



Volunteers help unload food packages at an Oxfam food distribution site in Herat, 2020. Photo: Kiana Hayeri

The Imperative of Conflict Sensitivity in Humanitarian Operations

Oxfam Report



OXFAM

1. INTRODUCTION

Afghanistan is a complex and fragile environment with natural and man-made disasters exacerbated by protracted conflicts at local and national levels.¹ It is ranked as the least peaceful country in the world², while also facing serious humanitarian concerns – growing food insecurity, recurring droughts, and protracted displacement.³

In response, humanitarian organisations are providing much needed relief and support to affected communities. Oftentimes these communities also suffer from conflict, are hard-to-reach and/or under control of armed opposition groups (AOGs). To be able to operate in volatile contexts, organisations take safe programming and risk management measures to protect staff and beneficiaries.

However, a crucial component of humanitarian work in Afghanistan also includes the recognition that **humanitarian programming itself can exacerbate existing conflict or cause new tensions to arise. This risk is especially high in humanitarian programming, as resources are introduced to resource-scarce environments.** This can affect power dynamics, perceptions of justice, challenge established societal roles and relations, etc. The recognition that a humanitarian response can cause or exacerbate conflict constitutes conflict sensitivity. Conflict sensitivity refers to the ability of an organisation to:

1. Understand the context it operates in;
2. Understand the interaction between its intervention and that context and;
3. Act upon this understanding in order to minimise negative and maximise positive impacts on conflict.⁴

When humanitarian actors fail to analyse the interaction between conflict dynamics and their interventions, the risk arises that humanitarian interventions do more harm than good, and have the potential to put the communities as well as partners we work with at risk.⁵

To understand how conflict sensitive current humanitarian interventions in Afghanistan are, and to support reflection and awareness of this topic, Oxfam in Afghanistan carried out a set of qualitative key informant interviews amongst its own staff as well as staff from a variety of national NGOs, INGO's, donors and coordination actors active in the humanitarian sector in Afghanistan.⁶ It also included a review of tools and documents used in humanitarian planning

¹ For example, since 2010, there have been more than 100,000 civilian casualties due to the conflict, source UNAMA: <https://unama.unmissions.org/afghanistan-10000-civilian-casualties-sixth-straight-year>

² https://www.visionofhumanity.org/wp-content/uploads/2020/10/GPI_2020_web.pdf

³ <https://reliefweb.int/report/afghanistan/afghanistan-humanitarian-needs-overview-2020-december-2019>

⁴ For more information on conflict sensitivity, see the 'How to guide to conflict sensitivity' <http://www.conflictsensitivity.org/how-to-guide/>

⁵ For more information on the impact of conflict on local partners and the role international actors play, please see Oxfam's research report - Partnerships in Conflict, with case studies from Afghanistan, DRC and Myanmar: <https://policy-practice.oxfam.org.uk/our-work/governance-citizenship/partnerships-in-conflict>

⁶ Interviews were conducted with a range of local and international organisations active in Afghanistan, including: Oxfam, NRC, IRC, Care International, AfghanAid, Coordination of Humanitarian Assistance (CHA), Organisation for Human Welfare (OHW), ACBAR, the Afghanistan ERM, the Dutch Embassy, the UK Embassy, DFID, UNOCHA and ECHO. For the purpose of this briefing, the common phrase 'humanitarian actors' will be used further, this is meant to include national NGOs, international NGOs, donors and coordination mechanisms, unless specifically stated otherwise.

and design.

This briefing note describes the findings of this research, presents best practices and key concerns and offers recommendations to improve conflict sensitivity at all levels of the humanitarian response in Afghanistan.

2. SUMMARY OF FINDINGS

Based on interviews conducted by Oxfam, the following main findings were identified:

- Inclusion of conflict sensitivity in humanitarian programming in Afghanistan is highly dependent on individual staff, and is not fully or systematically integrated in organisational structures or approaches.
- Conflict sensitivity is often confused with 'access' and sometimes with 'safe programming'.
- Conflict analysis is sometimes seen as an impediment to a rapid humanitarian response or as being too difficult or too time-consuming.
- Current predictive models mainly gather information on geospatial, nutritional or agricultural data, without looking into how conflict affects humanitarian crises in Afghanistan and how humanitarian interventions could cause or exacerbate conflict.
- Humanitarian actors tend not to monitor changes in the context of the intervention they are implementing in a systematic manner.
- Humanitarian actors tend not to consider how aid could be diverted to armed opposition groups, which has the potential to fuel or fund conflict.
- Humanitarian organisations tend to ask themselves 'can we *get* access?', instead of 'do we *have* access?'. Poor local level context analysis can lead to conflict dynamics being overlooked and to programming that focuses more on ensuring continued funding, than on doing no harm.

A list of recommendations to improve conflict sensitive humanitarian response in Afghanistan can be found on page 14.

3. WHAT IS CONFLICT SENSITIVITY AND WHY DOES IT MATTER?

Conflict sensitivity is crucial in all three sectors of the triple nexus: humanitarian, development and peacebuilding and **does not just relate to areas experiencing conflict or gaining access to those areas** - which is a common misconception - **but focuses on the impact that any intervention can have on the context in which it is delivered, and vice versa.**

Despite the principles of humanity, impartiality, neutrality and independence which underline all humanitarian actions, **the 'Do No Harm' principle is based on the recognition that aid is not neutral:** it becomes part of the

context in which it is implemented and can impact that context. To do no harm, substantial measures are often taken in terms of civilian protection, security management and access, but not in terms of conflict sensitivity.

Conflict sensitivity is essentially at the core of 'Do No Harm' measures, as being conflict sensitive helps prevent humanitarian interventions from triggering or exacerbating conflict. **Of course, humanitarian responses are sensitive, fast-paced, carry operational risk, and are often under-funded but that does not mean that crucial principles and responsibility towards communities should be forgotten.**

Being conflict sensitive is important because it helps to:

- Ensure that programming does not contribute to violence by identifying flash points early on.
- Identify key decision makers, local leaders, potential spoilers (those who might try to use conflict for own interests) and beneficiaries.
- Have a better understanding of the context in which the intervention will take place.
- Think more carefully about issues relating to the protection of beneficiaries and agency staff.
- Ensure that the intervention strategy adheres to the principle of humanitarian impartiality.⁷
- Encourage and promote transparency, accountability and inclusive processes.⁸

4. COMMITMENT TO CONFLICT SENSITIVE HUMANITARIAN RESPONSE

Oxfam's research found that interviewees had very diverse understanding of the meaning and importance of conflict sensitivity. Only a small portion of interviewees could fully explain it, while others did not seem to know the term, but instinctively knew what it meant. There were also those who stated to understand the concept, but then confused it with access, safe programming, cultural awareness or AOG activity and lastly there were some who were not familiar with the term at all. This was found across various organisations and at all levels.

"I don't think that people understand that conflict sensitivity is both preventive and responsive." - Interviewee

What was striking is that many interviewees had never given any thought as to whether interventions they implement are conflict sensitive.

However, differences in attitude were noticed: some interviewees seemed unwilling to even acknowledge that a humanitarian intervention could lead to tensions or conflict, while others claimed that it is a very common occurrence. Naturally, staff whose responsibilities included conducting context analyses had a better understanding of conflict sensitivity than those whose focus was on technical issues.

⁷ This is important as many organisations may be implementing a wide-ranging portfolio of projects, that have the potential to undermine the perceptions of their independence and impartiality in communities.

⁸ As adapted from 'Conflict Sensitivity in Emergency Response: practical steps for the first 30 days', by Simon Harris and Nick Lewer, 2010.

Donors were aware of the concept and the need to be conflict sensitive, but not all donors had adequate systems in place to ensure that projects funded by them were in fact context appropriate. One donor agency said they place specific focus on conflict sensitivity and have dedicated staff for this issue. Another donor agency mentioned that it is the responsibility of in-country staff to confirm to the home office that a submitted proposal is conflict sensitive by checking a box in proposals. Thus, it is included as a consideration but the donor acknowledges that it can be difficult to assess if an intervention is indeed conflict sensitive due to the home office's distance from the field or lack of training for staff assigned to assess how conflict sensitive a proposal design is.

“Being conflict sensitive means being transparent and accountable. If certain organisations do not do this, it also reflects badly on other organisations. Same if they provide different levels of service.” – NGO staff member

Other examples of conflict sensitivity provided by donor agencies included embassy staff ensuring that they meet with representatives of all sides regarding a contested issue, not meeting with people with ‘questionable backgrounds’, and applying the same considerations when deciding which local organisations to fund.

It must be noted that all organisations displayed commitment to ‘Do No Harm’ and protection, providing training and support to staff in this regard.

5. CONFLICT SENSITIVE ANALYSIS AND INTERVENTION DESIGN

What could conflict sensitive intervention design look like?⁹

For each new intervention, a joint security, conflict and gender analysis should be conducted involving security, conflict and gender advisory staff. This should outline the history of various conflict dynamics in that area, key actors, factors driving conflict and prevalent gender norms, potential conflict and GBV triggers, as well as existing structures for managing conflict and supporting women's active inclusion.

Overall, it appears that humanitarian actors operating in Afghanistan do not give specific attention to a structured and process-based conflict or even a wider context analysis before designing a new intervention.

Interviews revealed that NGOs, donors and multi-mandated organisations placed focus on assessments of beneficiary needs (HEAT, household vulnerability), security risks to the staff and physical access into targeted areas. **Many interviewees also confused conflict analysis with security analysis,** relying heavily on INSO reports on access impediments and security incidents or AoG activity to conduct assessment and planning. **Issues such as power dynamics, actors and existing community tensions as well as capacities for peace are left out of such analyses.**

A humanitarian needs assessment can easily incorporate a few extra questions to grasp the current conflict situation and inform intervention design. Such an analysis can also be done by field staff or staff familiar with

⁹ All boxes discussing ‘what good practices could look like’ are based on a conflict sensitivity best practises framework designed by Oxfam and partner conflict sensitivity assessments

the area and does not require much additional time. The below list of questions could be included in needs assessments to capture conflict dynamics:

Conflict analysis:

- What is the history of the conflict in the area being assessed?
- What is it about and how long has it been going on?
- What are the key long-term factors that are driving conflict and violence in the area? (e.g. social, economic, political and security).
- What groups are involved?
- How does the conflict affect (or is influenced by) women/ girls compared to men/ boys?
- What divides these groups (e.g. tribe, neighbourhood affiliation) and what connects them (e.g. shared cultural practices, local peace initiatives)?
- Where are the conflict-affected areas geographically located?
- Does conflict get worse at any particular time or period (time of day, season, elections, etc.)?
- What are the best, worst and most likely scenarios for the future of the conflict?
- What does each scenario depend on?
- What is supporting stability or prospects for peace?
- Are there factors driving conflict or supporting stability that relate directly to the sector or focus of the intervention? (e.g. security sector, education etc.)

Potential programme impacts:

- How will beneficiary selection relate to what connects and divides this community?
- Are processes to assess needs and select beneficiaries transparent and publicly available?
- Will the community be involved in this selection?
- What are community and other local actors' perceptions of project staff?
- Does your agency have any role (real or perceived) in the conflict?
- Do partner agencies (local or international) have a role (real or alleged) in the conflict?
- What are their relationships with other actors? How are they perceived by the beneficiary community?

Interviewees described how their security assessments include 'likely issues' expected to arise but these focussed on access or opposition of AOGs. One interviewee mentioned that they will look at 'risks' in settlements, host communities, issues with the government, but confirmed that this was more focused on security than conflict or tensions arising from their activities.

Some critical interviewees felt that humanitarian actors often wilfully overlook conflict analysis because it creates more work and staff do not see the value of identifying how humanitarian interventions could do harm. This is rather worrying, given the complex conflict dynamics present in Afghanistan on household, community, regional and national levels. It seems clear that some humanitarian actors do not understand how humanitarian assistance can lead to or exacerbate conflict and how conflict dynamics can in turn impact humanitarian response. The below quotes reflect varying degrees of understanding of conflict sensitivity:

“I don’t think conflict really affects our work.”

“It’s humanitarian assistance, of course it does not have a negative impact.”

“There are tensions in all communities, political, ethnic, etc. This is a complex country. We should try as good as possible to not fuel this.”

The above quotes demonstrate that commitment to conflict sensitivity can really depend on individual staff members, their understanding of this topic, as well as attention from their respective organisations to being conflict sensitive. Thus, **there should be more commitment from organisations and their leadership to hold staff accountable, to provide training and allow time to analyse and integrate findings regarding conflict sensitivity.** Interviewees also mentioned that they had access to many guidelines and resources on conflict sensitivity from global levels, but that perhaps more contextualisation is required.

Interviews revealed that most organisations seem to not have faced or noticed major (negative) unintended consequences arising from a lack of conflict sensitivity, but as conflict analysis is missing, potential flashpoints might have been missed or not consciously linked to the intervention.

At more macro and meso-levels, predictive analysis also needs to be improved. Current predictive models appear to only rely on geospatial, nutritional or agricultural data, without looking into how conflict and displacement affect humanitarian crises in Afghanistan. **Integrating conflict and political indicators into predictive analysis can help prevent crises and humanitarian shocks, or mitigate the severity of the shocks.** In relation to this, donors and implementing partners mostly rely on vulnerability assessments, but such tools are only implemented when a shock or crisis has already occurred. **More predictive analysis and scenario planning, followed by subsequent programme design could prevent many crises, shocks or negative consequences from occurring.**

“Communities assume that NGOs come to provide long-term support. So even if it’s only a short-term response we need to think about our long-term impact and perception.” – NGO staff member

6. CONFLICT SENSITIVE IMPLEMENTATION

A. Beneficiary Selection

Beneficiary selection is a critical moment in any emergency response, as it determines who in a community receives resources.

In Afghanistan, beneficiary selection is conducted based on needs assessments (HEAT, household vulnerability) and cluster assessments. Local ministries and departments are also involved, with NGOs checking vulnerability criteria. Despite the set procedures, **beneficiary selection is always a politically charged process in humanitarian contexts, as providing resources in resource-scarce environments can lead to changes in power dynamics, sense of inequality, elite capture, diversion of aid and can threaten the impartiality of aid.** This is attested by the fact that many complaints humanitarian actors receive relate to beneficiary

“Those who are not selected create the problems.” NGO staff member

“Sometimes elders try to influence our beneficiary lists, or take resources for themselves.” INGO staff member

selection, as confirmed by those interviewed for this report.

What could conflict sensitive beneficiary selection look like?

- It is based on analysis, identification of potential tensions and existing capacities for peace. Where possible, selection criteria are developed with communities representing a diverse group of community members.
- Beneficiary selection ensures the following is documented and discussed:
 1. Host and displaced communities are included and communicated with;
 2. If there is existing conflict or tensions, a balance of beneficiaries from both sides of the conflict is ensured;
 3. Selection and communication with beneficiaries from different ethnic or tribal groups;
 4. Mechanisms to ensure local women's groups' input into beneficiary selection;
 5. Most vulnerable groups are included and communicated with.
- Clear selection and targeting criteria as well as a complaints response mechanism are communicated with communities.
- Spare resources are available to be used to rectify any issues with beneficiary selection or tensions created as the project continues.

Based on a review of available assessment forms and discussions with staff involved in this process, it was found that assessments generally do not include analysis of potential issues related to conflict sensitivity.

! **Example:** a donor had asked an implementing partner to provide assistance in 40 villages, but only to one or two beneficiaries per village. According to the interviewee this led to discontent within villages, and could easily have led to conflict. This was communicated to the donor who replied that this was the design of the project, and that's how it would be implemented. Recommendation: if selection criteria lead to only a very small portion of a community receiving support, then blanket distribution could be a better alternative.

! **Example:** an IDP community complained that the more prosperous host community received aid, while the more vulnerable IDPs did not. According to the interviewee, this could not be verified, so it was decided to not provide assistance to either of the communities to prevent further issues and discontent. Recommendation: in this example it was thought that not distributing aid would prevent conflict, but this goes against the humanitarian principle of providing aid to those in need. Not providing assistance to prevent conflict can also have a negative effect as expectations are created, which are then not met. If the host community feels that it was the fault of the IDP community that support was taken away, that could increase hostility between the groups. Again, blanket distribution could have been a solution here, or increased engagement with IDP and host community representatives to solve the discontent.

✓ **Best practice example for beneficiary selection:** an NGO established beneficiary selection committees, consisting of all parties in the area. This helped in resolving conflict and tensions between and within communities as the

“always be a facilitator and never the lead” - INGO staff member

parties had a joint accountability in terms of beneficiary selection: they had to talk to each other and sit together which helped ease and prevent tensions.

B. Distribution modalities

How resources are distributed can have significant consequences. This is especially true in humanitarian projects, where resources and/or cash are distributed in resource poor communities. Despite clear selection criteria and communication, when one group receives resources while others do not, jealousy, tensions or grievances can be created or intensified. **In a context of active violence and access to weapons such as Afghanistan, these tensions have the potential to escalate quickly into wider conflict between groups.**

What could conflict sensitive distribution look like?

- A protection risk assessment of distribution modalities has taken place, ensuring risks of GBV, post distribution violence and illegal taxation are avoided.
- Negative coping strategies such as increased numbers of early marriage, migration plans, recruitment by armed groups are being monitored. Other contextualized potentially negative coping strategies have been identified (through participation of women and community representatives) and are being monitored.
- Security, conflict and gender analyses are conducted for specific interventions that have the likelihood to fuel conflict (installation of water sites in specific areas, cash for work activities, etc).

Humanitarian actors seem to be aware of some risks that come with various distribution modalities and adapt the modalities mostly based on the vulnerability assessment of a community.

One INGO member mentioned that they do not conduct cash distributions in a certain province as they have found that this is a significant pull-factor for people to flood into camps. Therefore, they changed the distribution modality to providing in-kind resources, as "*people will walk a few hours to receive cash, but not to receive resources if they are not actually in need*". Although it makes sense to prevent people who are not in need from travelling to distribution sites, humanitarian actors should also be careful that the ones truly in need are not unnecessarily burdened with transporting resources back home.

Another issue raised during interviews was the fact that **some organisations do not provide standard packages as advised by humanitarian clusters but add or omit certain products. This can lead to tensions between communities.** Coordination regarding the use of standard packages can prevent tensions, and is beneficial for all organisations working in a certain area.

! **The need to consider conflict dynamics:** During aid distribution different cash grants were given to different beneficiaries depending on flood damage done to houses. A few days after the distribution a shoot-out occurred and the NGO delivering aid discovered that the community actually consisted of two groups, who were already at odds. In such situations, it might be better for humanitarian

actors to distribute the same amount of cash to all affected households not to exacerbate existing tensions any further. Although this specific altercation was not linked to cash distribution, it shows how volatile the situation was.

- ✓ **Best practice example:** An NGO distributes around 10% to 20% of assistance to host communities when targeting IDP settlements. This is specifically included in their strategy: when a displaced population is targeted, the area from which the group originates as well as the host community will also receive support. In connection to this, the organisation conducts assessments to determine where the presence of IDPs has put additional pressure. For example, schools that have absorbed IDPs will receive extra WASH and hygiene assistance.

C. Monitoring Changes in Context

In a fluid and dynamic environment such as Afghanistan, it is important for humanitarian organisations to monitor potential changes in the context in which they are implementing humanitarian responses, for example changes in power relations, tensions or changes brought on by the intervention itself.

Interviews conducted by Oxfam reveal that most humanitarian organisations do not systematically monitor changes in intervention context. Instead, field staff regularly report back on changes regarding project implementation and it is assumed that changes in the context would be included in such reports. However, proactive and systematic monitoring of the context in which an intervention is taking place is often lacking.

The reason why it is important to systematically monitor changes in the context is that by doing so, quick adaptations can be made to an intervention which prevents greater risks. Donor agencies spoken to were open to such changes and stated that if an essential or crucial change in context is detected, a project can be amended. Thus, as long as there is clear communication, donors are willing to make changes. When asked, one donor agency mentioned they currently do not have projects that have so-called 'crisis modifiers', but that they find it an interesting option to look into. Crisis Modifiers allow funding to be quickly redirected or re-allocated when changes in the context or conflict require so. This could enable early action, which in turn could prevent or mitigate unintended consequences and guarantee a rapid response.

Crisis Modifiers are provisions or indicators, included in contracts and grants which allow an implementing actor to redirect funds from development activities to crisis response, These could also allow the donor to provide additional funds for crisis response, without modifying the contract. Crisis modifiers are thus funding mechanisms, or a contingency fund within development programmes that disburses humanitarian response funding in the event of a crisis. Such mechanisms could ensure rapid response to small crises or shocks. They have mostly been used to respond to natural hazards, but it could be worthwhile to examine how this mechanism could function during an outbreak of conflict.

Related to this, all organisations have well-functioning Post-Distribution

Monitoring (PDM) systems, but most of those do not include monitoring of conflict, tensions, or potential negative consequences. **It is recommended that organisations put more thought into designing conflict sensitive indicators as part of MEAL plans from the outset of an intervention.** Such indicators should cover two areas:

- 1. Tracking potential negative effects of the response on the environment**, i.e. increases in incidents of families selling daughters for marriage due to cash distributions; clashes between communities as a result of perceptions of unfair distribution of resources; or increase in incidence of VAWG/GBV. It must be noted that several organisations included questions on these topics in their PDM, but did not consciously link it to conflict sensitivity and their impact on the context. It is, therefore, important to not only gather data on such topics, but also proactively and consciously analyse it in order to identify changes our interventions are causing.
- 2. Tracking potential negative effects of the conflict on the project**, for example number of days staff have been unable to travel to the project area because of security issues.

D. Communication, Complaints and Feedback

All interviewees agreed that proper and clear communication and thorough engagement with communities and stakeholders is a key measure that humanitarian actors need to take.

Communication, **complaints and feedback mechanisms are important components of conflict sensitive operations as they are often the only way in which beneficiaries** are informed about interventions and **can flag issues before they escalate into conflict.** Early and adequate communication about interventions lessens the risk that communities feel left out or marginalised, which in turn lessens the risk of conflict.

Some interviewees noted that maintaining clear communication can be challenging in Afghanistan and that it is a common practice for information to flow to communities via the elders. When a project is explained to community elders, NGOs feel that the elders usually understand it very well, but it is out of NGOs' control how the elders explain it to the communities. It was acknowledged that elders and focal points control the information flow to beneficiary communities, which could lead to distortion of information. Thus, follow up with elders is necessary to make sure communities are properly informed to prevent issues later on. There is also risk that when information is not filtered through properly and the community is displeased, elders put the blame on NGOs to protect themselves.

Best practice example: An INGO sets up complaints desks, especially in larger IDP camps, which is staffed by M&E and PM staff where beneficiaries can go to submit complaints or ask questions regarding distribution and other activities. This is a very well run mechanism, and staff answering community questions and complaints have received specific training. The INGO has also created an excel sheet with all the questions they expect (or have already had) as well as answers to those questions (around 90% of questions relate to the same sort of issues). This means that most complaints and requests can be handled immediately

without needing to refer to another staff member. This is crucial, as referring usually raises expectations, and can prolong the time needed to close a complaint if it is referred to another team. So beneficiaries are not left waiting. All complaints are recorded for data purposes. The INGO implementing this system feels that this system “removes expectations”. For example, when someone complains and is told they will hear back they sometimes already tell other people that they will receive goods, or go into debt as they expect a cash distribution.

Interviewees mentioned several examples when communication approaches and feedback mechanisms did not match the audience. For example, distributing flyers in an area where most communities are illiterate can be less effective if the flyers consist mainly of text instead of pictures. Another example are the different phone information systems, which have many benefits, but also some drawbacks – women and children usually do not have a phone and are thus not always able to utilise this tool. This could mean that specific concerns from these groups are underreported.

A recommendation made by some interviewees was for the humanitarian community to be more critical and ask itself what has prompted certain complaints: *“It’s all about being more aware – what happened that made them come today? So talk to everyone, communicate and ask “why?”*

Example: a few examples were given of visitors from HQ offices in Europe or the U.S. requesting to visit IDP camps “to see for themselves”, even though this is advised against by staff in Afghanistan. HQ staff insist and carry on with the visit, which always leads to increased expectations from the visited community. It is then left to staff in Afghanistan to handle these expectations and ensure there are no negative emotions as a consequence.

Recommendation: Donors, and especially HQ staff, should refrain from insisting on visiting sites themselves, as such high-level delegations only raise beneficiary and community expectations on follow up and further assistance.

7. RISK OF FUELING CONFLICT

A topic which is often omitted in humanitarian response planning in Afghanistan is **the potential that aid fuels or even funds conflict**, which can undermine the ultimate goal of humanitarian aid: saving lives. This can happen in various ways, for example:

- **For parties to the conflict, aid can become a resource to be fought over.**
- **Diversion or taxation¹⁰ of aid can fund conflict by providing AOGs with resources** (both cash and goods such as food) **to sustain their operations**, for example when communities are forced by AOGs to pay tax after cash or resource distributions. This is a common occurrence in Afghanistan.

¹⁰ Aid leakage, or 'political taxation' of aid, refers to situations in which a portion of aid goes directly to the fighting parties, who then use it themselves or sell it to buy weapons either because beneficiaries and communities are forced to hand over a portion of the resources they received, or when organisations pay directly to gain access/ensure safety of staff, etc.

- **Resources themselves and distribution of resources can lead to conflict amongst beneficiaries and non-beneficiaries.**

This does not mean that aid should not be delivered where such risks exist. We rather hope that humanitarian actors become more open and willing to acknowledge these risks and the responsibility that they have in this regard. In short, to open up the conversation.¹¹

It would greatly benefit the humanitarian sector if organisations were able to be transparent about the challenges they face and the realities on the ground. An example to think of is the so-called ‘*ushr*’ tax, which in this context refers to **10% taxation by the Taliban of agricultural produce.**¹² As a result, prior to harvesting seasons, there is a significant increase in violence as the Taliban aim to take control of strategic areas with high harvest yields to be able to enforce taxation. **It is important for humanitarian organisations to give more thought as to whether risk is being transferred to communities to pay tax and how this should inform project design.**

All interviewees maintained that their organisations do not pay tax to the Taliban, but some also stated that “***we all know it [aid diversion] happens, but we pretend it doesn’t***”. Interviewees expressed very mixed responses to this topic, including:

- **denying responsibility** (“*If we give money to some in a Talib area, it’s not your money anymore. Can’t control that and it is not your responsibility*”),
- **stating there is nothing that can be done so best to just not focus on it** (“*Cannot guarantee that no taxation will happen*” and “*If you don’t want it to happen then don’t give money*”),
- **denying that taxation can fund conflict** (“*if we provide stuff to people in need, and they give it to someone else, that is not funding conflict*” and “*how do we know that taxation goes to actual conflict? The Taliban could also use it for their de facto governance system*”¹³),
- **downplaying the potential impact** (“*If we look at how much it is, like 10% of what we give, does that really have such an impact?*”).

A key concern with the above comments is that they deny the responsibility the humanitarian community has to prevent harm to our beneficiaries. In situations where it is known that resources will be taxed after distribution of aid, humanitarian actors might be putting beneficiaries at risk of violence and coercion. It is therefore crucial for the humanitarian community in Afghanistan to start having open and honest conversations about taxation. There are some mechanisms that

¹¹ Oxfam is determined that all its funds and resources should only be used to further its mission and shall not be subject to diversion by any third party. Oxfam is committed to take all reasonable steps to ensure this core principle of its work. Oxfam’s policy to prevent aid diversion, agreed by the Executive board, is binding for all affiliate members of the Oxfam International confederation. It is designed to help affiliates identify potential threats to Oxfam programmes, staff, beneficiaries and partners arising from conflict and the actions of States and non-state armed actors.

¹² This occurs for example in Kunduz. Ushr in general sense is an Islamic tax sanctioned by Islamic law.

¹³ This seems to ignore the fact that the existence of a separate governance system as set up by the Taliban is in fact already supporting or contributing to conflict in Afghanistan.

attempt to address this, for example the Humanitarian Access Group (HAG) which developed Joint Operating Principles (JOPs) to set out what principles the humanitarian community in Afghanistan commits to and enables it to have a coordinated approach when engaging with parties to the conflict. However, this document does not specifically mention 'conflict sensitivity' and is more focused on how to engage with identified parties to the conflict, as opposed to recognizing humanitarian actors' own role in conflict. The HAG does provide advice and training on how to negotiate when asked for taxation.

8. RECOMMENDATIONS

Based on the findings detailed above, the following recommendations are made:

- Develop a habit of considering how proposed interventions might affect peace and conflict in a given community.
- Allocate sufficient human and financial resources to 1) understand the potential negative consequences of aid and 2) take predictive and preventative measures.
- Integrate conflict sensitivity in all stages of project management in a systematic manner.
- Include questions regarding conflict sensitivity in existing needs assessments, thus not increasing financial or human resources and not slowing down the pace of the response. Integrating conflict and political indicators into predictive analysis can help prevent crises.
- Include conflict indicators in MEAL plans and conduct regular, systematic and deliberate analyses of conflict environments.
- Have well-run feedback mechanisms in place as they are often the only way in which beneficiaries can flag issues before they escalate into conflict.
- Make sure that communications and feedback mechanisms are accessible for all intended audiences.
- Donors should require a conflict analysis to be conducted before project implementation, as well as integration of conflict sensitivity measures into project design, which should go beyond merely collecting data on access and security. It is also recommended that donors allow for the use of 'crisis modifiers'. Without a change in funding policies, NGOs will struggle to become more conflict sensitive.
- Consider longer-term implications of humanitarian interventions and programming, not just for one's own organisation, but for all other organisations working in Afghanistan. Likewise, consider how our interventions over time could empower unintended actors.
- Understand and take into consideration how aid is appropriated by armed opposition groups and how it might fuel and fund conflict.
- All humanitarian actors should increase their focus on identifying evidence-based lessons learned and information sharing regarding conflict sensitivity for the good of the entire humanitarian community.
- Set up an informal conflict sensitivity working group, or follow the example

from South-Sudan, a Conflict Sensitivity Resource Facility¹⁴.

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This paper was written by Sharon Beijer while she was working as Conflict and Governance Advisor at Oxfam in Afghanistan with the support of Agne Baltaduonyte, Oxfam in Afghanistan's Advocacy Manager. For further information on the issues raised in this paper please email pralhad.shirsath@oxfam.org.

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OXFAM

Oxfam is an international confederation of 20 organizations networked together in more than 90 countries, as part of a global movement for change, to build a future free from the injustice of poverty. We believe that women taking control and taking collective action are the most important drivers of sustained improvements in women's rights, and are a powerful force to end poverty not only for women and girls, but for all.

Oxfam in Afghanistan works through stand-alone programmes as well as integrated approaches to mainstream gender. We aim to increase social acceptance of women as decision makers, promote women and girls in leadership roles, increase their economic empowerment and access to legal services. We do this by engaging with communities, collaborating with influencers, and undertaking evidence based research.

Recognising that the best solutions come from local communities, Oxfam invests in Afghan civil society organizations working to promote women's empowerment. We identify the most promising local groups – those best positioned to create lasting solutions – and provide them with the financial and technical support they need to thrive.

¹⁴ <https://www.csrf-southsudan.org/>