in 2002 “people had to travel to another country to make a phone call […]. Now in Kabul, even the poorest have mobile phones.” The Taliban also utilise both technology and personal networks to conduct public relations through campaigns of clandestine radio broadcasts, newspapers and pamphlets to “challenge the control and legitimacy of the established authority.” In rural areas where lines of communication are less developed, the Taliban relies on its vast network of couriers to relay sensitive verbal or written messages.

**Revenue**

Though exact figures remain vague, Giustozzi mentions in his Century Foundation report that “revenue has been growing due to the expansion of the Taliban influence”, from 2002 to 2009. UN officials claim that by expanding its sources of revenue beyond opium, “the Taliban are frustrating American and NATO efforts to weaken the insurgency by cutting off its economic lifelines”. AAN notes that, the Taliban generate revenue through ushr which is a 10 % tax on crops such as wheat and, to a lesser extent, on income and profits. The amount each farmer pays is calculated from the size of his arable land. Though successful tax collection is often achieved through violent intimidation and differs greatly per locale, the Carnegie Endowment claims ushr collection fosters the perception among the people that it is the Taliban who are in control, since they collect taxes. The Taliban have also taxed Afghan companies, even some of the larger ones, in exchange for being permitted to operate without being subject
to attack. An August 2011 story by the Associated Press (AP) reports that USD 360 million in US aid money made its way into the pockets of the Taliban and criminal groups as companies involved in reconstruction projects and support services for foreign troops paid the Taliban in order to avoid being attacked by insurgents. The aforementioned ISPU report reaches the same conclusion and notes that “it is also common for companies implementing reconstruction and development contracts to pay the Taliban.”

The 1990s saw a Taliban whose religious doctrine ruled against poppy cultivation. A forced eradication campaign began in early 2000 and resulted in a 99% reduction in the land area under opium poppy cultivation. The ban was enforced by the close monitoring of poppy farming and the imposition of public punishment of transgressors, according to the United States Institute for Peace (USIP). However, extensive poppy cultivation quickly resumed in Afghanistan in 2001 and the Taliban “look to it now as a necessary evil to further their cause.” The record 2006 opium harvest was worth over USD 3 billion.” Though the exact amount the Taliban receives from the drug trade is unclear, the United Nations Office on Drugs and Crime (UNODC) estimates that the Taliban made between USD 90 and 160 million a year over the past five years. 4

Justice

The provision of quasi-judicial services is one area in which the Taliban shadow government has attempted to demonstrate its authority. The Taliban has offered an alternative to GIRoA’s justice system, which the Asia Foundation notes is often viewed with mistrust. The Taliban drafted a new Constitution of the Islamic Emirate of Afghanistan in December 2006 and also makes use of mobile courts. The mobile courts appoint an individual, frequently a religious leader, to serve as the judge. This judge makes decisions on criminal matters after which the Taliban will offer assistance in implementing any sentence which is determined. 5

According to the AAN, the Taliban’s shadow courts were able to resolve issues which had been circulating in the government’s justice system for years (see Box 1). An Afghan Member of Parliament from Kunduz told The Washington Post that “[w]hen people have problems, they don’t go to the government. They don’t go to the police. They go to the Taliban, and the Taliban decide. There are no files and no paperwork.” Many Afghans equate Taliban rule with fast and tough justice for thieves, bandits and murderers, reports the Telegraph. It also means protection from corrupt government police commanders and officials. Courts not only enforce violations of Sharia (Islamic law) but also hear civil complaints. AAN reports that “a Taliban shadow attorney has been appointed” in the Khwaja Ghar district of Takhar province. This attorney studied law at Balkh University in Mazar-e Sharif.

Social Service Provision

In 2007, according to Giustozzi, the Taliban announced a USD 1 million budget to support education in the areas under its control. Having been relentless in its opposition to state education in the past, in 2008-09 a new trend emerged. In some areas, the Taliban allowed teaching to continue with changes to the curricula and the incorporation of mullahs among the school staff to monitor the proper behaviour of the teachers. According to the

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4 The Taliban taxes farmers, landowners, and drug traffickers.
5 As of 2008, these mobile courts were reported to exist in a mere two dozen districts.
Ministry of Education (MoE), “as of March 2009, eighty-one schools previously closed for security reasons had reopened and were functioning under this regime of shared control [between the government and the Taliban] in Kandahar, Helmand, and Uruzgan provinces.” Madrassas in the Pashtun belt are “good recruiting grounds for the Taliban and, since they played a prominent role in the anti-Soviet jihad, they acquired a reputation both as recruiting grounds for mujahideen and as centres of learning.”

In some instances shadow governments attempt to exert control (via intimidation) over medical personnel, teachers and headmasters that are paid by the Afghan government. In Kunduz, the Taliban announced that employment with the Afghan government would not be tolerated but stated explicitly that health and education staff were exempted from this rule. According to a 2011 report by AAN, the Taliban established a military hospital in the mountains of Takhar province. However, not all reports suggest that the Taliban is seeking to become a major social service provider. Giustozzi, for instance, claims that the Taliban, acting first and foremost as a military force, have not invested heavily in providing direct support to services such as health or education. Clearly this is an area in which circumstances vary widely depending on location. Further information is needed in order to paint a more comprehensive portrait of the Taliban’s role in service provision.

Limitations and Adaptations of Shadow Governance

The Los Angeles Times reports that “even though a new generation of militants is more adept at employing the Internet, cell phones and social media, the Taliban’s decentralised structure makes it difficult [for the Taliban] to synthesise information and act in a unified manner.” Another organisational challenge the Taliban faces is the simple competition that arises when older members are faced with a new generation of younger, sometimes better-educated members who play an increasingly significant role in managing the organisation. Competitions over the position of provincial shadow governor, internal disputes and mistrust among top leaders and decisions to reform the system in early 2009, indicate that the Taliban leadership has taken this structure rather seriously.

Despite such organisational challenges, however, the Taliban has also shown to be a versatile entity at times. Taliban shadow government appointments in recent years appear to be “made with a more meritocratic approach, as opposed to…personal relations”. For instance, the Taliban reportedly established a commission which was in charge of appointing Taliban members to fill various roles within the Taliban’s shadow governance structures, Giustozzi noted. Being greatly reliant on ethnic Pashtun populations for support, the recent decision to systematically appoint deputy district governors and district-level military chiefs may reflect an effort to allow more room for making appointments in an ethnically balanced way, informs a 2010 Centre for International Governance Innovation report. For instance, when the Taliban was looking to appoint a deputy to Takhar shadow governor Pir Niaz Muhammad, a Pashtun, the Taliban’s senior leadership interceded to choose an Uzbek for the position.

BOX 2. Liberalisation

Mullah Omar’s social edicts have frequently met resistance, reports an AAN analysis. The ban on music, for example, showed to be very unpopular. The crisis was serious enough to prompt Mullah Omar to issue an order allowing Taliban field commanders to decide on the implementation of his social edicts in the areas under their control. The large majority of the commanders seem to “have opted for the more liberal attitude, in line with the demands of the local communities.”

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According to the Afghan Analysts Network, about 15% of the pupils attending those schools were reported to be girls, whereas the Taliban previously had been resolutely opposed to the education of girls in state schools.” As for education, they seem to make a clear distinction: girls’ schools have been closed to the greatest extent possible, and girls banned from schooling despite occasional protests of village-elders. Boys’ schools remain open and representatives of the education commission make sure teachers and students show up on time.”
According to Thomas Ruttig of AAN, the Taliban movement is responsive to negative attitudes that some of the population held against it during its old regime and “it is able to change positions” in order to improve its image. For instance, the AAN claims that in attempts to co-opt support from groups previously oppressed by the Taliban’s social edicts regarding “un-Islamic” behaviour, the Taliban are “no longer applying these notorious decrees in areas where they currently are influential” (see Box 2). In 2009, the Taliban issued a code of conduct for its fighters, partly in order to burnish its popular image. The code of conduct indicates that the Taliban will only use suicide attacks to target high-ranking officials and that it will take steps to avoid civilian casualties. The code also prohibits kidnapping for ransom. Referring to itself as the mujahideen, the code states that no fighter is allowed to force donations from people. In Kunduz, at least one commander was removed because of arbitrary killings in 2009 or 2010. In addition, a shadow district governor was removed because of allegations that he mishandled Taliban cash. However, “despite instructions from the Quetta Shura, some of them have not abandoned racketeering, kidnappings for ransom and murders,” says a local elder from the district of Chak, speaking on condition of anonymity to the Agence France-Presse. The implementation of this code of conduct is clearly not very widespread at all since UNAMA has reported that the Taliban was responsible for 75% of 2,777 civilian deaths in 2010.

**GIRoA Governance: Reducing Room for Taliban Shadow Governance**

**Strengthening relationships** between central GIRoA authorities in Kabul and local government structures may make populations less willing to abide by Taliban parallel institutions. However, challenges to formal GIRoA structures exist. For instance, a 2011 Afghanistan Research and Evaluation Unit (AREU)-hosted roundtable stated that the GIRoA’s local governments face challenges that include corruption, lack of funding for District Development Assemblies (DDA), and lack of linkages between provincial and district level bodies. Such problems have reportedly served to solidify the position of the Taliban shadow government. According to 2011 RAND Corporation report, the shadow government is able to exist in Afghanistan partly because insurgent attacks have undermined international and GIRoA progress on development and state-building. According to Daniel Green at the Washington Institute for Near East Policy, “local government capabilities were largely non-existent, embryonic or imperfectly mentored”. Targeted attacks have also caused many officials to flee for instance, Pajhwok Afghan News reported that in places such as Kandahar not one application had been received for any of the 600 open positions within the city and surrounding districts. As of September of 2010, the Kandahar provincial government was only at 25% staffing levels, reports National Public Radio (NPR). This drastic shortage of Afghan civil servants indirectly reduces government control. According to the ISPU, the Taliban has filled this void by restoring “law and order, dispensing speedy justice, protecting poppy farmers from government officials, and fighting to rid Afghanistan from the foreign presence”.

Efforts to strengthen GIRoA governance and undermine Taliban shadow governance continue. The Independent Directorate of Local Governance (IDLG) was established by the GIRoA in 2007 to focus on improving subnational governance in Afghanistan, in particular. The IDLG has recently developed programmes alongside USAID, the US Department of State and various other organisations such as the Asia Foundation that focus on incentivising good governance. One such programme is the Performance-Based Governance Fund (PBGF) which allocates additional conditional funding to provincial governments (on top of the monthly USD 25,000) whose provinces

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7 The AREU convened a roundtable on 27 June 2011 which focused specific on district councils and local governance. Participants included UK Department for International Development (DfID), the Afghanistan Social Outreach Program, the European Union, the Independent Administrative Reform and Civil Service Commission, its Provincial Affairs Directorate, and the NATO Senior Civilian Representative.

8 Afghanistan government officials are commonly mentored by technical advisors whose impact has commonly been critiqued as inadequate for the task.

9 For a complete list of USAID governance projects please see http://afghanistan.usaid.gov/en/programs/democracy_governance#Tab=Projects
perform exceptionally well under the evaluation, based on 30 indicators. A mid-term review of this programme is due to take place in October 2011. As part of the general effort to expand and improve GIROA’s presence in the countryside, President Karzai signed a directive in February 2010 giving the IDLG the authority to coordinate the central government’s ministries to provide sustained services through a fully-manned district government. The international community has provided a great deal of funding for such governance programmes (see IDLG website). Under the Ministerial Outreach programme, headed by ISAF, funding was made available not just to the IDLG but also to the Ministry of Finance, the Ministry of Rural Rehabilitation and Development and the Civil Service Commission among other bodies.

Conclusion

The Taliban operates an effective shadow government in large parts of Afghanistan. This government provides courts, levies taxes, and maintains its own governmental and security apparatus. However, the specific role it plays varies widely among different locations. That said, as this paper has demonstrated, the Taliban’s approach to governance has proven popular in some places, particularly its ability to administer justice quickly and decisively. Such factors are crucial not only within current counterinsurgency efforts but also for future peace talks between GIROA and the Taliban. If successful, particular elements of the Taliban’s shadow governance may, in time, move out from the shadows and enter the formal institutions of the Afghan state.

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