

Navigating Ethical Dilemmas for Humanitarian Action in Afghanistan



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This report is the fourth in a series of rapid reviews conducted by Humanitarian Outcomes under the Humanitarian Rapid Research Initiative (HRRRI), commissioned and supported by the UK Humanitarian Innovation Hub (UKHIH) with UK aid from the Foreign, Commonwealth & Development Office. The report is the second Afghanistan learning review sponsored by UKHIH and builds on the 2022 Afghanistan Strategic Learning Initiative, which sought to leverage the knowledge and experience of leading global think tanks working on Afghanistan and aid issues.¹

HRRRI carries out rapid analytical reviews to help inform and steer humanitarian responses in new or newly exacerbated crises. The analyses produced focus on one or two critical issue areas where research efforts have the potential to make the greatest policy or operational impact.²

This rapid review relating to Afghanistan took place between February and April 2023. The research encompassed: interviews with approximately 250 informants from humanitarian organisations in Afghanistan; a review of the literature on humanitarian ethics and humanitarian challenges in the country; and a small phone survey of Afghan women.

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Acronyms and abbreviations

AAN	Afghanistan Analysts Network	HCT	Humanitarian Country Team
AAP	Accountability to Affected People	IASC	Inter-Agency Standing Committee
CHS	Core Humanitarian Standard	IPC	Integrated Food Security Phase Classification
EDG	Emergency Directors Group	OSDR	Organization for Sustainable Development and Research
GiHA	Gender in Humanitarian Action Working Group	UNAMA	UN Mission in Afghanistan
HAG	Humanitarian Access Working Group	WFP	World Food Programme

¹ The first synthesis paper, Confronting New Realities: Actions and Priorities for the International Community in Afghanistan, is available from: <https://www.chathamhouse.org/sites/default/files/2022-05/2022-05-26-confronting-new-realities-actions-priorities-afghanistan.pdf>

² Studies carried out to date include: Enabling the Local Response: Emerging Humanitarian Priorities in Ukraine (March–May 2022); Floods in Pakistan: Rethinking the Humanitarian Role (November 2022); Slipping Away? A Review of Humanitarian Capabilities in Cholera Response (February 2023); Solidarity at Scale: Local Responder Perspectives and Learning from the First Week of the Earthquake Response in Syria and Türkiye (February 2023). Available from: www.humanitarianoutcomes.org

Summary

The most challenging moral dilemmas involve choosing between two objectively negative outcomes. In Afghanistan, the international aid sector faces a wrenching decision: whether to uphold universal human rights values by refusing to comply with the Taliban's edicts against employing women, or to prioritise the humanitarian imperative to continue providing what aid they can to millions in need.

The decision to stay is complicated by the reality that effective in-person aid programming requires female staff to effectively reach women and girls. In this context, aid groups have found partial – albeit suboptimal – solutions through workarounds and low-profile local negotiation strategies, capitalising on the decentralised nature of power structures across the provinces in Afghanistan. While initially understanding that they were exempt from the ban, the UN humanitarian agencies now confront the same dilemma as NGOs. While an Inter-Agency Standing Committee (IASC)-led process has developed a framework and set of criteria for programming for an initial trial period, aid agency staff interviewed for the most part felt that they had been left to grapple with these issues individually, with limited political leadership or guidance from the international diplomatic or donor community.

A rapid review – encompassing roughly 250 interviews with humanitarian providers and recipients in Afghanistan, an opinion survey of Afghan women, and a review of the humanitarian ethics literature – set out to provide a timely analysis of the ethical dilemmas facing humanitarian action in Afghanistan. It found the following.

Humanitarian organisations mostly lack frameworks for making these decisions, individually or collectively. Most of them struggle even to define the problem in terms of competing moral values and the ethical principles at stake. Unlike with their security risk management tools, agencies have not developed models or practical guidance for ethical decision making in their programming. Instead, they have struggled with indecisive – sometimes 'toxic' – internal debates and decision-making inertia since the edicts were passed. With no ethical rudder, the humanitarian community has been unable to come together to establish a common strategic approach and joint messaging.

Donor passivity has been counterproductive. While donors have challenged the ban imposed by the Taliban on female aid workers, and sought to provide coordinated guidance to partners, most interviewees felt that donor governments could usefully play a more active role. The ceding of initiative on this issue to organisational grantees shows a lack of diplomatic consensus or strategy to influence the Taliban. Donor agencies, in the absence of a clear course or strong political steer from their own governments, find themselves in a similar ethical quandary – having to justify continuing aid to the millions of highly vulnerable Afghans to taxpaying publics appalled by the Taliban's actions.

Afghan women's opinions, while not unanimous, lean towards international aid workers staying. A random (though too small to be statistically representative) phone survey of 105 women across the country found a large majority opposed the edict. However, just slightly more than half preferred international aid actors to remain and assist where possible, while 38% thought they should leave on principle, and 11% did not venture an opinion. Afghan female humanitarian staff consulted for this review, and in anecdotal reports, expressed a strong preference for aid workers staying in Afghanistan.

The threat of humanitarian withdrawal has not worked to influence Taliban positions. The current leaders, while not monolithic (and many of them voicing more reasonable stances privately), have shown no meaningful movement away from their extremist policies. On the contrary, they have only hardened them, incrementally stripping more rights from women and girls to participate in society. National and international humanitarians interviewed for this review almost unanimously endorsed continued international negotiations and strong advocacy based on principle but, in the same breath,

lamented their futility. If there is a wedge point to exploit, it seems unlikely that humanitarian organisations can accomplish it. More often, their higher-level advocacy has backfired, while those managing to keep working have done so with quiet, local-level negotiations. The Taliban may face a looming crisis of public legitimacy and internal divisions, but the action of humanitarian organisations is unlikely to be a decisive factor. And while they are keen to attain international legitimacy and gain economic partners, Taliban leaders have indicated they do not perceive the delivery of humanitarian aid as a helpful tool in achieving their goals externally or domestically. Additionally, to cease providing humanitarian aid is to cede space to the Taliban, which may be difficult to recover.

Humanitarian principles have never been absolute, nor in perfect alignment with human rights principles. Compromises exist in some form or another in every complex humanitarian response. The literature and lessons learned from previous ethically thorny situations point to a ‘principled pragmatism’, which has often characterised humanitarian approaches by default, if not by design. This often boils down to favouring the immediate consequences of actions addressing pressing needs over longer-term outcomes related to justice, development, or peace.

A clear-eyed appraisal of this situation, and of the limited influence of humanitarian actors, must therefore conclude that the immediate consequences of a humanitarian withdrawal would be increased suffering and potential loss of life, while not achieving policy change in favour of women. What we know of the opinions of Afghan women themselves also points to the same conclusion: humanitarian aid should continue.

There are no perfect answers for aid agencies in terms of tackling the dilemmas that they face – just ‘less bad’ options. Humanitarian actors in Afghanistan can draw on ethical frameworks to enable more structured deliberation to react to the ban on female aid workers – and work to minimise any long-term harm that tacitly accepting the status quo confers – through the following actions.

- Organisations should focus on programming that addresses acute needs and maintains vital social services – that is, aid that is important enough to warrant continuation, even in the face of abhorrent working conditions.
- Simultaneously working to challenge the intent of the bans as a programmatic goal – agencies should design, and donors should incentivise, interventions that support women by providing remote educational and employment opportunities. This may require donors to be more flexible in their information and due diligence requests so as not to undermine such approaches in highly sensitive contexts.
- Focusing renewed attention on: how best to reach women; how best to involve these women in all aspects of programming; supporting female staff; and better supporting women’s organisations.
- Insisting to the diplomatic community that the crisis of women in Afghanistan should be treated as the human rights and diplomatic emergency it is – making a strong case for greater political will, engagement, and a more proactive role from donor governments.
- Paying attention to other dilemmas and challenges facing humanitarian action in Afghanistan and doing more to tackle corruption, diversion, and state substitution risks.

Though often painful, it is necessary for humanitarians to be modest in assessing their influence over the crisis situations they inhabit, and content in doing ‘the best they can’ to address the short-term urgent consequences for lives and suffering while taking due care not to do harm to the long-term goals of social justice, equal rights, and human wellbeing.

The deteriorating human rights environment in Afghanistan since the Taliban takeover in 2021 has posed significant operational and ethical challenges for humanitarian organisations addressing widespread and urgent needs. With an estimated 28 million Afghans requiring humanitarian protection and assistance,³ at a cost of billions of dollars, the Taliban government is tightening control over how aid is delivered as it increasingly abrogates the rights of its citizens, particularly women and girls.

On 24 December 2022, an already challenging context was made worse by a Taliban announcement of a ban on NGOs employing Afghan female aid workers. In April the government clarified that the ban included UN agencies, which had originally believed themselves to be exempt. The ban on women's employment changed the situation from a difficult set of trade-offs in attempting to work under an increasingly authoritarian regime to a stark moral dilemma: was it possible to continue effective and principled programming or should they leave the country?

Nearly half a year later, this question has not been definitively answered by the humanitarian community, though no organisations seem to have fully withdrawn. After a programming pause, most are finding ways to keep working while trying to support current and former female staff. Meanwhile, contentious debates and indecision on the issue continue to hamper operations, coordination, and morale.

Our review aimed to address the following questions:

- How can humanitarians best understand their current dilemma in light of the values and (often conflicting) principles underpinning their endeavour, and which ethical framework, if any, suggests a productive way forward?
- How are aid agencies adapting in practice? Can piecemeal, pragmatic solutions to keep working in the face of the edict (workarounds, locally negotiated access, and low-profile programming) allow effective and principled humanitarian action to continue?
- How effectively is the humanitarian system advocating and negotiating with the Taliban in relation to the edict on female aid workers?
- What resources exist for organisations navigating ethical dilemmas? Are any actors/entities providing leadership in this area? Should humanitarian aid continue at all if the ban on female aid workers is upheld and enforced, or is this too fundamental a compromise of basic human rights?

Based on extensive interviews with staff from international and Afghan aid agencies, a phone survey of Afghan women, and a review of the literature on humanitarian ethics, this report examines how humanitarian actors are responding to the ethical dilemmas that they face in attempting to provide humanitarian assistance and protection. The review aims to support informed humanitarian response, as well as ethical decision making and partnerships, by providing a timely analysis of ethical dilemmas and frameworks that could help to navigate them.

³ UN Office for the Coordination of Humanitarian Affairs (OCHA). (2023, 23 January). *Humanitarian needs overview. Afghanistan*. <https://reliefweb.int/report/afghanistan/afghanistan-humanitarian-needs-overview-2023-january-2023>

Understanding and framing ethical dilemmas

As has long been observed, the 'humanitarian imperative' (to save lives and relieve suffering wherever it may be found) frequently conflicts with humanitarianism's other core principles – to do so impartially, and with neutrality and independence, when this can be impossible in contested and constrained environments. Humanitarians must also be conscious of the possibility that their well-intentioned, short-term aid may lead to long-term harm. Trade-offs, tough decisions, and ethical compromise are inherent to the enterprise.

Unlike doctors, lawyers, journalists, and even accountants, humanitarian workers have not developed a formal set of professional ethics or elaborated guidance on responding to ethical dilemmas. In humanitarian action, the International Committee of the Red Cross (ICRC) Code of Conduct (1994) may be the closest analogue.⁴ The Code of Conduct aims to translate the foundational principles of the International Red Cross and Red Crescent Movement into actionable guidelines while extending their applicability to a broader range of humanitarian responders.

Humanitarian principles

- **Humanity** – Human suffering must be addressed wherever it is found, to protect life and health and ensure respect for human beings.
- **Impartiality** – Humanitarian action must be carried out on the basis of need alone, giving priority to the most urgent cases of distress and making no distinctions on the basis of nationality, race, gender, religious belief, class, or political opinions.
- **Neutrality** – Humanitarian actors must not take sides in hostilities or engage in controversies of a political, racial, religious, or ideological nature.
- **Independence** – Humanitarian action must be autonomous from the political, economic, military, or other objectives that any actor may hold with regard to areas where humanitarian action is being implemented.

The Humanitarian Charter⁵ (1998) and the Core Humanitarian Standard⁶ (2014) echo the core principles and focus on the responsibility of humanitarian actors to be accountable to the rights and needs of affected populations. While widely endorsed and ascribed to across the sector (the Code of Conduct has close to 900 signatories globally), the documents provide little guidance on how to navigate the dilemmas created when the foundational principles clash. The only sense of hierarchy among them is the assertion in the Code of Conduct that, "The humanitarian imperative comes first."⁷ Similarly, while the 'do no harm' principle enumerates important steps for assessing whether an aid intervention may inadvertently exacerbate existing conflicts or vulnerabilities, it does not provide a framework for determining when the harm is too great to justify the intervention.

⁴ International Committee of the Red Cross (ICRC). (1994). *Code of conduct for the International Red Cross and Red Crescent Movement and non-governmental organizations (NGOs) in disaster relief*. <https://www.icrc.org/en/doc/resources/documents/publication/p1067.htm>

⁵ Sphere Association. (2018). *Sphere handbook: Humanitarian charter and minimum standards in humanitarian response*. <https://spherestandards.org/handbook/>

⁶ Core Humanitarian Standard (CHS). (n.d.).

⁷ International Federation of Red Cross and Red Crescent Societies (IFRC). (2021). *The code of conduct for the International Red Cross and Red Crescent Movement and non-governmental organisations (NGOs) in disaster relief*. <https://www.ifrc.org/sites/default/files/2021-07/code-of-conduct-movement-ngos-english.pdf>

Identifying ethical dilemmas in humanitarian action

Hugo Slim identifies five main types of humanitarian dilemma:⁸

- potential harmfulness of humanitarian action
- difficulties of association, complicity, and moral entrapment
- duties of care towards humanitarian staff
- problems of humanitarian growth
- ambivalence of humanitarian power.

Table 1 draws on this categorisation and provides examples of dilemmas from each of the above categories that humanitarian organisations have faced in Afghanistan. Aid has been taxed, diverted, and corruptly abused; there have been risks of association, complicity, and moral entrapment with abusive regimes and authorities; security risks to staff; and dilemmas arising from the size and power of humanitarian operations in Afghanistan.

Table 1: Examples of dilemmas in Afghanistan

Dilemma	Examples in Afghanistan
Harmfulness of humanitarian action Enabling discrimination, exclusion, or abuse through how aid is targeted or delivered when authorities are controlling and coercive. Letting governments off the hook and undermining social contracts by substituting for state and local authority responsibilities – for services and assisting and protecting people. Humanitarian aid serving as an inadequate substitute for development aid and political engagement.	Authorities demand to see and influence beneficiary lists – potentially favouring supporters of the Taliban and discriminating against others. Authorities demand to vet aid agency appointments, leading to aid being directed in ways that support Taliban political aims or enable nepotism and corruption. Humanitarian aid is substituting for state services in ways that enable the Taliban to evade responsibilities for basic service delivery and use scarce revenue for other purposes. The risk of macro-economic harm from aid dependence.
Risks of association, complicity, and moral entrapment Conferring legitimacy and empowering the regime by working with authorities or having to seek permissions to operate. Complicity in wrong-doing or silence in the face of rights abuses, leading to perceived complicity. Setting a dangerous precedent.	By continuing to operate within authority restrictions, aid agencies could be seen as complicit in increasing restrictions against women and other rights abuses. Having to work with individuals in Afghan ministries that are on sanctions lists. Continuing to operate in Afghanistan with a ban on female aid workers in place could set a problematic example of what aid agencies will accept in other countries with authoritarian regimes.
Duties of care Risks from prioritising presence over security or vice versa.	Dilemmas over whether to put female staff and others at personal risk as ways are sought to continue working with and supporting women.

⁸ Slim, H. (2015). *Humanitarian ethics: A guide to the morality of aid in war and disaster*, Hurst Publishers.

Existing ethical frameworks

This section briefly summarises the literature on humanitarian ethics, and wider ethical frameworks used in other contexts, and examines how insights and processes to guide decision making could help agencies as they grapple with ethical dilemmas in Afghanistan.⁹

There are two main branches of normative ethics that pertain to right behaviour and solving moral problems: consequentialism and deontological or duty-based ethics. In humanitarian action, a consequentialist approach would prioritise the outcomes of an intervention and assess its ethics by balancing the levels of benefit (numbers of people assisted, lives saved, and/or suffering reduced) against possible harms. Duty-based approaches emphasise the values and obligations of the decision maker, and the ‘inherent rightness or wrongness’ of an action. A duty-based approach to humanitarian action may prioritise respect for human rights and dignity of affected people and emphasise the importance of ‘principled’ delivery of humanitarian action over outputs and outcomes.

Other ethical frameworks can provide useful insights. Virtue ethics focus on the importance of cultivating virtues such as compassion, empathy, and integrity in order to guide decision making and actions. Feminist and postmodern ethical approaches focus on the problem of “achieving justice in a context where like-minded people disagree”.¹⁰ Post-colonial ethics focus attention on power structures and questions of who takes part in deliberative processes.

The literature on Islamic humanitarianism suggests possible complementarities between Islamic thought and western humanitarian traditions around how ethics and moral obligations are considered. Islamic law (sharia) is fundamentally concerned with the preservation of five essentials of human wellbeing (maqasid-al-sharia): religion, life, intellect, lineage, and property. In Islamic jurisprudence, the concept of maqasid al-sharia is somewhat akin to the ‘spirit of the law’, in that it invokes these higher objectives, and requires that rulings promote justice, fairness, and the wellbeing of individuals and society. Recognising possible convergences with this and western ethical traditions may create space for dialogue. Non-Muslims cannot and should not seek to isolate and instrumentalise any Islamic concepts but given the present reality of Taliban control in Afghanistan, humanitarian access hinges on accommodation and trust building.

Finally, humanitarians may look to a branch of ethical thought known as applied ethics, which deals with the practical application of ethical theories and principles to real-world situations and dilemmas. In this vein, the Markkula Centre for Applied Ethics suggests a possible framework for ethical decision making, which brings perspectives from multiple traditions together.¹¹ The steps are:

⁹ Slim (2015); Haver, K. and Carter, C. (2016). *What It takes: Principled pragmatism to enable access and quality humanitarian aid in insecure environments*, Humanitarian Outcomes. <https://www.humanitarianoutcomes.org/publications/what-it-takes-principled-pragmatism-enable-access-and-quality-humanitarian-aid-insecure>; Anderson, M. (1999). *Do no harm; how aid can support peace—or war*. Lynee Riener Publishers; Broussard, G., Rubenstein, L.S., Robinson, C., Maziak, W., Gilbert, S.Z., and DeCamp, M. (2019). Challenges to ethical obligations and humanitarian principles in conflict settings: a systematic review. *Journal of International Humanitarian Action*, 4, 15. <https://doi.org/10.1186/s41018-019-0063-x>; Barnett, M. and Weiss, T. (eds.). (2008). *Humanitarianism in question: Politics, power and ethics*. Cornell University Press; Magone, C., Neuman, M., and Weissman, F. (eds.). (2011). *Humanitarian negotiations revealed: The MSF experience*. Hurst Publishers. McGowan, C.R., Baxter, L., DuBois, M., Sheather, J., Khondaker, R., Cummings, R., and Watkins, K. (2020). Preparing humanitarians to address ethical problems. *Conflict and Health*, 14(1):72. <https://doi.org/10.1186/s13031-020-00319-4>; Clarnival, C. and Biller-Andorno, N. (2014). Challenging operations: An ethical framework to assist humanitarian aid workers in their decision-making processes. *PLoS Currents*. <https://www.ncbi.nlm.nih.gov/pmc/articles/PMC4073807/>; Markkula Center for Applied Ethics. (2021). *A framework for ethical decision making*. Santa Clara University. <https://www.scu.edu/ethics/ethics-resources/ethical-decision-making/>; Bonde, S., Briant, C., Firenze, P., Hanavan, J., Huang, A., Li, M., Narayanan, Nc, Parthasarathy, D., and Zhao, H. (2015). Making choices: Ethical decisions in a global context. *Science and Engineering Ethics*. 22. <http://dx.doi.org/10.1007/s11948-015-9641-5>; Hutchings, K. (2018). *Global ethics: An introduction*. Polity Books.

¹⁰ Hutchings (2018).

¹¹ There are a number of possible frameworks, which all share similar features of a step-by-step deliberative process. Others include: Fraser, V., Hunt, M.R., Schwartz, L., and de Laat, S. (2014). *Humanitarian Health Ethics Analysis Tool: HHEAT Handbook*. <https://humanitarianhealthethics.net/?s=Humanitarian+Health+Ethics+Analysis+Tool%3A+HHEAT+Handbook>; Clarnival and Adorno (2014).

- 1) identify the ethical issue
- 2) get the facts
- 3) evaluate alternative actions
 - which option best respects the rights of all who have a stake (the 'rights lens')?
 - which option treats people fairly, giving them each what they are due (the 'justice lens')?
 - which option will produce the most good and do the least harm for as many stakeholders as possible (the 'utilitarian lens')?
 - which option best serves the community as a whole, not just some members (the 'common good lens')?
 - which option leads me to act as the sort of person I want to be (the 'virtue lens')?
 - which option appropriately takes into account the relationships, concerns, and feelings of all stakeholders (the 'care ethics lens')?
- 4) choose an option for action and test it
- 5) implement your decision and reflect on the outcome.

The ethics literature suggests that it is the process of deliberation that is critical in enabling people and organisations to make ethically-informed decisions. Dilemmas, by definition, have no clear right or wrong answer, but deliberative processes may help in navigating a way forward.

“In a true ethical dilemma, each potential course of action will violate an important moral principle. Sometimes, decision making in these cases may be challenging, and even distressing. However, the difficulty of resolving ethical dilemmas is not a reason to give up trying to understand the right thing to do.”

— Fraser V. et al. (2020). Humanitarian health ethics.

“Many aid practitioners recognise that their job consists of a series of dilemmas. There is no way that this aspect of the work can be avoided and no way that these dilemmas can be resolved by some overall, all-embracing framework of rules or practice guidelines ... frameworks only take us so far: they do not provide answers to specific cases. The trick is to acknowledge that the dilemmas practitioners face are inescapable and, more than that, these dilemmas are a reflection of the importance of the activity in which they are engaged.”

— Edkins, J. (2000). Whose hunger? Concepts of famine, practices of aid.

Consequently, a feature of ethical frameworks is cultivating a culture of openness and transparency around ethical decision making, within structured processes. Almost the opposite is occurring in Afghanistan – and likely in other humanitarian responses – where dilemmas often go undiscussed and the risks of taking difficult decisions are devolved to frontline staff, with little support from senior management. Concerns about donor due diligence processes and counterterrorism legislation have led to a reluctance to share information within and between organisations. Junior staff members are often left to handle dilemmas stemming from demands of local power brokers, such as deciding whether to pay bribes, agree to share beneficiary lists, favour a power broker's candidate for contractual jobs, or report diversion or taxation.¹²

¹² Stoddard, A., Harvey, P., Czwarno, M., and Breckenridge, M-J. (2020). *Humanitarian access SCORE report: Afghanistan survey on the coverage, operational reach, and effectiveness of humanitarian aid*. Humanitarian Outcomes. https://www.humanitarianoutcomes.org/sites/default/files/publications/score_afghanistan.pdf; Haver and Carter (2016).

Using ethical frameworks

The humanitarian ethics literature suggests a number of approaches that humanitarian actors in Afghanistan can helpfully use to guide decision making. McGowan et al. (2020) recommend four complementary approaches for addressing what they argue is an ethical gap in humanitarian action, all of which are relevant for how organisations are tackling dilemmas in Afghanistan:

- fostering a culture of ethical deliberation and compromise
- providing institutional support to all staff, including training
- using decision-making tools and frameworks
- supporting staff in moral distress.¹³

Current approaches to analysis and decision making in humanitarian action have an ‘ethics gap’. For example, agencies’ well-developed and structured processes for assessing and mitigating risk do not, for the most part, include ethical risks and moral hazard. This gap might be usefully filled by more structured, deliberative processes for staff navigating difficult choices and supported by greater ethical expertise. Such processes could perhaps help to reduce levels of division and rancour within and between organisations, as well as provide greater support to staff navigating difficult choices.

Humanitarians have tended, by default, to take a short-term consequentialist approach – balancing benefits and harms, and arguing for continuing operations, because the benefits of aid in the face of urgent need outweigh potential harms. The ethics literature reminds us that utilitarian calculations are important – but not the sole ethical calculus. Other ethical traditions may also be helpful. For example, by focusing attention on whether there are actions or compromises that are unacceptable, even if benefits outweigh harms in the short term. And by bringing in ideas of cultural translation through which differences, as well as the commonalities between different ethical viewpoints, can be recognised and negotiated.

Values and principles challenged by the ban on female aid workers

The ethics literature suggests that a crucial first step in addressing ethical dilemmas is to be clear on the values and principles that are at stake. However, interviews conducted for this review revealed a notable lack of clarity regarding these values and principles in the context of Afghanistan. Terminology was frequently used imprecisely or as a catch-all, creating confusion. For instance, individuals discussed how organisations could continue with principled programming without being clear about which principles were at risk of being compromised.

The ban on employing women in the humanitarian response violates many of the values and principles invoked by humanitarian actors, as Table 2 illustrates.

¹³ McGowan et al. (2020).

Table 2: Laws, principles, codes, and guidance applicable in relation to the edict banning female aid workers

International humanitarian law	Non-discrimination – Rule 88. Adverse distinction in the application of international humanitarian law based on race, colour, sex, language, religion or belief, political or other opinion, national or social origin, wealth, birth or other status, or on any other similar criteria, is prohibited.
Human rights law	Establishes the rights inherent in all human beings without discrimination. States assume obligations and duties under international law to respect, protect, and fulfil human rights. There is a large body of human rights treaties and legal precedents relating to women, which include the Universal Declaration of Human Rights (1948), core international human rights treaties, including the International Covenant on Civil and Political Rights (1966), Convention on the Elimination of All Forms of Discrimination Against Women and the Optional Protocol, Declaration on the Protection of Women and Children in Emergency and Armed Conflict, Declaration on the Elimination of Violence against Women.
Humanitarian principles	Not having female staff makes it hard to impartially and independently provide aid because, given male constraints on engaging with women in Afghanistan, it is harder to assess the particular needs of women, harder to ensure women are reached, and harder to monitor whether aid is impartially reaching both men and women most in need.
UN Charter	Article 8. “The United Nations shall place no restrictions on the eligibility of men and women to participate in any capacity and under conditions of equality in its principal and subsidiary organs.”
Policies and guidance	Sphere, the CHS, the Humanitarian Charter, the IASC Gender Handbook and organisational specific policies such as UNICEF’s Core Commitments to Children and World Food Programme’s (WFP) Gender Policy all commit organisations to non-discrimination and gender equality.

Aid agencies are having to balance a complex set of commitments based on international humanitarian law and human rights law, humanitarian principles, sector-wide codes of conduct, standards, and organisational policies. At the heart of the dilemma around the ban on female aid workers are tensions between human rights and policy commitments to uphold women’s rights and the humanitarian imperative to act in the face of acute need embodied in the principle of humanity.

Since returning to power in August 2021, the Taliban have enacted a series of edicts and decrees that have restricted women's and girls' ability to study, work, and move freely outside the home. This extreme gender discrimination and control over aid agencies by the Taliban is not new.¹⁴ Many of the agencies now in Afghanistan went through similar struggles during the Taliban's earlier period in power. The latest ban on humanitarian organisations employing female aid workers has presented a stark and pressing dilemma, even an "existential crisis," as one interviewee noted, for aid agencies in Afghanistan. Their responses have ranged widely, individual to each NGO, and only loosely coordinated among the UN agencies.

The timing of the 24 December edict meant that many international staff were out of the country for holidays, and it was unclear what the implications for female staff would be. Many NGOs took the immediate first step of having staff work from home for security reasons. Several NGOs involved representatives of their Afghan female staff when making decisions about how to proceed in response to the ban. However, most did not consult Afghan women more widely, or women-led local organisations. Some international NGOs made public statements against the ban at the behest of their Afghan female staff who wanted them to echo statements made by other international NGOs. A few later regretted this decision, as the statements complicated their ability to negotiate exemptions.

At the national level, the humanitarian country team (HCT) decided to refer the discussion of a collective response to the IASC. The IASC Principals initially decided on a month-long partial pause of non-critical humanitarian programmes. Practically, however, as one interviewee noted, "There was no pause. When you have two organisations taking \$1.5 billion [and not pausing], what the rest of us do is meaningless." A group of IASC Principals visited Afghanistan in late January to support negotiations and developed a framework that recommended a minimum set of criteria for programming, guided by humanitarian principles, and an initial operational trial period for resuming humanitarian responses. Indicators to monitor whether these minimum criteria are being fulfilled were developed and are being reported against in this trial period, with a mid-term review foreseen in July 2023.

Donor governments also agreed to a set of principles that state that donors "cannot continue business as usual and normalise the Taliban's restrictions on women". Without indicating preferences or suggesting specific guidance themselves, they called for humanitarian actors to develop guidelines to define the meaningful participation of female humanitarians, building on the IASC concept of operations. In a set of guiding principles, donors committed to flexibility in programme changes to the evolving situation and to continuing to support costs related to the impact of the ban.¹⁵

Following the Taliban's announcement on 4 April 2023 that Afghan female staff of the UN were not exempt from the ban (along with pointed warnings that the ban would be enforced), there was an IASC Principals meeting and a further Emergency Directors Group (EDG) delegation to Afghanistan. The EDG argued it was critical to stay and deliver – in part because of the acute need of the Afghan people, and in part because to walk away from humanitarian space that has been open, albeit imperfect,

¹⁴ A study commissioned by the Inter-Agency Taliban Edict Task Force (TETF) in 2001 examined the impacts of a similar ban on the employment of Afghan women in foreign agencies and NGOs, except in the health sector; Fielden, M. and Azerbaijani-Moghadam, S. (2001). *Female employment in Afghanistan: A study of Decree #8*. Inter-Agency Task Force Study on Taliban Decree and its Implications. <https://www.refworld.org/pdfid/48aa82df0.pdf>

¹⁵ *Guiding principles and donor expectations, following the ban on female NGO workers in Afghanistan*, 10 February 2023. (Unpublished)

will be hard to regain. It also called for greater political engagement from states, and increased risk thresholds from donors to ensure that humanitarian operations could continue through local organisations, without exposing them to the risks involved in heavy monitoring. They also called for unlocking development funding as a critical piece to stabilise Afghanistan and alleviate humanitarian suffering. The HCT took a decision to have all UN staff work from home until 5 May 2023, except for essential staff, who were allowed to go to the office. Organisations have had varying interpretations of what counts as 'essential'.

Organisations are exploring options for working with women at community level, and ways for existing staff to continue working from home. Lack of reliable internet, electricity, and space in ordinary Afghan family dwellings, however, limits the extent of 'work from home' arrangements. Organisations have provided support to help their female staff overcome these challenges with, for example, extra internet access and solar panels to compensate for the limited electricity, which in many places is available only for a couple of hours each day. Interviews conducted with international NGOs revealed that, where possible, humanitarian actors were also relying on community volunteers that include women. Some framed their challenge in terms of balancing the principle of humanity (to ensure the ongoing delivery of aid), with a strong sense of a duty of care for female staff whose rights were being egregiously violated.

While the edict has made things worse, it is important to note that aid agencies already faced serious restrictions that hampered the ability of women to be engaged in humanitarian work following the takeover of the Taliban in 2021. More than one interviewee likened the situation to the 'frog in boiling water' syndrome. As one interviewee put it, "The ban, symbolically, is the stone on the grave, but it started way before that." Mahram rules, which require women to travel with male relatives, made it difficult (and more expensive) for women to work outside the office. In November 2021, Human Rights Watch found that women were not being allowed to work at all in 1 province, were only permitted to work during assessment in 2 other provinces, and were permitted to work only in health and education programmes in 11 others. Women were also facing increasing risks of harassment, detention, insecurity, and retaliation by Taliban authorities and sympathisers who oppose women working.¹⁶ A 2022 report also noted that requirements around women working varied from province to province, and in some cases from one district to another.¹⁷ Interviewees noted that, prior to the Taliban's return to power, the concept of a mahram accompanying female staff was not unusual, and that organisations made necessary budgetary and logistical arrangements in their planning to accommodate this.

Atomised negotiations

Individual organisations have engaged in negotiations with the Taliban authorities at national and local levels around particular programmes, sectors, and approaches.¹⁸ While there are no formal exemptions, there appears to be agreement that women can continue to work in the sectors of health and education, although this is interpreted more or less strictly at the provincial level. When female staff supporting health and education services are allowed to keep working, this same permission does not extend to their administrative support staff counterparts, who have not been allowed to go to offices to carry out their functions. There have also been reported warnings by the Taliban to international NGOs against 'playing tricks' in relation to the ban on female staff.

Individualised exemptions and local-level negotiations have led to a complex and highly fluid operational landscape. Negotiations are ongoing and terms can change from day to day. In some

¹⁶ Human Rights Watch. (2021, 4 November). *Afghanistan: Taliban blocking female aid workers discriminatory rules hinder lifesaving assistance*. <https://www.hrw.org/news/2021/11/04/afghanistan-taliban-blocking-female-aid-workers>

¹⁷ Gall, F. and Khuram, D. (2022). *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*. International Council of Voluntary Agencies (ICVA). <https://www.icvanetwork.org/uploads/2022/03/Final-ICVA-Report-AFG-v2.pdf>

¹⁸ Including details about the strategies and approaches organisations are taking to work around the edicts might create risks, so this report will only talk in general terms.

provinces where exemptions have been allowed for other staff in addition to health workers and teachers, there is now greater scrutiny by the government in an attempt to crack down. While allowing for some aid work to take place, the verbal agreements resulting from these negotiations feel fragile, compared to the written exemptions or permissions organisations would prefer.

The broad picture, however, is one in which organisations are increasingly resuming aid activities based on localised negotiations, workarounds, and exemptions that they feel enable them to meet the IASC minimum criteria and provide aid in ways that reflect what can be called ‘principled pragmatism’. For now, donors are showing flexibility in enabling agencies to continue paying female staff, although with uncertainty about how long this can be maintained if they are unable to work and as project contracts come to an end. Some smaller organisations have already had to stop paying staff. Interviewees noted that some donors insisted that projects needed to continue, even if female staff could not work. There is no certainty that donors who have been flexible about female staff working from home would be able to provide the same level of support if delivery of projects and programmes are adversely affected. According to women-led organisations in many provinces, their funding already seems to be in decline, threatening their ability to operate. Several donors are also requiring an inordinate amount of reporting to ensure that aid diversion is not occurring, which is adding further burdens on humanitarian organisations.

Continuing aid programming despite the ban

The Gender in Humanitarian Action (GiHA) Working Group and the Humanitarian Access Working Group (HAG) have been carrying out regular surveys with aid agencies to capture operational trends in the field following the directive banning female NGO staff from working.¹⁹ In a March 2023 report, they found increases in the number of organisations reporting moving from ‘no’ or ‘partial’ to ‘full’ operations (30% fully operating compared to 22% in a previous report).²⁰ However, 67% of organisations reported female staff not coming to work and 21% reported women being only able to go from their homes directly to field sites – but unable to resume office work. Around a third of female staff reported working from home, but this was more difficult for staff from national NGOs and high numbers of women were unable to work from home. Half of respondents reported that their exemptions could only be used partially and with conditionality.

Some negotiation strategies seek to use the differing local definitions of what counts as ‘health’ and ‘education’ given the tacit exemption for those sectors. There may be options for working with women and women-led organisations through different forms of registration and categorisation. The edict does not currently seem to overtly affect private sector actors so, working with private sector survey and research companies might enable women to be involved in assessment processes. Negotiations around a rich variety of adaptations are going on nationally, with line ministries and particular sectors and at district, provincial, and community levels.

With exemptions for health and primary education, the vast majority of remaining assistance, in terms of funding, is in food and cash assistance. WFP reports that women are still receiving assistance, and that it reached approximately 9 million people in Afghanistan in April with emergency food, nutrition, and livelihood support. It also reports that, together with its partners, it has negotiated alternate working modalities to include national female NGO workers in many areas.²¹ However, funding constraints, rather than the ban on female aid workers, have been reducing peoples’ access to aid. In April 2023

¹⁹ UN OCHA. (2022). *Female participation in the humanitarian response in Afghanistan*. <https://reliefweb.int/report/afghanistan/female-participation-humanitarian-action-afghanistan-september-2022-endarips>

²⁰ Gender in Humanitarian Action (GiHA) Working Group and the Humanitarian Access Working Group (HAG). (2023). *Tracking impact report on the ban on women working with NGOs and INGOs in Afghanistan. Fourth snapshot (March 2023)*. <https://reliefweb.int/report/afghanistan/humanitarian-access-working-group-tracking-impact-report-recent-ban-women-working-ngos-and-ingos-afghanistan-fourth-snapshot-march-2023>

²¹ World Food Programme (WFP). (2023, 30 April). WFP Afghanistan: Situation report. <https://reliefweb.int/report/afghanistan/wfp-afghanistan-situation-report-30-april-2023>

WFP reported having to reduce ration sizes to Integrated Food Security Phase Classification (IPC) 4 households in May for the second month in a row.²²

Where programme delivery has continued, or been able to resume, organisations are finding ways for staff to involve women in the assistance process. One organisation noted that male staff could consult women – sometimes with a door between them, sometimes with older women from the community as chaperones, and sometimes with a mahram present. Female staff also carried out phone-based assessments and organisations worked with older women as community volunteers.

Interviews conducted with Afghan organisations in different provinces demonstrated the challenges, disruptions, and uncertainties being faced as people try to adapt to the edict. Some organisations described how only women working in the health and education sectors were able to work in field sites when accompanied by a mahram but were no longer able to come to the office. Others were able to have female teachers in community-based schools, but female employees were not being allowed to monitor the classes. There were also challenges for women working in offices in finance, administration, and human resources. In some provinces women were able to continue working on the grounds that they support health projects but not in other locations.

“There were 20 female staff in our office for this project. Since the ban on female aid workers, our work has not stopped fully. Our female staff go to the field from home and do their tasks in the field. They send their reports through email. [This was made possible by] our efforts and negotiations with governmental authorities, we got permission from the provincial authorities about our female staff, and our female staff received the permission to go to the field from home and back to home.”

Organisations also reported fears for the safety of women travelling to and from project sites (where this was still possible) and challenges in registering women given that female staff were not able to attend distributions or carry out assessments.

“The female staff travel to the field in fear. They can’t go to the field freely and with peace of mind. They believe if the current situation continues, they will lose their jobs in the future.”

Interviewees highlighted the severe stress and mental health impacts of the edict on women aid workers. Though many are continuing to be paid, and some are able to work from home or with workarounds or exemptions, there are huge uncertainties about the future of their jobs, livelihoods, and ability to support themselves and their families.

As well as affecting the employment of women by aid agencies, the edict has also affected programming focused on women. Some organisations have suspended projects, particularly in areas of economic and livelihood support that were specifically targeted at women. For example, one NGO had suspended projects providing dairy products and seeds for women.

“When the decree was made public and we found out about it, we stopped all our projects in all the districts that were for women right away.”

“The edict has impacts on female beneficiaries. Their voices are not heard. Their role decreases in the community with each passing day. The selection of female beneficiaries gets harder.”

“There are many among them who cooperate with us to ensure aid is reaching the neediest people, so they can’t offer a written support, but letting us work with not much publicity. We used this support and, so far, we are able to find some options to work safely, but unsure for how long will this be possible.”

Some women-led organisations that we interviewed had found creative ways to continue working but others had been forced to suspend their activities and had not been able to continue paying the

²² Ibid.

salaries of their female staff. Some women-led organisations are seeking to mitigate the risk of a ban on women serving on boards through actively recruiting male allies to their boards.

Workarounds by organisations have meant making adjustments to programmes. A director of one women-led organisation shared their organisation's experience:

"After the 24 December my team went back to the office and the Taliban said what are you doing here? They said that women are attending a sewing course and the next day, Taliban warned my colleagues that they must shut down the course and that if they show up again, they will be beaten up. Then we had to give all desks, tables, chairs, and sewing machines to students in order to use them and work from home. These girls have been taught by a teacher and besides sewing training, we have taught them basic education as well. Still, they work from home. And also, we send teachers to teach them from their homes [...]. Though I was not able to go directly to the office and had communicated with my colleagues through mobile and WhatsApp. We had a policy that we should work from home so that our colleagues don't have to wait."

Frameworks and processes for decision making

Interviewees noted that so far there had been an atomised response to the edicts, with "everyone doing their own thing". There was a strongly perceived need for more sharing of tools, frameworks, and analysis. Some organisations have found it useful to separate the issues of the women that they aim to serve and the women they employ in their analysis of the effects of the edicts and how to respond to them.

Consequentialist arguments for 'staying and delivering' often rest on assertions that aid is life-saving, which the programme criticality process (used typically for high-risk contexts) is meant to help determine. So part of the implicit or explicit basis on which ethical judgements are being made rests on judgements about the impact of aid and the extent to which it is saving lives or alleviating significant suffering. While valuable in concept, 'programme criticality', as it has come to be used in security risk management among UN agencies, can fall prey to bureaucratisation and interagency competition. We found little evidence of structured programme criticality judgements beyond the existing assessment processes, which have created a clear picture of urgent humanitarian need.²³ The flip side of benefit-harm calculations is knowledge about harms. The extent to which organisations are actively examining possible harms or negative consequences from humanitarian aid beyond standard monitoring and risk management processes was unclear, and there is little evidence of strong 'do no harm' analysis.

There is some evidence of organisations using and adapting existing risk management and other tools to map risks arising from the edict, and to develop strategies for mitigating those risks. However, there are many national NGOs that do not want to report where and how they are managing to work because of the risks such reporting may create. For example, one donor government has been undertaking a systematic risk-mapping exercise. It has reviewed the portfolio across the board and has been asking partners to report on the adaptations it has made. Some have brought in technical experts (for sectors and aspects of the programme cycle, e.g. accountability to affected people (AAP)) and have been working with them to identify key risks and positive adaptations as well as develop internal guidance. Key risks identified through this process are partly programme cycle moments, such as how to do registration without female staff, how to do assessments without female enumerators, and how prevention and response to sexual abuse risks can be properly addressed without professional female aid workers. There are particular concerns for key joint analysis processes such as the IPC and multi-sector needs assessment. The donor was drawing on pre-existing risk management tools and adapting them for this situation.

²³ UN OCHA (2023, 23 January); Integrated Food Security Phase Classification (IPC). (2023). *Afghanistan: Acute malnutrition situation for September - October 2022 and projection for November 2022 - April 2023*. <https://www.ipcinfo.org/ipc-country-analysis/details-map/en/c/1156185/?iso3=AFG>

There are plans that the IASC framework process will start to produce cluster-specific guidance, but with variable progress so far. Some have been more active and some less so in taking the IASC criteria and adopting and adjusting them for cluster-specific issues. The AAP and GiHA working groups have held workshops and are planning to produce toolkits and guidance about how to respond to the edict. It was notable that none of the women-headed NGOs or female staff of national NGOs interviewed had any familiarity with these processes. There was little evidence that national NGOs, especially female staff, are involved in processes such as preparing 'do no harm' analysis and mitigation strategies led by large international organisations.

One NGO described how it had carried out a series of vulnerability assessments during a three-and-a-half-week suspension of activities. These were basic food security and livelihood assessments but while doing them, it was also able to examine how well male assessment teams were able to engage with women. The NGO analysed whether it was able to get meaningful data and participation from men and women that gave them confidence that programming could resume. It saw this process as important in enabling a district-by-district and village-by-village judgement on whether or not it could implement in a principled way.

Overall, humanitarian organisations are using a mixture of solutions, and the mix varies from area to area. It is a thoroughly pragmatic and ad hoc approach, which some have expressed discomfort about, uncertain if they are on firm ethical ground, and noting a lack of strategy or steer.

4

What Afghan women think

Public opinion data on Afghan women's reactions to the ban is scarce. Most surveys conducted since the Taliban edicts were passed have queried respondents on household economic indicators or needs, but have not directly addressed the issue of women's freedoms and status in society. For this rapid review, Humanitarian Outcomes partnered with GeoPoll to conduct a mobile phone survey of Afghan women across the country to assess the perceptions of women on the current state of the aid response, and specifically to ask opinions on the dilemmas centring around the rights of women and girls.²⁴

Disappointingly, the survey managed to collect only 105 responses due to challenges such as lower cell phone ownership among women, particularly in rural areas, and that the sensitivity of the subject matter likely made some respondents uncomfortable and unwilling to share their opinions. Therefore, even though the 105 responses were randomised and came from 20 of 34 provinces, the results should be interpreted with two major caveats in mind. First, the sample size is too small to claim representativeness at the population level. Second, responses were skewed to the provinces with the largest urban populations and highest education levels (Kabul and Herat), and which have historically opposed the Taliban.

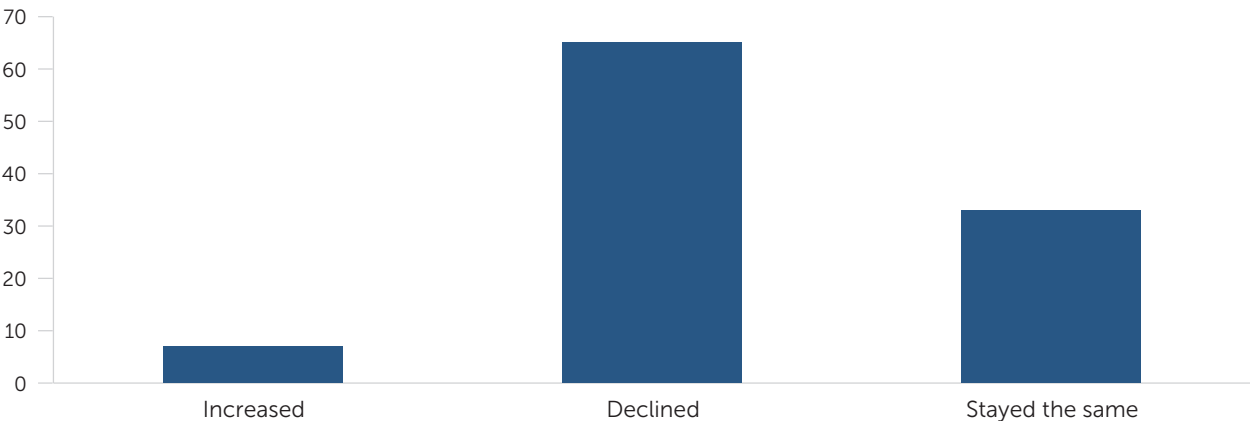
Despite these caveats, we share the results here, augmented by interviews of Afghan women conducted by our research partners Organization for Sustainable Development and Research (OSDR), anecdotal reports from humanitarian organisations based on their interactions with female national staff members, and other recent survey findings. Since Afghan women are at the centre of the issues under discussion, it would be irresponsible not to include their direct opinions, even if in small numbers.

²⁴ The 13-question survey was disseminated using random digit dialling and interactive voice response, with the questionnaire recorded in female voices speaking Pashto and Dari. Eligibility was limited to female respondents, aged 15 and up.

Perceptions on the current state of aid programming presence

A majority of respondents indicated the aid they had been seeing in their areas had recently declined (Figure 1).

Figure 1: Has the aid provided in your area increased, declined, or stayed the same?

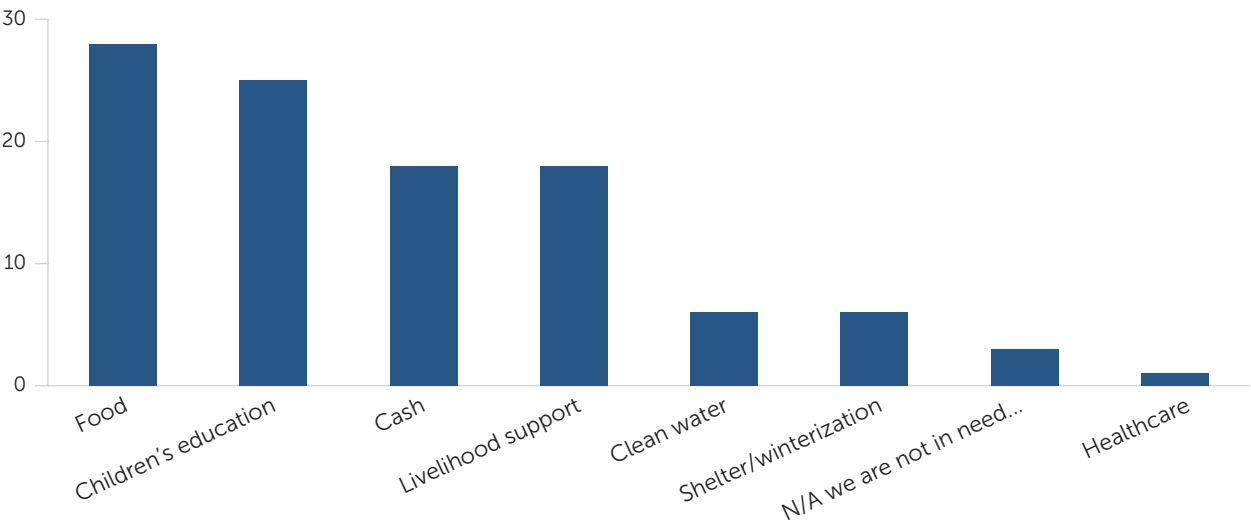


Source: Humanitarian Outcomes/GeoPoll

Perceptions of paucity of aid were expressed also in a major series of focus groups and remote as well as in-person surveys conducted by Ground Truth Solutions and Salma Consulting, supported by UN Women and the GiHA working group, in March 2023. Over half the approximately 2,000 Afghans consulted (of both genders) said aid was hard to access, distributed too far away, and lacked clear information and outreach to the people that needed it. Women in particular found it difficult to access aid, and lacked information about what was available.

Reflecting both the situation of food insecurity in the country, and the value placed on education as a human need, women surveyed for this review ranked food aid and children’s education as their top two needs in the current context (Figure 2).

Figure 2: What is your family’s biggest need?

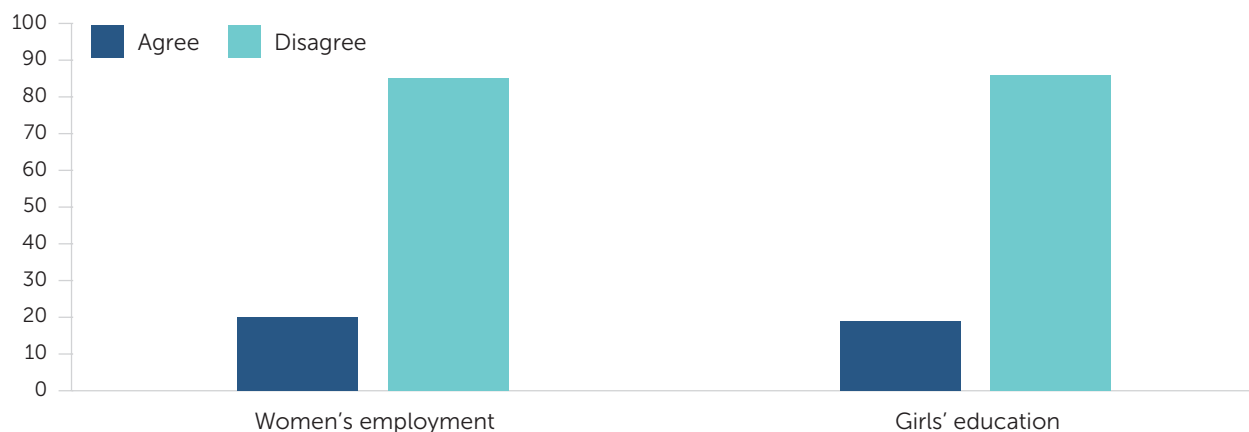


Source: Humanitarian Outcomes/GeoPoll

Opinions on the new edicts and how the aid sector should respond

In roughly equal proportions, large majorities of the Afghan women surveyed voiced their disagreement with the government's recently imposed restrictions on women's employment and girls' education. This held whether or not the respondents reported having daughters (Figure 3).

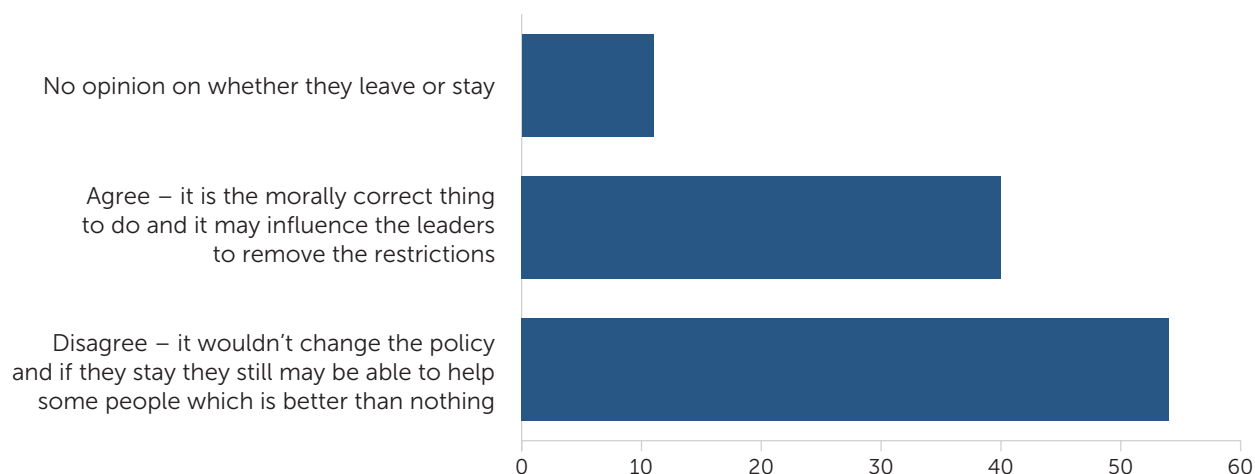
Figure 3: Do you agree or disagree with the new restrictions on:



Source: Humanitarian Outcomes/GeoPoll

On the question of how the aid sector should respond to the restrictions on female employment (leave the country on ethical grounds or stay and continue programming to the best of their ability), there was a greater diversity of opinion, and no majority view. However, a plurality of respondents expressed the opinion that it would be better for the aid agencies to stay and continue providing assistance (Figure 4).

Figure 4: Some aid organizations are saying they may decide to leave Afghanistan if they cannot employ their female staff. What is your opinion of that decision?



Source: Humanitarian Outcomes/GeoPoll

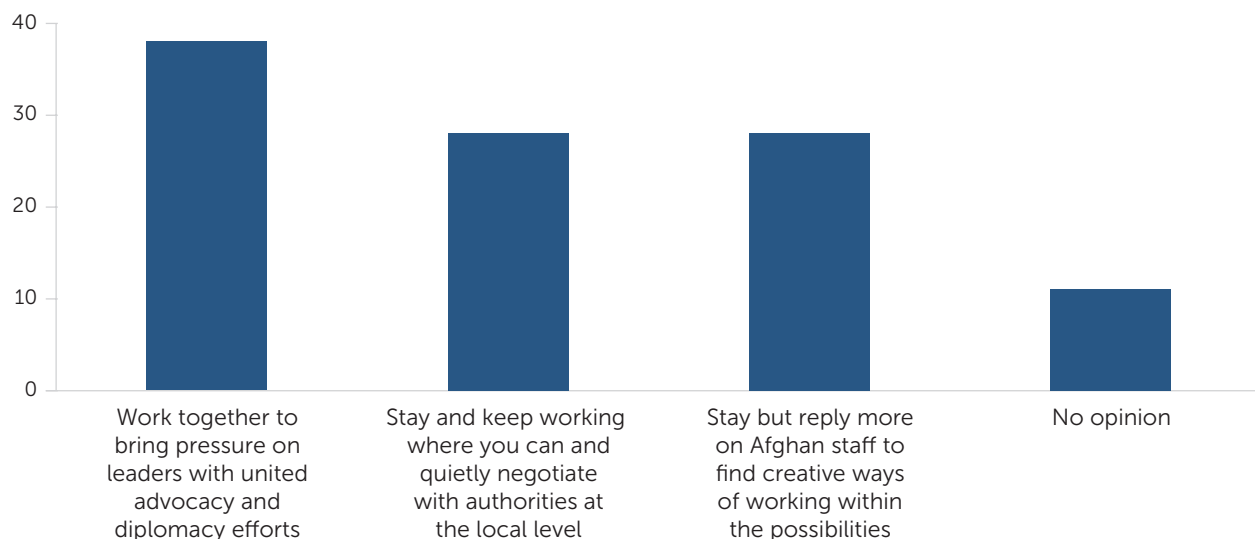
This view in favour of aid groups staying and finding ways to be helpful corresponds to qualitative findings, numerous anecdotal accounts, as well as interviews for this review. A recent news article reported, “All the female Afghan aid workers The New Humanitarian spoke to said that rather than halting their work, the international organisations should be looking to partner with and invest in women-led local NGOs who have found ways to continue to operate.”²⁵ A majority of aid agency staff and recipients of aid interviewed for this review felt that aid organisations should continue programming, citing huge levels of suffering and need and the importance of aid but concurrently maintain efforts to enable women to work.

As in the survey, however, a smaller number expressed a need for aid to stop, at least temporarily, as a means of sending a message. One woman, when asked how she thought humanitarian organisations should respond to the edicts on female aid workers working for NGOs, replied:

“Humanitarian organisations should be on strike action; they should stop working for a while. Male staff should support female staff, so that Islamic Emirate is under pressure and let women work. Unfortunately, none of the humanitarian organisations have protested so far. I want the INGOs [international NGOs] to pay attention to women. The edict that was announced is ruining the Afghanistan economy. It affects most of households. We should not forget that women are human beings as well.”

Finally, while around a third of respondents called for a vocal advocacy role on the part of the international aid community vis-à-vis authorities, on the whole there were more votes for a strategy of quiet negotiation or finding workarounds to continue programming, despite the new laws (Figure 5).

Figure 5: What would be your advice to international aid actors?



Source: Humanitarian Outcomes/GeoPoll

²⁵ Latifi, A.M. (2023, March 2). *After the Taliban ban on women NGO work, local and foreign aid groups take different approaches*. The New Humanitarian. <https://www.thenewhumanitarian.org/news-feature/2023/03/02/afghanistan-ingos-find-workarounds-taliban-ban-on-women-ngo-work>

Agency representatives believe that their presence, even when compromised, does to some extent enable Afghan women to undertake actions that subvert the very conservative view that they should not leave home or be educated, and note that withdrawal would remove this possibility. Many of the organisations we spoke to had consulted extensively with their female staff in developing their response to the edict. One reported that their “national staff – men and women – thought we should resume work. They felt the people we are serving come first. The female staff were very concerned about what it meant for them.” Understandably, women relying on the income from their humanitarian work worried about losing this critical support. Some still being paid while not coming into work (where remote arrangements were not possible) understood the situation would not last, while a number of female staff continue to commute to the communities they are serving from their homes without attending offices. Many interviewees, especially female staff, expressed concern that this way of working was neither sustainable nor effective in the longer term.

Interviews with local organisations found that in some cases, women themselves were wanting to go to work as an act of defiance against the edicts, despite the risks. One respondent reported an Afghan female colleague had said, “This is my country, I want to look them in the eye, I want to fight for my rights.”

5

Coordination and collective advocacy

The immediate response to the edict banning female aid workers created considerable tensions given the different positions around how to respond, across and within organisations. Interviewees expressed a sense of chaos and lack of coherence in responding to the bans by UN agencies and NGOs. While some declared complete suspension of their operations, others continued their operations without female staff. Some of the international NGOs intensified their public condemnation of the ban and threatened to leave Afghanistan. Despite challenges such as accessing funds, in most cases, Afghan NGOs managed to continue their work and operations without female staff or by trying to negotiate or obtain access to allow women to continue working.

While there were divisions and disagreements across and between all types of organisation, interviewees broadly agreed that, initially, “International NGOs were more happy to suspend and figure things out. UN organisations wanted to continue, and NNGOs [national NGOs] were wanting to continue as [best] they could.” The inability of the humanitarian system to initially agree on a united response was seen as creating risks that the authorities could, “play us off against each other”.

There are real differences between Afghan and international NGOs. For organisations that are Afghan (or are based in another country but only work in Afghanistan), the decision about whether to continue working is more fundamental – if they do not carry on, then the organisation will not be able to continue: “A difference for us is that we are a single-country organisation. Not working is existential. To stand on principles is a luxury.” Although a moral calculus should not include the wellbeing or continued existence of an organisation on the same footing as it weighs the survival and human rights of people, the organisational incentives at play are clearly very real. This is another risk of operating without an explicit ethical framework – it can lead people to worry about, and prioritise, the wrong things.

To this end, there was a generally positive view of the decision to involve the IASC and develop the IASC framework and monitoring process as a way of navigating the dilemma and defusing these tensions. Despite concerns about a new reporting burden, and an over-focus on process, that may be created by the framework, it is seen as having provided a way forward that could potentially generate consensus. An April mission of the EDG to Afghanistan noted risks that over-detailed reporting could draw unwelcome attention to local solutions that are working.

Interviewees expressed concerns at the level of compromise being made and a lack of coordination around this. For instance, an Afghan staff member of an international NGO said:

“Coming to the provincial coordination with international NGOs, what I feel is that every individual and organisation is using their techniques in order to not lose any donor. We were trying to say that if we are compromising with this, we will not have any negotiation in the future. And government is realising that we can get whatever we want, and international NGOs will not leave.”

A local NGO representative cited risks relating to advocacy, saying, “We face severe risks due to advocacy. We are cautious and can’t share detailed information with all people. If we share our efforts, we might face some personal problems. We share our problems with ACBAR [Agency for Coordinating Body for Relief & Development], which tries to solve them. I have to admit, NGOs aren’t united.” Another noted, “No one can raise their voice because they are afraid of the new regime.”

Interviewees noted the huge additional workload created by the need for additional advocacy and negotiations at multiple levels: “The workload is crazy – it is difficult to find time – but no additional advocacy capacity.” A leader of a women-led Afghan NGO also noted the need for continued support remarking that, “More than advocacy, we need to have support for those of us still working ... It is very difficult to get sustainable funding.”

Afghan interviewees also expressed frustration at what they termed “loud voices among the new Afghan diaspora shouting at Western policymakers to punish the Taliban by cutting aid to Afghanistan”. Afghans engaged in the humanitarian sector inside Afghanistan feel they must constantly justify why they are working on the ground amidst the ‘diasporic noise’. One interviewee said: “The new post-August 2021 Afghan diaspora has become an epicentre of negative energy that directly impacts my and others’ collective work to respond to a humanitarian catastrophe in Afghanistan.” Another interviewee commented that, “We have tried to correct the narrative because the diaspora is very vocal compared to local women, who cannot talk about the security situation.”

In interviews with staff working in communities, we asked whether people had observed actions by local actors to negotiate with authorities around ways to enable humanitarian aid to continue and to reach women as well as men. Several responses noted high levels of fear, which were inhibiting local-level advocacy. For instance, one respondent noted:

“Unfortunately, people are afraid. I haven’t observed actions at community level to negotiate with authorities about the ban on female aid workers. Some people talk to each other about the ban and post on social media and advocate for women’s work rights, but they can’t negotiate with Taliban authorities. They can’t do so because they’re afraid of being imprisoned.”

The prospects of advocacy and negotiations with the Taliban leading to a reversal of the edict are seen as slim. Instead, emerging approaches have focused on expanding the scope of exemptions and clarifications that reduce the impact of the edict, and on local-level negotiations that enable workarounds and that limit the way in which the edict is being enforced. Female-headed NGOs indicated that local engagements with de facto authorities, and finding supporters and allies among them, is more effective than public advocacy.

The context of 'Taliban 2.0' is not the same as 'Taliban 1.0'.²⁶ Their rise to power in the mid-1990s was achieved by military victory against other Afghan groups – but this time it came in the wake of a chaotic withdrawal of North Atlantic Treaty Organization (NATO) forces. Their sense of achievement and identity is consequently even stronger, having won against the collective might of the west. Unity within the Taliban is highly prized as it is seen as key to their success in taking control of Afghanistan, and yet they are not a homogenous group. There are a range of opinions about the edicts and decisions made by their leadership. While some senior members articulate their role as a 'government of guidance', that is, to put in place rules that help Afghans win a place in paradise, others see the importance of enabling or providing needed services. Mid-ranking officials can be caught between implementing the policies of their hierarchy and an expected responsibility to their community. Some Taliban officials have demonstrated real courage in not following edicts but prioritising the wishes of the community. The government also includes officials at different levels that served as civil servants under the Republic.

This variation in attitudes of different Taliban leaders combines with the highly decentralised nature of Afghanistan and the different power bases between Kandahar, Kabul, and provincial capitals. Newly empowered provincial ulemas also have important decision-making roles and are seen by some as Kandahar seeking to assert greater control. This both creates a useful 'grey zone' for negotiation and risk for humanitarian actors, and agencies often rely on the personal relationships that they are able to develop.

Some commentators see signs of the Taliban struggling to retain legitimacy. The oft-stated benefit to Afghans is improved security and reduced corruption – but if they fail to maintain a basic economy or are challenged in the security realm (by Islamic State for example), they may lose public support. They also need to manage expectations of their fighters as well as local communities over the distribution of assistance. Were the Taliban to lose control, this would present a risk of further civil conflict, which would lead to far worse humanitarian conditions.

In interviews we asked about the effectiveness and quality of humanitarian actors' understanding and analysis of political dynamics. It was widely felt that there was a lack of understanding of internal Taliban dynamics. That means it is possible that well-intentioned advocacy efforts might weaken the position of allies within the Taliban and make the space they are seeking to create more difficult to maintain. As one female Afghan NGO interviewee said, "Some of the statements made have caused us some concern."

UNAMA negotiation efforts

In late 2021, the UN Mission in Afghanistan (UNAMA), sought to establish its role as an intermediary between the international community and the Taliban authorities, outlining pathways to engagement. The early UN initiatives on engagement were intended to maintain technical support for key ministries as well as to start a pathway to political engagement that it was hoped would build on UNAMA's political mandate in finding ways to establish a more inclusive government. While the international donor community has wanted to maintain the UN political presence by continuing the rollover of the UNAMA mandate, in practice it has been reluctant to see any political engagement and has ruled out any form of technical support to the Taliban.

The international community has been divided over the basis on which UNAMA should engage politically with the Taliban, and has informally agreed criteria that revolve around the Taliban's management of counterterrorism and commencement of women's education before any putative political engagement by the UN. The UN's proposal for discussions in Doha on 2 May were intended

²⁶ Clark, K. (2023). *Bans on women working, then and now: The dilemmas of delivering humanitarian aid during the first and second Islamic Emirates*. Afghanistan Analysts Network (AAN). <https://www.afghanistan-analysts.org/en/reports/economy-development-environment/bans-on-women-working-then-and-now-the-dilemmas-of-delivering-humanitarian-aid-during-the-first-and-second-islamic-emirates/>

to establish a common position among the international community on the various edicts. In recent discussions with members of the UN country team, there was recognition of the need for UNAMA to take forward a political discussion over the edicts. It was recognised that the current dialogue consisted of “parallel conversations”, with the Taliban looking for political gains on recognition within the UN and restoration of assets, while the UN has been confined by the international community to discussions over the management of the edicts with political inclusivity no longer part of the agenda. Many members of the UN country team felt that, while there should be a political track, this was only possible with the agreement of member states. As one UN interviewee reflected, “To an extent, it seems that part of the international community has asked the humanitarian community to be the pressure point and tool to get the Taliban to change.”

The political and representational role of the UN Mission at both national and sub-national level has also proved to be a source of division within the UN country team, with some members seeking to distinguish between the role of the humanitarian parts of the UN system and the political functions of the missions. This has often been referred to as the need to distinguish between the ‘black’ (political) UN and the ‘blue’ (humanitarian and development) UN – a distinction based on the colour of vehicle decals. The division is most marked at the provincial level over the role that UNAMA’s offices should play in representation, facilitation, and support to humanitarian and development actors. Some organisations have raised concerns that UNAMA’s involvement risks politicising humanitarian assistance and can challenge humanitarian principles of independence, while others see value in the brand and authority of UN offices that have long-standing local relationships that have included the Taliban over the last decade.

Divisions within the UN at national level are less marked and more complicated and relate to divisions over the ‘principled pragmatic responses’ required to ‘stay and deliver’ contrasted with upholding the UN’s responsibility under the UN charter to play a stronger normative role in upholding women’s rights. Relationships have been further confused by the responsibility for the import of US dollars by plane being entrusted to UNAMA, which has both been used politically by the Taliban to be seen as a means to regularising relationships and, as such, strongly criticised by the diaspora. These tensions have made common messaging highly problematic, and undermine a coherent communications strategy, as has been noted by a recent Afghanistan Analysts Network (AAN) report highlighting the seemingly contradictory messages prior to the Doha meeting from the UN Secretary-General, the Deputy Secretary General, and the Administrator of the United Nations Development Programme, along with the release of the 2023 Humanitarian Response Plan.²⁷

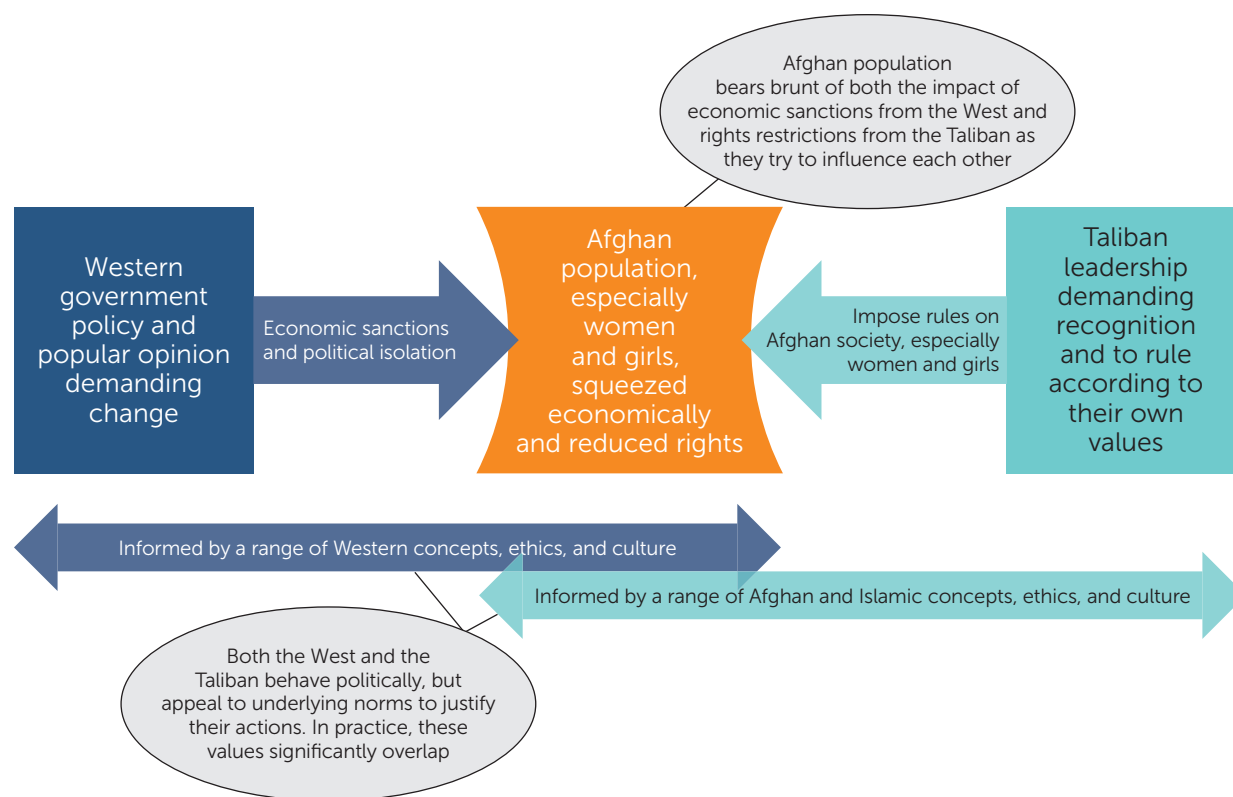
Insufficient political engagement

There is frustration on the part of humanitarian actors around a perceived lack of political strategy from western governments that leaves the humanitarian community exposed and used as a proxy for political engagement they are not equipped for. One interviewee reflected that, “The humanitarian ethical dilemma [we face] is just a baby of the political ethical dilemma [that has not been addressed]”. The diplomatic community “has no theory of change” and “no strategy” for the Taliban in Afghanistan, so an extended impasse seems likely unless a worse scenario of civil war emerges. Effective advocacy and negotiations with the Taliban around humanitarian dilemmas were also seen as being inhibited by a very limited presence of western donors in Kabul apart from European Civil Protection and Humanitarian Aid (ECHO). The lack of donor presence was also seen as reducing their understanding of local dynamics. Heads of donor agencies in Kabul also expressed disappointment at a lack of support and guidance from their headquarters in coordinating and responding to the ban on female aid workers and other dilemmas. Non-western and regional powers are more present and there may be opportunities to do more to work with them in humanitarian diplomacy.

²⁷ Clark, K. (2023, 30 April). *The May 2023 Doha meeting: How should the outside world deal with the Taleban?* AAN. <https://www.afghanistan-analysts.org/en/reports/international-engagement/the-may-2023-doha-meeting-how-should-the-outside-world-deal-with-the-taleban/>

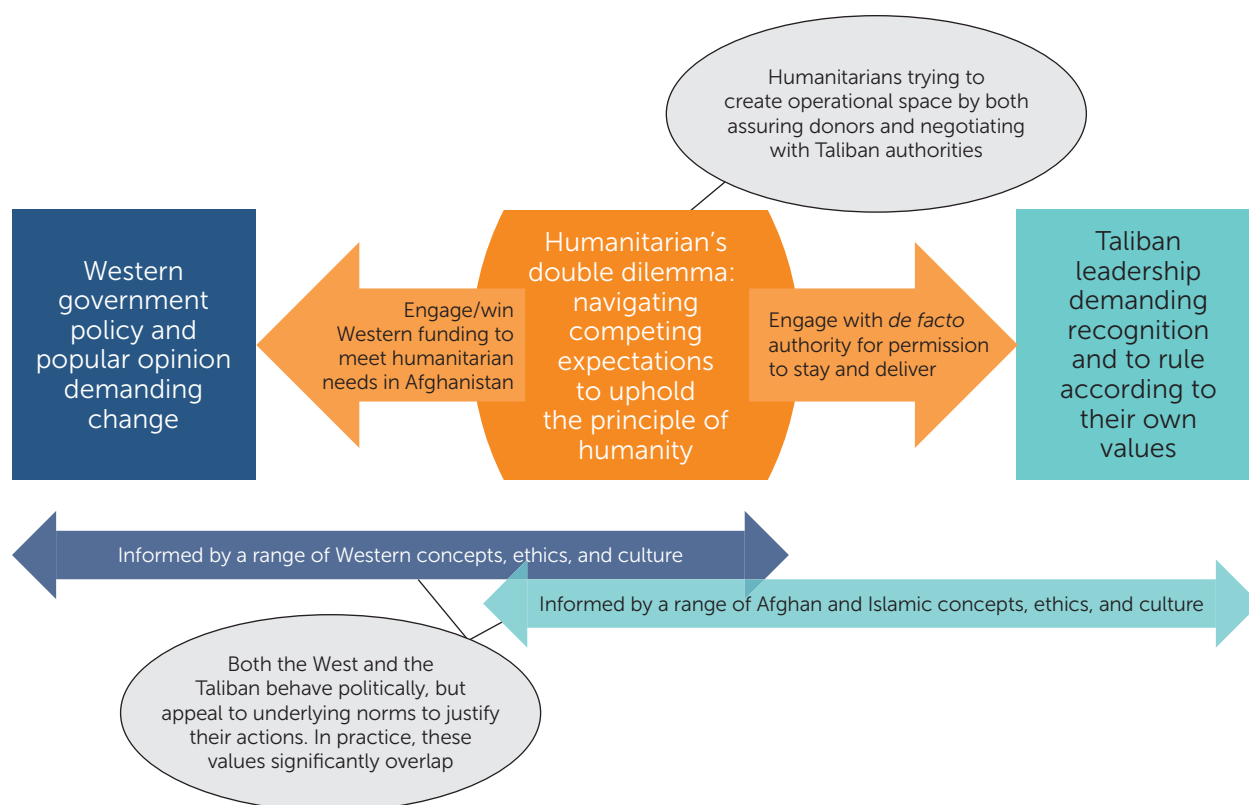
As a consequence, the Afghan population is squeezed by both the international community and the Taliban as each seeks to influence the other. Western powers in particular use sanctions to pressure the Taliban, weakening the economy and reducing the buying power of the poorest. Concurrently, elements of the Taliban may be using the denial of rights of women as leverage to engage the west and a bargaining chip to gain recognition as the Government of Afghanistan. Both sets of actors seek to influence the policy of the other via the suffering of the Afghan population. Each is informed by, and seeking to implement their set of values, although it should be noted that whether human rights or Islam, both sets of values hold up the needs of the most vulnerable as a priority for any person in power.

Figure 6: Afghan population 'squeezed in the middle'



At the same time, humanitarian actors are trying to maximise their ability to operate by negotiating access with the Taliban while simultaneously negotiating with their headquarters (if not Afghanistan-based) and donors to keep funds flowing. It is a double negotiation for agencies to create the necessary operational space.

Figure 7: Humanitarian actors squeezed in the middle



The IASC process and EDG missions have enabled a degree of coordination in responding to the ban on female aid workers, and have helped to reduce levels of division between organisations. There is still, however, considerable diversity in how agencies are responding, and disagreement around how high-level statements can be translated into operational reality. Humanitarian actors recognise the limits of their influence in advocating with the Taliban for a softening or reversal of the edict. There remains a clear need for greater engagement with the Taliban from western governments rather than expecting humanitarian actors to play political and diplomatic roles that they are not equipped for.

Although the gender bans were at the top of interviewees' minds, and as outlined earlier, there is a substantial literature and long history of navigating various humanitarian dilemmas in Afghanistan, from the first Taliban regime and previous conflict to the present day. Humanitarian organisations operating in Afghanistan have had to navigate many of the dilemmas identified in the broader literature on humanitarian dilemmas and ethics. In this section we discuss the critical dilemmas raised in interviews in addition to the ban on female aid workers.

Long-standing failures on gender

Taking a principled stand in response to the edict banning female aid workers is hampered by what many see as long-standing failures to address gendered inequalities within agencies, and by wider issues such as a history of corruption and a lack of transparency in aid responses in the country.

Interviewees expressed the need to contend with the expanding restrictions on women's and girls' education as equally if not more important than the edict on employing workers. "Since December 2021 we knew what was happening as soon as the [secondary/tertiary] education ban happened. Why did we wait [to respond] until the December 2022 ban started?" queried one UN interviewee. If women are not able to receive a secondary or university education, then it will become more and more difficult to recruit qualified staff. Coupled with this is the ongoing issue of 'brain drain', with better educated and qualified people more likely to try to leave the country. Interviewees noted that by suspending education services, aid actors had left space for the Madrasisation of education for boys (education in religious madrasas rather than public schools), with potential further negative impacts on the rights of women and girls in the future.

A 2016 report on access challenges found that, "Overall, however, there was little evidence of longer-term initiatives to bring women into humanitarian aid organisations through entry-to-work or professional development schemes, despite this being an issue throughout the protracted crisis."²⁸

A study in March 2022 found that, "As of August 2021, many CSOs [civil society organisations] led by women had reportedly stopped working and some heads of organisations and civil society members had left the country. 77% of women's rights organisations/women-led organisations interviewed for a study by GiHA Afghanistan reported they had no projects in 2022."²⁹ And a study in October 2022 mapped the significant barriers facing women aid workers and found a need for urgent steps to enhance recruitment and retention. Measures such as women-only positions, lowered requirements for women candidates, training, and mentoring to open up internal promotions and establishing gender targets were seen as emerging good practices.³⁰ Both studies called for greater support to women-led civil society organisations and women-led coalitions and networks, as have women-led organisations interviewed for this review.

²⁸ Haver and Carter (2016).

²⁹ International Rescue Committee (IRC). (2023). *Why wait? How the humanitarian system can better fund women-led and women's rights organisations*. <https://www.rescue.org/eu/report/why-wait-how-humanitarian-system-can-better-fund-women-led-and-womens-rights-organisations>; GiHA. (2022a). *Research on challenges, barriers and opportunities for women led CSOs in Afghanistan's humanitarian crisis*. <https://reliefweb.int/report/afghanistan/research-challenges-barriers-and-opportunities-women-led-csos-afghanistans-humanitarian-crisis>

³⁰ GiHA. (2022b). *Promoting the recruitment and retention of women humanitarian workers in Afghanistan*. <https://reliefweb.int/report/afghanistan/promoting-recruitment-and-retention-women-humanitarian-workers-afghanistan>

State substitution dilemmas

While the problem is acknowledged, it is not a major focus that humanitarian aid is substituting for state services in ways that enable the Taliban to evade responsibilities for basic service delivery. There is little evidence of engagement with the Taliban to encourage them to fulfil their responsibilities for service delivery or of analysis of the degree to which aid was problematically substituting for the state. The set-up of aid structures outside of – and not interacting with – the government both exacerbates and obfuscates this issue. The only role the Taliban play in aid delivery is an observatory role through the NGO directorate at the Ministry of Economy.

A recent Afghanistan Analysts Network report noted that:

“Lack of financial transparency should also be important for donors as they ponder how to support Afghans without (unduly) supporting the Emirate. At the moment, donors have little idea what the Emirate is doing to fund schooling, health, social protection or development. That is not only due to Taliban secrecy but also to donors’ aversion to dealing with the Taliban directly. As well, despite the many conversations over aid – how much, in what sectors, how to deliver it – there has also not been, to the authors’ knowledge, even the start of a conversation with the Taliban about their expenditure on social services and the contribution the Emirate is making to the humanitarian effort, either in cash or in kind.”³¹

Some interviewees argued that the whole way in which the humanitarian response post-Taliban takeover had been set up to avoid state structures was problematically dodging this dilemma. The fact that few donor governments no longer have any presence in Afghanistan inhibits the political engagement with the Taliban that would be needed to start a dialogue about state responsibilities for assisting and protecting their own citizens. Fishtein and Farahi note the risks arising from the longer-term implications of establishing parallel non-state structures for service delivery and argue that “more is gained by careful engagement than by disengagement”.³² As one interviewee put it, “We need a political track. Engagement is not the same as recognition.” Another interviewee noted that, “Principled engagement is the advocacy on the humanitarian principles. Unequivocally you have to engage, but how you engage is the issue... The biggest challenge to humanitarians is the politicisation of engagement in these theatres.”

A February 2023 International Crisis Group report notes the lack of political cover that aid organisations feel as they seek to navigate Taliban restrictions, and that, “Emergency relief mechanisms were never intended to serve as the main points of contact between isolated regimes and the outside world.”³³

This has practical ramifications. For example, cholera is endemic and, “Having adequate lab testing facilities is an important part of cholera management.”³⁴ However, virtually all labs are government-owned and, if they are poor quality, there is a risk of losing control of cholera. Allowing basic services that prevent potential increases in the humanitarian burden to collapse is, in itself, an ethical issue. As one respondent put it, “We need to see this as a continuous ethical discussion, look at the political and ethical analysis, and impact, in the short term and long term.”

³¹ Clark, K. (2023, 16 March). *What do the Taliban spend Afghanistan’s money on? Government expenditure under the Islamic Emirate*. AAN. <https://www.afghanistan-analysts.org/en/reports/economy-development-environment/what-do-the-taliban-spend-afghanistans-money-on-government-expenditure-under-the-islamic-emirate/>

³² Fishtein, P. and Farahi, A. (2023). *The world’s humanitarian, economic, and political engagement with Afghanistan*. NYU Center on International Cooperation. <https://cic.nyu.edu/resources/the-worlds-humanitarian-economic-and-political-engagement-with-afghanistan/>

³³ International Crisis Group. (2023). *Taliban restrictions on women’s rights deepen Afghanistan’s crisis*. <https://www.crisisgroup.org/asia/south-asia/afghanistan/329-taliban-restrictions-womens-rights-deepen-afghanistans-crisis>

³⁴ Stoddard, A., Breckenridge, M.-J., Harvey, P., Taylor, G., Timmins, N., Thomas, M. (2023). *Slipping Away? A Review of the Humanitarian Capabilities in Cholera Response*. Humanitarian Outcomes, February. https://www.humanitarianoutcomes.org/cholera_response_2_23

Aid interference and diversion risks

Dilemmas around whether humanitarian aid is enabling discrimination, exclusion, and abuse through how it is targeted or delivered when authorities are controlling, abusive and coercive have been part of the day-to-day challenges of how aid agencies operate in Afghanistan for many years. Both pre- and post-Taliban takeover, aid agencies have been grappling with state and de facto authority demands around targeting, recruitment, and distribution processes and bureaucratic restrictions on access.

Reports in 2022 found that the Taliban authorities were attempting to control humanitarian activities through attempts to influence beneficiary lists and hiring practices, and disputes over types of assistance and which communities are to receive aid, and in what order of priority.³⁵ Refugees International noted that mitigation of interference was seen as effective and that, “No one with whom Refugees International spoke in Afghanistan characterised Taliban aid diversion as a strategic challenge.”³⁶ Given that a Special Inspector General for Afghanistan Reconstruction (SIGAR) report found that as much as 30% of US funding to Afghanistan prior to August 2021 went missing, there is also a need to be sensitive to accusations of hypocrisy and unequal standards.³⁷

Organisations interviewed noted that they did receive suggestions and orders from authorities relating to beneficiary selection and hiring staff but that these remained manageable through clear project criteria, negotiations, and sometimes a willingness to shift project locations. Others noted pressures to complete projects created incentives to accommodate demands from local-level authorities. This is not unique to Afghanistan, or indeed to the current Taliban leadership. It was a pressure experienced under the previous government and, if there had been a failure to uphold independence principles then, it makes upholding them now seem less rather than more principled. In short, agencies need to maintain consistently high standards.

The long-standing challenges of corruption and diversion of humanitarian assistance were frequently brought up in interviews, particularly by Afghans.³⁸ People saw the humanitarian system’s ability to take a principled stance as undermined by a perceived lack of principles in how humanitarian aid has been working in Afghanistan for many years. When humanitarian actors talk about ‘principled programming’, this can only find resonance and acceptance within communities and in negotiation with authorities, otherwise it risks sounding hollow and undermines acceptance. Perceptions, narratives, and reality around corruption were seen as making it more difficult for organisations to invoke principles around women’s rights or the need for independence from authorities in programming.

Setting a precedent

People interviewed were also conscious that the response to the edict in Afghanistan could have negative impacts in other contexts. If the humanitarian system was seen as accepting a ban on female aid workers that could embolden authoritarian actors in other contexts (such as the Houthis in Yemen and de facto authorities in Myanmar, for example) it could place further restrictions on women’s rights or aid agencies’ ability to operate independently.

³⁵ Gall and Khuram (2022).

³⁶ Lang, H. (2022). *Fit for purpose: Getting humanitarian aid right in Afghanistan one year after the Taliban takeover*. Refugees International. <https://www.refugeesinternational.org/reports/2022/8/16/fit-for-purpose-getting-humanitarian-aid-right-in-afghanistan-one-year-after-the-taliban-takeover>

³⁷ Special Inspector General for Afghanistan Reconstruction. (SIGAR). (2021). *What we need to learn: Lessons from twenty years of Afghanistan reconstruction*. <https://www.sigar.mil/pdf/lessonslearned/SIGAR-21-46-LL.pdf>

³⁸ Harmer, A., Haver, K., and Wardak, M. (2017). *Collective resolution to enhance accountability and transparency in emergencies: Afghanistan report*. Transparency International. https://www.humanitarianoutcomes.org/sites/default/files/team/2017_create_afghanistan_en.pdf

Economic dependence on aid

New vulnerabilities have been created by the stability of the currency being dependent on the air transport of cash to support humanitarian programmes. How to mitigate risks of economic crisis as aid levels start to fall was seen as a critical but neglected issue.

The Taliban takeover led to an abrupt halt to civilian and security aid (more than US\$8 billion per year, equivalent to 40% of Afghanistan's gross domestic product (GDP)). This huge economic shock was exacerbated by sanctions and the freezing of Afghanistan's foreign exchange reserves. As the United States Institute for Peace (USIP) notes, after shrinking by between 20% and 30%, "The Afghan economy is stabilising but at a much lower equilibrium, leaving people poorer and more vulnerable to privation, hunger and disease."³⁹

The Afghan Afghani (AFN) has preserved its value against major currencies but that is in part due to the import of US dollars (a role entrusted to UNAMA) for humanitarian and basic service support, which remain significant. The World Bank notes that, "In February 2023 alone, USD 240 million were shipped to Afghanistan, for a total of USD 440 million in January–February 2023 (against a cumulative USD 1.85 billion in 2022, amounting to about USD 154 million monthly)."⁴⁰ Aid agencies also employ an estimated 150,000 Afghans including 50,000 women.⁴¹

This gives rise to a twofold dilemma. Firstly, any reduction in humanitarian and support to basic services risks not only undermining peoples' access to services and basic humanitarian support, but also precipitating a renewed economic crisis. Second, and more fundamentally, it means that humanitarian action is playing a role in economic and financial stability that it is ill-equipped and not designed to provide. But reframing international aid in Afghanistan with the aid financing tools and approach better equipped to tackle economic stability requires an engagement with the Taliban that is not currently seen as politically feasible by western governments.

Funding and donor constraints

There are growing fears that a lack of donor funding for aid operations in Afghanistan will lead to a severely constrained response that is unable to meet critical needs. At the end of March, the UN humanitarian response plan for Afghanistan was only 5.4% funded, and funding shortfalls were already leading to reductions in planned levels of assistance.⁴² Development financing is also critical. For instance, World Bank is funding hospitals, food security, livelihoods and education – but this is due to end soon.⁴³ If donors become more reluctant to fund humanitarian support in Afghanistan due to growing Taliban restrictions, this will further constrain their ability to respond flexibly and invest in the intensive local-level negotiations that are needed in order to find principled local solutions.

Donor restrictions on aid, and donor government policy positions on Afghanistan, continue to create huge challenges for humanitarian actors. Sanctions and the freezing of Afghan assets held abroad have contributed to severe economic decline and left the currency over-dependent on UN cash shipments, as detailed above. The lack of donor government offices in Afghanistan and limited political engagement with the Taliban by western governments has led to humanitarian organisations lacking political and

³⁹ United States Institute of Peace (USIP). (2022, 8 August). *One year later, Taliban unable to reverse Afghanistan's economic decline*. <https://www.usip.org/publications/2022/08/one-year-later-taliban-unable-reverse-afghanistans-economic-decline>

⁴⁰ World Bank. (2023, 4 April). *The World Bank in Afghanistan*. Overview. <https://www.worldbank.org/en/country/afghanistan/overview>

⁴¹ Fishtein, P. (2023, 12 January). *Latest Taliban draconian restrictions: Now what?* NYU Center on International Cooperation; International Crisis Group (2023).

⁴² UN OCHA. (2023, 12 April). *Afghanistan*. Humanitarian update. <https://reliefweb.int/report/afghanistan/afghanistan-humanitarian-update-march-2023>

⁴³ World Bank. (2022, 9 September). *Emergency support for the people of Afghanistan*. Brief. <https://www.worldbank.org/en/country/afghanistan/brief/afghanistan-emergency-support>

diplomatic support in negotiations with authorities. Aid agencies felt under donor pressure not to legitimise the Taliban but lacked clarity on what this meant in practice as they continued to need to engage with technical staff in line ministries and local authorities in order to continue delivering programmes and support to basic services. As observed by one interviewee, “The other ethical dilemma we find ourselves in is that we have to work and deal with people in ministries under sanctions.” A lack of clarity from donors on what sorts of engagement were allowed has contributed to a lack of transparency and secrecy between organisations, feeling a pressure to implement programmes but little donor willingness to hear about the engagement with authorities necessary to maintain operations.

Given the likelihood of the edicts on women working being maintained – and possibly expanded – there is a need for donors and agencies to work together on preparedness planning. For example, ways to continue support to women-led organisations even if they become unregistered. There may be scope to learn from innovations in Myanmar about ways to maintain the informal and under-the-radar support and donor flexibility needed in relation to due diligence requirements.

Duties of care and risk transfer

In trying to find an ethical response to the ban on female aid workers, organisations are finding tensions between their duty of care to the people they employ and the humanitarian imperative to try to find ways to continue meeting critical needs. Working with a low profile and with locally negotiated verbal agreements may be possible, but results in a risk transfer to frontline staff – especially women. There are concerns that female staff continuing to travel to field sites could face harassment, abuse, or arrest. There are also dilemmas around whether organisations should make decisions on behalf of women, asking them not to work, or to work from home on the grounds of safety, or whether women staff should be given informed choices about whether or not to take risks in continuing to work.

UN agencies and international NGOs also need to take particular care in considering issues of risk transfer to the Afghan organisations that they fund and partner with. As noted earlier, Afghan organisations and their staff face more fundamental risks to organisational survival and personal risks of arrest. The organisations and individuals taking the greatest risks, particularly women, need to be better represented in coordination and decision-making processes about levels of risk transfer. The Women’s Advisory Group to the HCT, which is made up of Afghan women, is one step towards better including Afghan women’s views and came about because NGOs said, “We’re making all these decisions about Afghan women without them”, but more needs to be done.

Although humanitarian actors have been understandably primarily focused on how to respond to the ban on female aid workers in recent months, the other dilemmas outlined in this section remain critical and underpin some of the challenges in responding to the current ban. Humanitarian aid is not equipped to substitute for a state in providing basic services and cannot operate such a substantial aid operation as it has been asked to in Afghanistan without engaging with state structures. International engagement in Afghanistan has to move beyond the humanitarian and have greater political, diplomatic, and development input for any hope of progress on better managing interference in aid, reducing economic dependence on aid, and gradually reducing the degree to which aid is substituting for state responsibilities.

The Taliban edicts have visited significant harm and suffering on women in Afghanistan, while also creating huge disruptions to the effective provision of humanitarian assistance at a moment of severe need. For aid agencies, the ban on women's employment further eroded their ability to meet needs of women and men impartially while respecting the fundamental rights of those they are trying to help and the people they employ. Although so far humanitarian actors have largely been able to find workarounds and locally-negotiated solutions to enable some assistance to continue, the situation is fragile, and they stand to lose more ground if negotiated agreements falter, enforcement tightens, and aid programming is rendered ineffective due to the lack of female providers and recipients.

The bans have also forced a reckoning with the deteriorating situation for women and girls in Afghanistan, and the pre-existing limitations of humanitarian organisations' response to it. It has required them, at the least, to devote more attention to how best to reach women and involve them through the programme cycle, support female staff, and better support women's organisations. Some have now also acknowledged the responsibility of agencies to more systematically involve women in decision-making processes about how best to respond to the edict and other political constraints on humanitarian action in Afghanistan.

Within the humanitarian community, the confusion and vehement debates over the ethics of the situation underscored the need for developing more structured processes for thinking through ethical dilemmas. This is sorely needed in Afghanistan, where there has been a long history of sweeping such dilemmas under the carpet, devolving tough decisions to Afghan staff and partners, and failing to transparently discuss risks within or between organisations and donors.

In the absence of such processes or guidelines, the default tendency of humanitarians has been to put their heads down and keep going, doing what is possible, and acting in service of short-term goals and needs. This is a defensible ethical choice, and indeed may be the most appropriate one for humanitarian actors given their delimited role and influence in complex political contexts. More importantly, from what we know of the opinions of Afghan women, continuing to deliver humanitarian aid is what they support. It does not need to be a reflexive, unreflective decision, however. The 'principled pragmatism' approach can start from the basis of short-term consequentialist ethics ("We will work to address the most pressing needs as best we can.") and allow for workarounds and compromises to get to short-term objectives. Importantly however, it will also clarify the issues at stake ("We will compromise to serve the urgent needs of people, not our organisational interests.") and identify deliberate actions to mitigate potential harms ("We will continue to support our female staff and find remote ways to support women's employment and education."). Finally, it can establish red lines ("We will not participate in government efforts of repression or human rights.") and define precisely where the red lines are, identifying scenarios in advance.

To begin with, organisations should undertake greater analysis and focus on ensuring that the aid activities they are doing are impactful – that is, addressing acute needs and maintaining vital social services, and not simply what it is possible to do in order to stay funded by donors. In other words, the decision to stay in Afghanistan and continue working cannot become a situation in which a ban on women becomes accepted and regularised. Donors need to support agencies with capacities and time to support the intensive negotiations, flexibility, and creativity in order for principled pragmatism to be more than rhetorical.

While continuing to provide critical assistance, there should be the intent to simultaneously work to challenge the intent of the bans as a programmatic goal. Agencies should design, and donors should incentivise, interventions that support women through providing remote educational and employment opportunities and women's organisations through discreet support that minimises risks to women participants and the organisation's operational presence. This may require donors to be more flexible in their information and due diligence requirements so as not to undermine such approaches in a highly sensitive context.

Finally, there is only so much that humanitarian actors can possibly achieve in finding a way through the dilemmas currently being faced in Afghanistan. Greater support is needed from donor governments and through diplomatic and political efforts. Greater political engagement is needed – one that treats the crisis of women in Afghanistan as the human rights and diplomatic emergency it is. Humanitarian actors should make a strong case for greater political will and engagement with Afghanistan, and a more proactive role from donor governments.

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Appendix: People interviewed*

Nahid Abuakar, Head of Regional Office, Jalalabad. UNAMA
Segolene Adam, Chief of Humanitarian Policy, UNICEF
Noor Ahmad, villager (Logar)
Sayed Ahmad [former national NGO provincial director in Bamyan]
Vicki Aken, Country Director, IRC
Billie Getachew Alemayehu, Humanitarian Affairs Officer, Strategy and Coordination Unit, OCHA
Ghulam Ali, villager (Kabul)
Dr Amer, Health Coordinator, JACK
Amrullah, Team Leader, WFP
Mohamad Arif, Field Officer, ACTED
Asadullah and Hakim, Camp Management, NRC
Shahin Ashraf, Global Head of Advocacy, Islamic Relief
Charles Asuntha, World Vision
Atiqullah, villager (Kabul)
Arzu Atakoy, UN Resident Coordinator's Office
Mohamed Ag Ayoya, Representative, UNICEF
Sippi Azerbaijani, UN consultant in Afghanistan
Zohra Bahman, Country Director, Search for Common Ground
Gianluca Siega Battel, OHCHR
Aubrey Bauck, Country Coordinator, IMPACT/REACH
Alastair Burnett, Senior Humanitarian Adviser, FCDO
Giulia Canali, Country Director, DRC
Katherine Carey, Deputy Head of Office, OCHA
Isabelle Moussard Carlsen, Head of Office, OCHA
Kate Clark, Afghan Analysts Network
Melissa Cornet, Advisor, CARE International
Alison Davidian, Country Director, UN Women
Charles Davy, Country Director, AfghanAid
Dawn Erickson, Acting Director, ACBAR
Fran Equiza, Representative, UNICEF
Ahmad Farid, Wakel Guzar, elder (Kabul)
Fawad, villager (Kunduz)
Lucine Febel, ACTED
Fiona Frazer, OHCHR
Fionna Gall, Consultant, (former Director, ACBAR)
Nicholas George, Country Director, UNOPS
Richard Hoffmann, Director, ACBAR
Mary Ellen McGroarty, Country Director, WFP
Sami Guessabi, CD, ACF
Hasti Gul, Head of CDC, elder
Dr Mohamed Hakim, Head of Office, Balkh, UNAMA

*Does not include off-the-record consultations. Some titles and organisational affiliations omitted upon request.

Kochay Hasan, Executive Director, Afghan Women's Educational Center (AWEC)
 Richard Hoffmann, Director, ACBAR
 Hujatullah, villager (Logar)
 Ibrahim, Project Manager, CoAR
 Imamudin, villager (Laghman)
 Imamudin, villager (Nangarhar)
 Ferdinand Jenrich, Acting Chargé d'affaires, Head of Political and Information Section, EU Delegation Afghanistan
 Gareth Price Jones, Executive Secretary, SCHR
 Palwasha Kakar, Interim Director, Religion and Inclusive Societies, USIP
 Ahmad Khaled, Senior Education Officer, SCA
 Naseeb Khan, Program director, SHPOUL
 Peter Klansø, International Director, Danish Red Cross
 Jeff Labovitz, Emergency Director, IOM
 Hsiao-Wei Lee, Country Director, WFP
 Phil Lewis, Executive Director, International Assistance Mission
 David Luban, Distinguished University Professor, Georgetown University Law Center
 Masood, villager (Logar)
 Dapeng Luo, WHO Representative, Afghanistan
 Raouf Mazou, Assistant High Commissioner - Operations, UNHCR
 Daniel McNamara, NRC
 Necephor Mghendi, Head of Delegation, Afghanistan, IFRC
 Miakhel, Field Coordinator, MPO
 Diva Misbah [female staff of an INGO in Paktiya/Paktika]
 Wali Mohamad, Malek, elder (Logar)
 Victor Moses, CD, CARE
 Maria Moita, Chief of Mission, IOM
 Victor Moses, CD, CARE
 Saraj Muneer, District Manager, HIH
 Nadir Naim, former Deputy Head of High Peace Council
 Najeeb, Malek, elder (Nangarhar)
 Hervé Nicolle, Co-Director and Co-founder, Samuel Hall
 Norah Niland, UAI Co-Founder, Chair Afghan Task Team, ex-OCHA in Afghanistan, UAI
 Yama Noori, Field Coordinator, KRO
 Mir Mustafa Noorzai, Project Manager, ACHRO
 Parisa, Monitor, IRC
 Marvin Parvez, Regional Director, Community World Service Asia (CWSA)
 Pasoon, villager (Nangarhar)
 John Patterson, Afghanistan DART Team Leader, USAID
 Lisa Piper, former ACBAR Director
 Poya, Field Coordinator, RSDO
 Abdul Qadeer, Director, CLO
 Najeebullah Qadri, Education Cluster Co-Lead, Save the Children
 Qahar, elder (Kabul)
 Malika Qanai, Director, ECW
 H Mohamad Qasem, Arbab/Malek, elder (Kunduz)
 Rafiullah, Monitoring Manager, IRC
 Rahimi, Program Manager, CoAR
 Mirwais Rahimi, Manager, AREA
 Karima Rahimyar, [director of a women's NGO in Kabul]

Fazel Rahman, Zone Manager, RRAA
 Habib Rahman, Field Coordinator, NRC
 Indrika Ratwatte, Director, Regional Bureau for Asia and Pacific, UNHCR
 Hashim Rawab, [southern regional director of an INGO]
 Eng Rawash, Director, ARP
 Matt Reed, Aga Khan
 Colin Rehel, Country Director, Solidarités
 Filipe Ribeiro, Country Representative, MSF
 Becky Roby, Advocacy Manager, NRC
 Saifullah, Project Manager, AKF
 Zabihullah Sajed, Development Manager APWDO
 Saleem, villager (Laghman)
 Mohamad Salem, villager (Kabul)
 Samira, Program Manager, ALLOHA
 Samira Sayed-Rahman, Communication and Advocacy Coordinator, IRC
 Abdul Satar, Program Manager, HYSIO
 Susanne Schmeidl, Programme Director, Afghanistan Conflict Sensitivity Mechanism (ACSM)
 and Conflict Sensitivity Advisor, ACAPS, University of New South Wales
 Julien Schopp, Vice President of Humanitarian Policy and Practice, InterAction
 Shaker, Project Manager, OAWCK
 Ehsan Shamsi, Member, WHO Ethics Committee
 Eng Sharif, Project Manager, CWSA
 Ahmad Shir, villager (Nangarhar)
 Stuart Simpson, Chief of Mission, IOM
 Hugo Slim, Academic, Oxford
 Sofia Sprechmann, Secretary General, CARE International
 [Staffer], UMCA/RPA
 Andreas Steansson, Secretary General, Swedish Committee for Afghanistan
 Bibi Tajbara, villager (Kunduz)
 Mawlawi Tariq, Senior Advisor, Religion and Inclusive Societies, USIP
 Richard Trenchard, FAO Representative, Afghanistan
 Neil Turner, Country Director, NRC
 Dan Tyler, Regional Head of Advocacy, NRC
 Gabriella Waaijman, Emergency Director (global), Save the Children
 Mirwais Wardak, former head of PTRO
 Ajmal Waziri, Afghanistan Hub Lead, ACAPS
 Jeremy Wellard, Head of Coordination (EDG representative), ICVA
 Elizabeth Winter, Executive Director, British and Irish Agencies Afghanistan Group (BAAG)
 Zabihullah, Program Manager, CDACACO
 Shahir Zahine, Founder Director, DSHA/TKG
 Idrees Zaman, former Deputy FM & founder of an NGO
 Ehsan Zia, USIP
 Jay Zimmerman, USAID / BPRM
 Yousuf, villager (Nangarhar)
 Mohammed Zaid, Deputy Head of Office, OCHA
 Zahra, civil society activist (Kunduz)
 Mohammed Zaid, Deputy Head of Office, OCHA
 Zinab, civil society activist (Kunduz)
 Leonard Zulu, UNHCR Representative

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