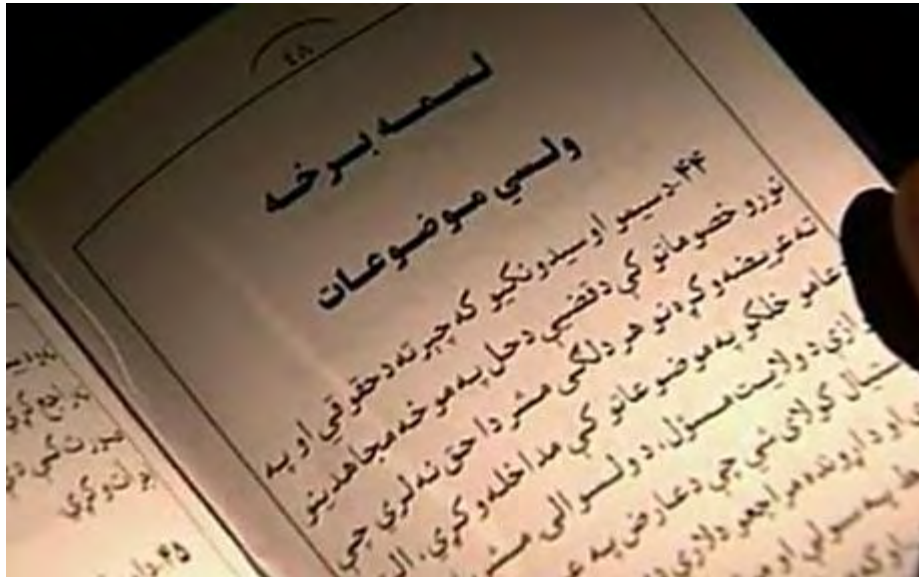


Understanding Afghan Culture

Analyzing the Taliban Code of Conduct: Reinventing the *Layeha*



Program for Culture and Conflict Studies (CCS)

Department of National Security Affairs
Naval Postgraduate School

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Program for Culture & Conflict Studies at Naval Postgraduate School

The Naval Postgraduate School's Program for Culture and Conflict Studies (CCS) supports the mission of Combined Joint Task Force Afghanistan commands and the International Security Assistance Force. CCS serves as a reference and provides a feedback/vetting loop for information operations products via our team of American and Afghan experts. The program provides detailed analyses of insurgent propaganda, narratives, and methods. Through field research and analysis, CCS provides a framework, and recommends methodology that utilizes culturally appropriate forms of communication in support of the mission.

This paper on the Taliban's "code of conduct" offers valuable insight regarding the Taliban's objectives and key strategies, their attempt at consolidating the movement at the tactical and operational level, and reveals overt and concealed clues into the psyche of the Taliban leadership; highlighting its weaknesses, fears and vulnerabilities. The intention of this paper is to uncover and help exploit cracks found in the Taliban's organizational structure as well as its operational mode, enhancing the Coalition's IO-PSYOP arsenal and helping in the creation of effective messaging campaigns targeting the Taliban infrastructure.

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Analyzing the Taliban Code of Conduct: Reinventing the *Layeha*¹

Introduction

The recent capture of the Taliban's code of conduct manifesto, "Rules and Regulations for Mujahidin," has offered analysts critical clues into how the Taliban intend to operate as well as how the movement is structured *according* to the Taliban. Importantly, the new document provides Coalition and Afghan forces a catalog of weak points, vulnerabilities and fears currently entrenched within the Taliban organization and its top echelon of leadership. **A thorough examination of the document reveals the Taliban's attempt to wage a guerrilla campaign implementing a rudimentary population-centric strategy; while calling upon elements of *Pashtunwali* and *Shariat* (Islamic) Law into the doctrine as well.**

The dissemination of the Taliban's newest code of conduct appears to have begun earlier this year. The copy of which this analysis is based on derives from an edition recovered by Coalition forces in the Sangin Valley in mid-July.² Media reports indicate numerous copies of the code of conduct have been retrieved from coalition operations throughout Afghanistan this summer. *Al Jazeera* became the first media outlet to obtain a copy and provide initial details to the international community on July 27. Since its release, media reports have strictly adhered to thinly veiled analyses, suggesting the Taliban code of conduct represents a "kinder, gentler" Taliban; the Taliban's attempt to win "hearts and minds" of the Afghan population.

Both ISAF and the Afghan Ministry of Defense have countered these reports by exemplifying current Taliban operations that defy particular rules present in the document, namely the four criteria for implementing suicide-bombing attacks.³ But there is far more to the document than just criteria for suicide-attacks. The Taliban remain conscious, and vulnerable, to the damage done to the movement's political capital by the incorporation of criminals into the movement during the "open door" recruitment policies enacted in 2003. Infighting among Taliban factions is another key concern, something that has been recorded steadily over the past two years.⁴

¹ This analysis was completed on August 6, 2009 and primarily authored by Matthew C. DuPee with additional analysis provided by Thomas H. Johnson and Matthew P. Dearing of the Naval Postgraduate School.

² The publication date on the document suggests it became 'operational' on May 9, 2009.

³ Rule 41- Make sure you meet these four conditions in conducting the suicide attacks: A- Before he goes for the mission, he should be very education in his mission. B- Suicide attacks should be done always against high ranking people. C- Try your best to avoid killing local people. D- Unless they have special permission from higher authority, for every suicide attack must be approved by the provincial authority.

⁴ Most infighting is exasperated by dividing up war booty, sharing profits from criminal activity such as check points and kidnappings, and protecting drug transit routes. Two specific examples that recently occurred included factional fighting in Badghis Province over looted ANP pickup trucks following a combined Taliban ambush against

Methodology

Just how many fighters have a copy of this document on their person in Afghanistan, how many Taliban operators can even read the doctrine, and what implications this manual has for the overall insurgent infrastructure in Afghanistan is difficult, more likely impossible, to ascertain. It is pertinent however, to understand what the Taliban are saying and how they are communicating within their own chain of command.

In conjunction with previously obtained documents, including interviews with top Taliban leaders published in jihadist leaflets, magazines, and websites, as well as the *Layeha* (2006), the Program for Culture & Conflict Studies has analyzed the “code of conduct” and cataloged the pertinent findings below. For reference, the translated version of the 2009 document used for the following analysis is attached in Appendix II.

Structure of the 2009 Manifesto

Interestingly, the new conduct document represents a significant expansion of instructions (if not a replacement) as compared to the previously released Taliban *Layeha*, an operational rule-book with 29 laws for Taliban operatives to abide by. The *Layeha*, released in 2006, is briefly mentioned in the release of the Taliban’s much longer, 13 Chapters and 67 rules or laws, code of conduct. In short, the Taliban leadership asks its operators to abandon all previous modes of operational doctrine, including the *Layeha* and abide by the new set established within the code of conduct.

The code of conduct manual offers a structured approach using a chapter format with numbered “rules” listed below each chapter subheading. The listing of chapters includes:

- Security,
- Regarding Prisoners,
- Regarding Spies,
- Enemy’s Logistics and Construction Activities,
- Captured Enemy Equipment,
- Mujahedeen Organization,
- Mujahedeen Personal Issues,
- Education and Training,
- Regarding Mujahedeen Organization,
- Local Personnel Topics,
- Prohibited Items,
- Recommendations and Focus Regarding These Rules and Regulations.

an Afghan defense convoy in the Balamurghab district last November, as well as inner factional friction caused between groups over the control of “check-points” in Zabul this spring.

- The conclusion is summarized by a poetic statement by Mullah Mohammad Omar titled, *God Give Us Victory*.

Summary Findings

- Analytical suggestions that the 2009 code of conduct manifesto merely represents a “softer, kinder” Taliban are false. Protection offered to any government official, worker or contractor captured by the Taliban is not a new doctrine.⁵ This stipulation was previously outlined in the Taliban’s 2006 *Layeha*, the earlier version of the code of conduct, and is also a widely accepted tenant of *Pashtunwali*.⁶ The Taliban directive to avoid civilian casualties when conducting suicide attacks is merely a side suggestion, coming in third out of a list of four criteria Taliban operatives should follow when planning and conducting suicide attacks. Inserting well rehearsed tactics and targeting senior officials before “avoiding civilian casualties,” would seem to signify that the importance of the mission trumps the avoidance of civilian casualties in the eyes of the Taliban.
- The introduction of the 2009 manifesto orders Taliban operatives to disregard earlier versions of the *Layeha*, namely the 2006 doctrine that has only 30 rules. The current edition is much longer (13 Chapters and 67 rules), signifying the need to cover more strategic and tactical concerns in greater detail.
- At least 17 out of the original 30 *Layeha* were repeated in the 2009 manifesto.
- It appears the 2009 manual’s target audience is “group leaders,” tactical level Taliban commanders in charge of cadres numbering 10-15 men. It also outlines the organizational responsibilities of both the district and provincial level command apparatuses.
- The manifesto is a clear attempt by the Taliban’s senior leadership, specifically that of Mullah Muhammad Omar (*Amir ul-Momineen*)⁷ and Mullah Abdul Ghani Berader (Deputy to the Amir), to consolidate command and control over the Taliban organization and reign in rogue or unstable Taliban factions. Mullah Omar is referred to as Imam in the document; Mullah Berader is referred to as Imam’s Assistant.

⁵ Chapter 1, Rule number 4: “If a person breaks his ties to the infidels, and the Mujahedeen gives him guarantees for full protection and this person is killed by a Mujahid or harmed in some way, then the person who committed the crime will not be supported by the Islamic Movement, and he will be dealt according to the laws of *Shari at*.”

⁶ *Melmastia*: the provision of hospitality. *Nenawati*: the provision of sanctuary.

⁷ “Commander of the Faithful.”

- Berader reaffirms the consolidation of leadership and urges obedience among commanders during an interview he gave to the jihadist magazine *Sarkh* in June. “In Jihad, accountability, removal, transfer and nomination is the basic rule of command. Obedience of the command is also part and parcel of this system.”⁸
- Mullah Omar is referred to 11 times, Berader 7 times, in the 2009 manifesto. In previous versions, Omar is referenced three times, Berader not at all.
- A significant difference of this document as compared to the 2006 *Layeha* reflects the fact that the new code of conduct specifically addresses detailed rulings concerning prisoners, dividing war booty, suicide attacks, organizational structure, prohibited behavior, command and control, particularly the transmission of orders and directives, and “guerilla fundamentals.”
- “Guerilla fundamentals” make up the most important additions to the Taliban manifesto. They include:
 - #59-“The Mujahedeen must have a good relationship with all the tribal community and with the local people, so they are always welcomed and are able to get help from local people.”
 - #60-“The Mujahedeen should forget about tribal or language differences. The Mujahedeen should not fight among themselves. Prophet Hazrat Mohammad says, ‘Those people that fight each other because of language or tribal differences, they are in the wrong path’ (Chapter 319). If you are living under the one flag and fighting under the same flag, then the language or tribal differences should not be important.”
 - #63- “The Mujahedeen should always have the same uniform (read “dress”) as the locals because it will be difficult for the enemy to recognize them, and also it is easy for the Mujahedeen to go from one location to another.”⁹
- The role of education within Afghan society remains a significant threat to the Taliban. The 2006 *Layeha* prohibits Afghans from working for the government as school teachers or *maddrassah* instructors “because it provides strength to the infidel system.” More recently, Mullah Berader inadvertently admitted that the Taliban movement has suffered from Coalition IO-PYSOP campaigns identifying the Taliban as those responsible for the surge in attacks against schools, schoolchildren, and school teachers.¹⁰ This admission

⁸ *Sarkh* magazine interview with Mullah Berader, June 2009.

⁹ Chapter 12, Recommendations, rules 59-60, 63.

¹⁰ *Ibid.*

might be regarded as a measurement of effectiveness for Coalition messaging campaigns portraying the Taliban as the enemies of education.

Significant Differences: 2006 vs. 2009 Doctrine

Although the Taliban have incorporated more than half of the prior *Layeha* into their new manifesto, it is important to note which rules were modified or removed altogether. Additionally, what rules were added — namely just additional caveats and explicit details to particular rule sets (i.e. more detailed rules for prisoners and dividing war booty) — also warrants a closer look.

Rules that were added to the 2009 doctrine are listed below, followed by noteworthy deletions from the previous *Layeha*.

Significant additions:

- The notion of the Taliban’s “central treasury” is brought up several times in the 2009 manifesto. Taliban operatives are given explicit orders to divide war booty along “Islamic laws,” with four portions being divided among the raiding mujahedeen faction and the fifth portion being donated to Imam (Mullah Omar) and the “poor people.” Other rules indicate booty should be give to the treasury when:
 - The weapons seized do not belong to either Afghan or Coalition forces.
 - Captured items come from outside the country.
 - If items captured belong to “Afghanistan.”
 - If items are captured without a fight.¹¹



Pakistani Taliban travel in a humvee during a patrol in the Mamouzai area near the Afghan border, March 2009.

Tariq Mahmood / AFP / Getty

Although it remains unclear just how functional the “central treasury” really is, the inclusion of war material captured outside Afghanistan may be directed at Pakistani-Taliban factions who have successfully attacked and looted ISAF-bound convoys traveling from Pakistan to Afghanistan in the past. Images of Pakistani fighters riding in/on captured humvees continue to serve as a powerful propaganda tool for militants on

¹¹ Chapter 5, Captured Enemy Equipment, rules 22-26.

the Pakistan-Afghan border.¹² However, these attacks and propaganda “victories” have only been attributed to Pakistani-Taliban leadership, something Afghan Taliban leaders are seeking to move in on.

- Actions prohibited by the Taliban remain mostly unchanged from the 2006 *Layeha* except these additions:
 - “Cutting noses, lips and ears of people is completely prohibited.”
 - “Kidnapping people for money is prohibited. If someone uses the name of the Islamic Emirate and does things like this, they will be unarmed and punished by the provincial authority.”
 - “If someone is to be sentenced to death, he should be killed by gun. Photographing the execution is prohibited.”¹³

Severing ears, lips and noses has become a common insurgent TTP in northeastern Afghanistan, especially in Nuristan and Kunar provinces. Truck drivers of Afghan and Pakistani origin have been repeatedly ambushed and mutilated by insurgents. The prohibition may be the senior Taliban leadership’s attempt at influencing the litany of foreign and non-Taliban insurgent factions operating in Kunar and Nuristan who are often mislabeled as Taliban.

Kidnapping and the criminalization of the Taliban remains a major vulnerability to the Taliban organization and how they are viewed among certain Afghan communities. Senior Taliban leadership is fully aware of the negative reactions garnered by local communities regarding the movement’s involvement in kidnappings, extortion, mutilations, bribery and attacking educational systems and students.



Photos: Images of mutilation and barbaric executions conducted by Taliban militants in 2008. The two burqa clad women (right) were executed by gunfire and then beheaded. The act was videotaped and given to the Associated Press. Acts such as these are highly unpopular among Afghans and damage the Taliban politically.¹⁴

¹² Bruce Loudon, “US embarrassed as Taliban steal Humvees,” *The Australian*, November 12, 2008. Available at: <http://www.theaustralian.news.com.au/story/0,25197,24637948-5017961,00.html>

¹³ Chapter 11, Prohibited Items, rules 48-54; rule 18 prohibits the cutting of noses, lips and ears.

The directive prohibiting videotaped executions and ordering the use of gun fire to kill victims kidnapped by the Taliban is further evidence that barbaric battlefield tactics are politically harmful to the Taliban. In the past, Mullah Omar has denounced and prohibited beheadings,¹⁵ a semi-accepted tactic among certain Taliban cadres; a brutal measure encouraged by the late Mullah Dadullah and a method Pakistani Taliban units still engage in when punishing “spies.” Omar’s past orders prohibiting these tactics usually followed a surge in public outrage regarding Taliban brutality. Omar issued the anti-beheading decree following the Taliban’s release of a video tape showing what appears to be an 11-year old decapitating Ghulam Nabi, an alleged US “spy.” Music accompanying the footage included phrases of allegiance to Osama Bin Laden and Mullah Omar. Additionally, a *Pajhwok* media report (the leading news agency in Afghanistan) indicated the Taliban beheaded over 100 people between February 2007-08, which helped fuel the public debate over the Taliban’s brutal ways.¹⁶

- Interestingly, the Taliban also prohibit the use of young males “that have no beards” for jihad.¹⁷ This is a direct contradiction to the numerous instances when the Taliban have trained and used children for combat purposes: including beheadings (mentioned above) and suicide bombings.



¹⁴ For an in depth look at Taliban atrocities see “Insurgent Abuses Against Afghan Civilians,” *AIHRC*, December 2008, available at: http://www.aihrc.org.af/2008_Dec/PDF_Anti_G/Eng_anti_G.pdf

¹⁵ “Taliban chief orders change in mode of executions,” *IRIN*, February 4, 2008.

¹⁶ *Ibid.* Also see Abdul Sattar, “Video shows beheading of ‘American spy,’” *Associated Press* Apr 21, 2007.

¹⁷ Chapter 11, Prohibited Items, rule 50.

- The inclusion of so-called “guerrilla fundamentals” is a critical addition to the *Layeha* and is something not found in the previous edition:
 - #59-“The Mujahedeen must have a good relationship with all the tribal community and with the local people, so they are always welcome and are able to get help from local people.”
 - #60-“The Mujahedeen should forget about tribal or language differences. The Mujahedeen should not fight among themselves. Prophet Hazrat Mohammad says, “Those people that fight each other because of language or tribal differences, they are in the wrong path” (Chapter 319). If you are living under the one flag and fighting under the same flag, then the language or tribal differences should not be important.”
 - #63- “The Mujahedeen should always have the same uniform (i.e., dress) as the locals because it will be difficult for the enemy to recognize them, and also it is easy for the Mujahedeen to go from one location to another.”¹⁸

Importantly, this Taliban doctrine is highlighted from a directive by Mullah Omar written on the back page of the 2009 manifesto. It reads as follows (underline added for emphasis):

Dear Mujahedeen,

- “Everything you do should be according to Islamic Law and only for God.
- Stay like a rock to face the enemy and never go back.
- Keep good relationships with your friends and the local people, and do not let the enemy divide/separate you.
- Always be careful during your operations.
- Do not give anyone difficulties because of your personal issues.
- This is our mission: to keep people and their property safe. Do not let those people that love money take out people’s property and cause them problems.”

---*Amir ul-Mominin* ¹⁹

It is strikingly apparent the Taliban organization has had severe problems with banditry, extortion, bribery and all out criminality within their ranks. Opportunistic predatory behavior is interfering with Taliban tactics and strategy, and corrupting the organization from the district level on up; likely infecting provincial level leadership as well. Media reports from this summer speculate a financial drain of the “central treasury” was partially caused by corrupt and greedy tactical and district level commanders who helped bleed resources for their own self-interests and caused inner-Taliban rivalries based on economic domination of specific territories,

¹⁸ Chapter 12, Recommendations, rules 59-60, 63.

¹⁹ “Commander of the Faithful,” Mullah Mohammad Omar.

specifically within Zabul Province,²⁰ although evidence of this phenomenon exists in nearly all areas where insurgent groups are operating.

- Financial matters as well extortion appear in several other rules throughout the 2009 manifesto as well:
 - “Taking money in order to forgive someone is prohibited.”
 - “When we mention that we need a ‘guarantee’ from someone, we are saying that a trusted person should provide a guarantee. We are not talking about property or money.”
 - “When you capture drivers, contractors, or soldiers, releasing them for money is prohibited.”
 - “If an Afghan National Army soldier is captured, the Imam or Imam’s Assistant will make the decision whether to kill him, to use him for a prisoner exchange, or exchange him for money.”²¹

In Pashtunwali, money is often a means of settling disputes, or forgiving a transgression between individuals or clans. It is a measure of conflict resolution that has been an established process in Afghanistan for thousands of years. In this respect, the Taliban are preventing a traditional practice among Pashtuns, Tajiks, and other ethnic groups in Afghanistan. Particularly among Pashtuns, the base of the rural insurgency, this issue could be exploited with tactical information operations.

- A special set of three rules of conduct have been created regarding logistics and construction activities. The rules assign specific responsibility to Taliban leaders (provincial authority *only*) who attack and seize contractor’s construction equipment or vehicles and what to do with captured construction personnel. Again, there are special instructions for Taliban fighters not to obtain and loot convoys for their own self-interests.
 - Personal vehicles obtained in an ambush that are still functional must be burned, “you are not allowed to have it for personal use.”
 - Provincial Taliban leader’s responsibility for construction convoy attack:²²
 - When drivers or contractors are captured during a raid, they must be taken to provincial authority.
 - Contractors or drivers may be killed.
 - The decision to exchange them for money must be made by the provincial authority.

²⁰ Ron Moreau, “America’s New Nightmare,” *NewsWeek*, August 3, 2009.

²¹ Rules 2, 4, 8, and 9 respectively.

²² A synthesis of rules 19-21.

- If contractors or drivers that have been warned to stop their activities by the Taliban are captured by the Taliban, they must be taken to the provincial authority.

It appears there is another aspect of money that can be exploited via information operations. While the Taliban explicitly state none should accept cash for transgressions, they leave an opening for provincial authorities to accept money. This aspect could be emphasized to show the hypocrisy and corruption of Taliban leaders – hoarding money for themselves.

- The Taliban shadow justice system is easily one of the *most popular and respected elements* of the Taliban insurgency by local communities, especially in southern Afghanistan. The 2009 doctrine attempts to expand and reinforce the success the movement has had with the establishment of a parallel legal system that is acknowledged by local communities as being legitimate, fair, free of bribery, and swift. During the CCS research trip to Afghanistan in both August/September of 2008, and May-June 2009, community elders confirmed the Taliban’s creation of this parallel legal system and its popularity. The elder’s account of how the legal system is organized and how it functions matches the 2009 Taliban code of conduct rule on justice exactly.
 - “Every province must make a court with one judge and two Islamic experts so they can solve problems that the leader and elders cannot solve.”²³

Noteworthy Deletions:

- The 2006 *Layeha* included a protracted attack against NGO’s operating in Afghanistan and justifying the targeting and killing of unarmed NGO field personnel. The 2009 manifesto does not include any mention of NGO’s nor does it promote the targeting and killing of their personnel. This discrepancy is likely attributed to the death of Mullah Dadullah Lang in May of 2007, a brutal Taliban “southern zone” commander known for his barbarity and deadly conduct on the battlefield, including his personal orders to kill a South American NGO worker captured by the Taliban in central Afghanistan in 2003.²⁴
- The prohibition of Afghans choosing to work as educators or *maddrassah* instructors was also dropped from the 2009 manifesto, although because it is not formal doctrine, does not mean the Taliban are discouraged from targeting, attacking, and killing school workers, school children, or destroying school property and buildings.
- That opium or other narcotics are not even mentioned is an interesting point. Taliban realize that while drugs facilitate corruption among its ranks, it also separates the

²³ Rule 32.

²⁴ Ricardo Munguia, an El Salvadoran Red Cross worker, was abducted by the Taliban in Uruzgan on March 27, 2003 and executed after Mullah Dadullah allegedly gave orders to kill him via cell-phone.

population from the licit market place. The glaring omission of drug *use* in the *Layeha* may reflect the Taliban do see this as a problem among their insurgents. It may also reflect that drugs have become so common among insurgent groups as to be an insolvable problem better off avoided. However, the Taliban do repeat a rule from the previous *Layeha* prohibiting all Taliban operatives from “smoking cigarettes,” a potentially coded reference to smoking hashish.²⁵

Organizational Analysis of the Taliban Movement²⁶

Important information has been obtained regarding the organizational structure of the contemporary Taliban movement. The so-called *Quetta-Shura*, a hydra-like structure consisting of several political, military and financial wings is exposed when analyzing several key Taliban documents, interviews, and their code of conduct manuals. Additionally, the responsibility of tactical, district, provincial and upper tier leadership elements are clearly presented in the 2009 manifesto, information that is presented below in responsibility-task graphs.

When graphed, the material within the Taliban manifesto reveals the Taliban leadership’s great reliance on provincial level councils, expecting a level of semi-autonomy based on the provided guidelines which will allow provincial level “units” to command and control lower level Taliban factions, namely district and “group leader” level personnel. Several guidelines urge higher level authorities get involved to settle disputes or decide “critical” decisions such as the death penalty. Additional top level responsibility includes receiving 1/5th of the confiscated war booty, enhancing the central treasury, amending the *Layeha*, and deciding the fate of captured Afghan National Army soldiers.

CCS Analysis of the organizational structure of the Taliban movement follows below:

²⁵Chapter 11, Prohibited items, Rule 49.

²⁶ The organizational models detailed within this section use Taliban statements, their organizational doctrine as found in the militant magazine, *Al Samood* (2nd Year, 21st Issue, Rabi al Awal 1429, March 2008), as well as cross referencing the 2006 *Layeha* and the 2009 manifesto.

Mullah Mohammad Omar



Jamaluddin Mansoor. Taliban Deputy Governor for Badghis.



Hajji Aghar Mohammad. Gereshk district Taliban commander.



Mullah Omar/Mullah Berader

- Only Mullah Omar has the right to give the death penalty.
- If captured foreign or local personnel are high-ranking, Berader will decide his fate.
- Omar or Berader will decide the fate of captured ANA soldiers: kill him or exchange him for prisoners or money. ANA prisoner will be exchanged if he converts to Islam and pledges not to rejoin the government.
- Will receive 1/5th of all captured war booty.
- Can always consult with provincial and district authorities regarding war equipment and money.
- Has the sole authority to make changes in the *Layeha*, nobody else can.
- Can order suicide attacks.

Provincial Authority

- Must be made up of 5 individuals and include some district level authorities.
- Responsible for mujahideen education and their personal behavior with local people.
- Provinces with a lot of mujahideen will have a General Commander.
- Must be notified by the district authority when mujahideen are attempting to infiltrate the government.
- Responsible for receiving any local or foreign soldier captured by mujahideen.
- Can decide whether or not to use captured personnel for prisoner exchanges.
- Must be consulted if a mujahid wants to 'guarantee' a prisoner.
- Must approve suicide attacks.
- If any mujahid disobeys the *Layeha*, the provincial authority will punish them.

District Authority

- Group Leaders: Must be consulted when mujahideen "sponsor" someone into the group.
- Group Leaders: Can give permission to mujahideen who are attempting to penetrate into the government or MoD .
- Must be notified of mujahideen attempting to infiltrate the government.
- Can conduct military operations in another district, but must receive permission from that district commander beforehand.
- Has the right to hear local disputes. If they cannot be solved, by tribal leaders, they must be referred to the provincial authority. If they cannot solve it, it must be handled by the court.



**Mullah
Omar/Mullah
Berader**

–No additional responsibilities.



Provincial Authority

–Can sentence or recommend death penalty for prisoners: must wait for Omar or Berader's final permission.

–Can decide the fate of 'spies,' but only Omar and Berader can give final permission for the death penalty.

–Must receive captured construction workers or drivers. Provincial authority decides whether to exchange for prisoners or money.

–Must be informed if a new group is being formed within the province. Provincial Authorities must then consult with higher authority.

–Every province *must* make a court with one judge and two Islamic scholars to solve problems tribal elders cannot.

–Taliban Governor can make changes to the Provincial Authority and District Authority.

–Responsible for investigating and punishing criminals within the organization.

–If a governor is leading operations in another province, he should consult with that province's governor. These groups should take orders from the governor of the province in which they are operating in and obey their orders.

–Provincial authorities have the right to get involved in all activities within their given province. If there is a disagreement, consultation with higher authorities is warranted.

–Has the right to hear local disputes. If they cannot be solved, the issues must be settled by the court.

–Can always consult district and group authorities regarding war equipment and money.



District Authority

–No additional responsibilities.

The following linear order is representative of how the Taliban view their organizational structure. The numerous “councils” identified below form the overall Quetta-*Shura*.

Supreme Leadership

Amir ul-Momineen
Mullah Mohammad
Omar (Ghilzai, Hotak)



Military Commander’s Council

19-member council, meets every
three months.

Mullah Abdul Ghani Berader
(Durrani, Popalzai) (council head)

Ulema Council

15-member council.
Mawlawi Abdul Ali (council chief)
Appoints judges, orders Sharia
decrees including death penalties.

Military Council

23-member council formed by
the military leaders of the “29
Provinces.”

Mullah Nasir** (council chief)



Financial Council

14-member council
Agha Jan Mutasim (former TB
finance minister) (council chief)
(aka ‘political commission’)



Political Council

Mawlawi Abdul Kabir (Zadran tribe)
Acts a liaison to local/state
institutions and other insurgents
(HIG)

** Could very well have been replaced by Mullah Zakir, also known as Abdullah Ghulam Rasoul, who was released from Afghan custody in 2008.

Cultural Council

Mawlawi Amir Khan Muttaqi (Ghilzai, Kuchi)
Tasked with establishing relations with media channels and issuing jihadist magazines, websites and other literature.



Training and Education Council

Mawlawi Ahmad Jan (council chief)
Conducts training and education within the “mujahedeen's fronts.” Limited capabilities.

Invitation (Recruitment) Council

Ustad Mohammad Yasir (council chief)
(Rearrested 09)

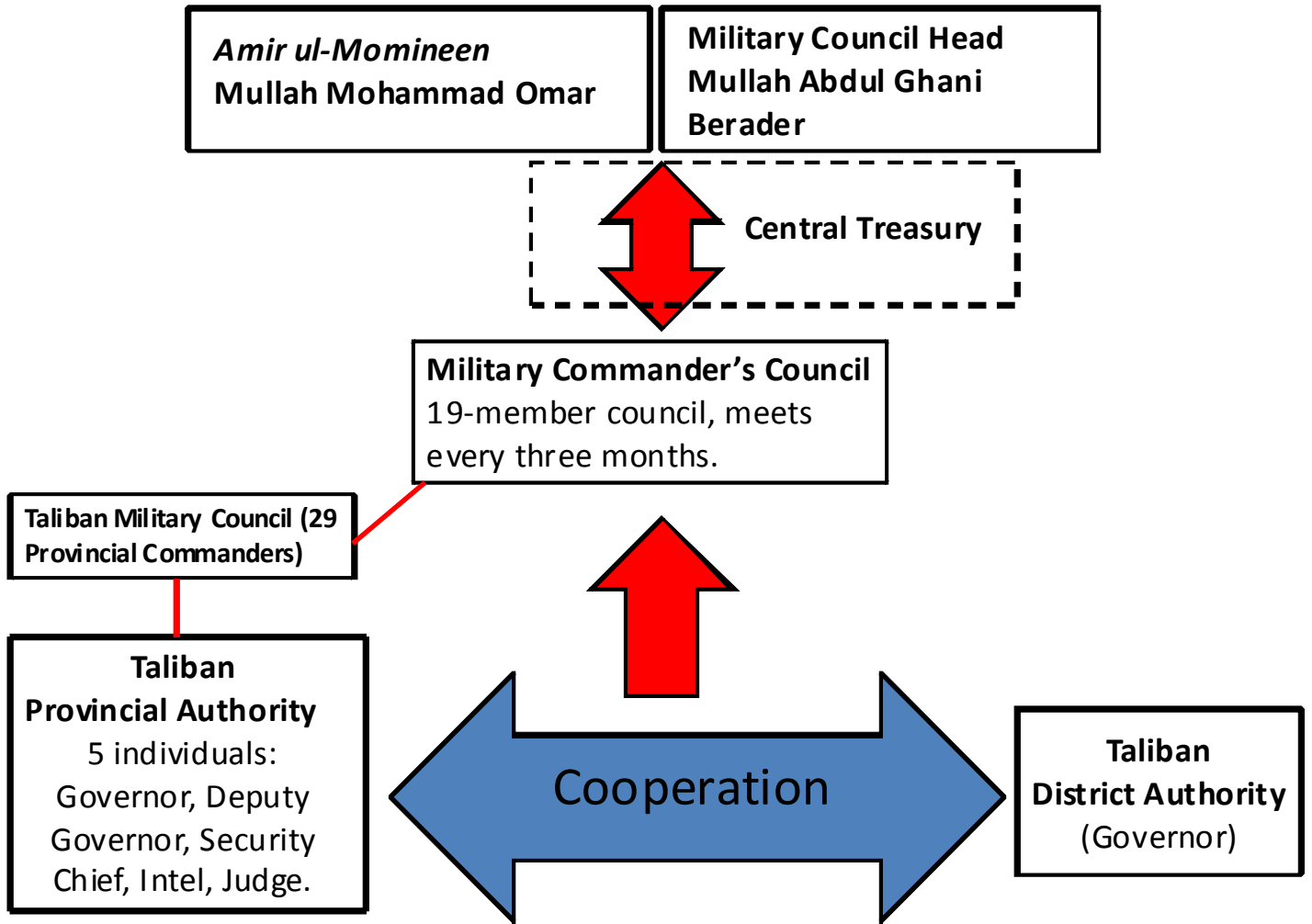


Council of the Affairs of the Prisoners and Martyr’s Families

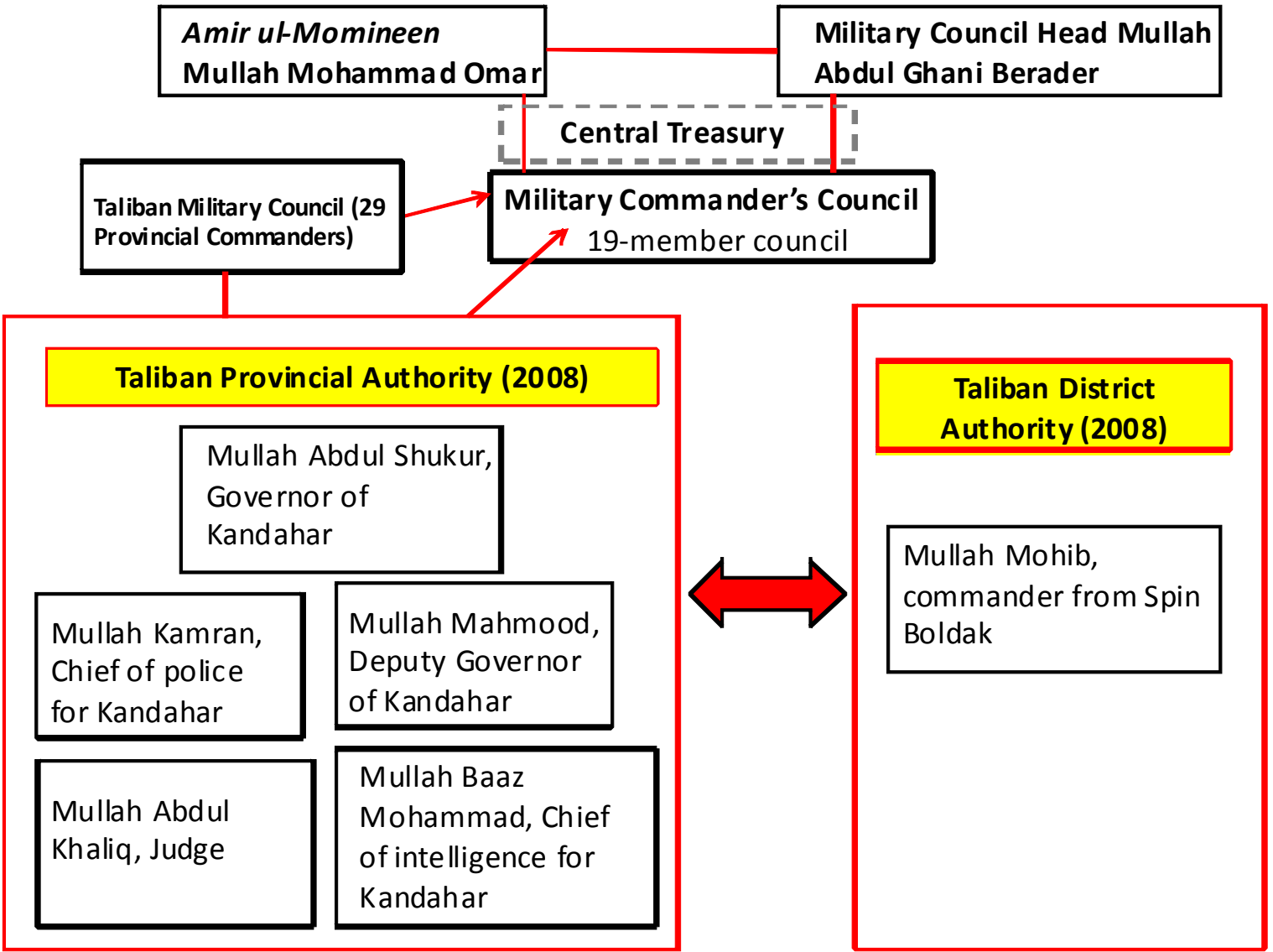
Mawlawi Wali Jan (council chief)
Provides financial means to those martyred and imprisoned.
Attempts have been made to pay \$140 to the intended families.

The following linear order is how the Taliban's top leadership expects the district and provincial leadership elements to be structured and cooperate.

Organizational attributes of the Taliban according to the Rules and Regulations of the Mujahedeen, Rules 27-33.



The below linear order is how the Taliban's leadership structure for Kandahar province may have looked during 2008. *Note: Names of Taliban leaders were assembled from media reports in 2008.*



Weaknesses, Vulnerabilities and Fears

The content within the Taliban's 2009 *Layeha* exposes specific weaknesses regarding the Taliban movement: their struggle with criminality, the constant fear of spies within their ranks, and the increasing lack of control the top leadership (Mullah Omar and Mullah Berader) is having at the district and provincial level. CCS Analysis of the Taliban's 2009 *Layeha* has cataloged variants within the Taliban's organizational structure and drafting of particular directives that indicate weaknesses, vulnerabilities and fears; the findings are listed below:

Weaknesses:

- **Criminalization/Corruption-** Prohibiting group members from “taking money” to forgive someone, “guaranteeing” someone in exchange for money or property, and kidnapping people for money are three new additions to the 2009 *Layeha* and are indicators the Taliban have suffered politically from low level members engaging in criminal behavior. Additionally, it is widely known the Taliban's “central treasury” has been drained numerous times due to false claims from local level Taliban commanders requesting payment for attacks they did not commit or to “replace” war equipment under false pretenses. The punishment for criminality (rule 36) is immediate banishment (Pashtunwali element of ostracizing) from the group and future prohibition from joining any other Taliban factions. It is empirically obvious the Taliban organization suffers greatly from criminalization.
- **Organization-** the 2009 *Layeha* lays out numerous specific duties, most of which are directed at provincial and district level personnel, signifying “a vote of no confidence” or mistrust for lower level personnel. It is stated numerous times that higher authority and the provincial authority are in charge of all political and military decisions, trumping all local and district level command. This remains a vital cleavage point that can be exploited.
- **Public perceptions-**It is obvious with the inclusion of “guerilla fundamentals” as well as Mullah Omar's statement at the conclusion that the Taliban are strategically concerned about the movement's perception among the populace. Framing the Taliban as criminals, a hostile entity vehemently against education, rapists, bandits, and kidnappers is having an effect. The fact that protecting civilians and their property is a tenement from Mullah Omar himself signifies the ire civilian casualties cause among local communities.
- **Brutality-**In step with public perceptions, the Taliban prohibit the videotaping of executions, ordering those sentenced to death be shot (not beheaded) (rule 18), and to strictly avoid the tactic of cutting off noses, lips, and ears (rule 51). The Taliban have suffered politically from engaging in barbaric, ultra-violent, and unIslamic methods such as beheadings and mutilating civilians. While this method may have short-term advantages at garnering support from foreign donors

or outbidding among competing insurgent groups, it has detrimental long-term strategic effects on Taliban efforts at gaining public support among rural communities.

Vulnerabilities:

- **Disobedience**-The purpose of the 2009 *Layeha* is to establish an operational order and retain some discipline within the Taliban movement for the long term. This may be an attempt to solidify the movement in possible preparation for the future withdrawal of international forces or in case acceptable political offers are presented by the central government following the August 20 elections.
- **Infighting**- Distribution of war spoils now has five separate rules and its own chapter in the 2009 *Layeha* (Chapter 5- Captured Enemy Equipment). Clashes routinely break out between rival Taliban factions concerning war booty, territory, respect, and in some areas, lucrative narcotics issues. While this aspect may represent the level of corruption insurgent groups are at, it may also illustrate the lack of resources among district-level Taliban and distribution problems emanating from the central leadership. The increased level of infighting could represent coalition success at cutting off insurgent resource allocation.
- **Tribal and “language” differences**- As the past has shown, Taliban factions are susceptible to tribal rifts, rivalries and conflicts, as much as any non-insurgent Pashtun community is. This can mean the difference between safe haven and hostile environment regarding areas intended for penetration and expansion. CCS interviews with southern Taliban commanders from 2008 revealed this detail. The commander’s emphasized the non-tribal alignment of the Taliban movement.
- **District and group leader level autonomy**- Prohibiting new groups from being formed (rule 30), provincial level leadership superiority, and strict obedience to higher authority suggest the Taliban are attempting to reign in and consolidate those operating at the local community or even district level. This leaves plenty of room for cleavages to form and be exploited.
- **Pashtunwali** – Taliban leadership have selectively employed Pashtunwali when it suits their organizational imperatives. They are more likely to rely upon Islam as the unifying ideological force among disparate groups of Pashtuns, but are also reliant upon selective use of Pashtunwali. Practically speaking, there are certain aspects of Pashtunwali that favor Taliban strategic objectives (e.g. revenge, honor, ostracism, etc.) and there are aspects that do not (forgiveness through cash, revenge weddings, and jirgas).

Fears:

- **Spies**- Chapter 3, “Regarding Spies,” consists of six rules and four criteria points for dealing with spies. This remains a serious fear among the Taliban leadership

who are convinced that spies penetrate the organization to help Coalition and Afghan forces track and kill senior leaders. This is evident from the number of “spies” rounded up and killed since 2007, Mullah Omar’s partial ban on senior leaders from entering Afghanistan for long durations following Mullah Dadullah’s death in May 2007, and the recent attacks against cellular phone towers.

- **Fragmentation-** the Taliban pay heavy attention to the consolidation of the movement and the prevention of fragmentation in the 2009 manifesto, even outright banning the creation of “new groups.” Operating in areas under the control of other Taliban commanders has created rifts on many occasions and throughout the country, something the Taliban is desperately trying to regulate with the 2009 *Layeha*.
- **Reconstruction-** Eliminating and disrupting construction and development projects has been a long running line of operation for the Taliban movement. The 2009 *Layeha* even includes its own chapter regarding construction equipment and personnel (Chapter 4, Enemy Logistics and Construction Activities). The rules (19-21) clearly indicate the provincial authority has carte blanche in deciding to attack, capture, and destroy construction equipment, projects, and personnel. The only caveat is the Taliban are prohibited from looting functional vehicles from the convoy and using them for personal use. Taliban leadership fears the loss of influence successful construction projects bring. They worry citizens will gravitate towards positive or even neutral feelings regarding the Coalition, the government, NGOs, or construction firms.

Conclusion

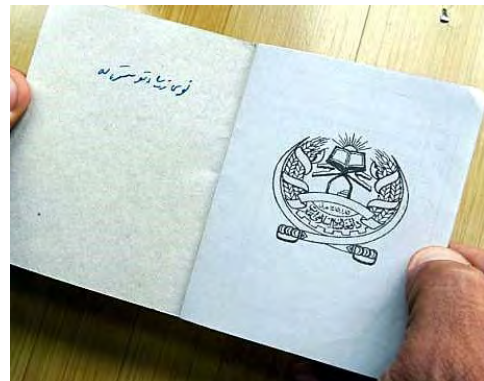
Why should analysts study Taliban doctrine and propaganda? Any opportunities to observe, study, calculate, and exploit the enemy and his policy should be taken and exhausted. What the Taliban have presented in their latest manifestation of what is becoming a living document, their *Layeha*, or “code of conduct,” is unlike any summary offered by the media or political assessment to date. The manual depicts a sense of urgency, offers micromanaging details of the functionality of the Taliban organization which as it continues to expand, is slowly losing its ideals and core principles. The movement, at least at the tactical and district level, is suffering from the side-effects of a grievous wound, infected by greed, predatory behavior, brutal criminality, and self-interests.

Treatment for this grievous wound comes in the form of consolidation, loyalty, obedience, structure, professionalism, tolerance, lawfulness, and unity. Preventing these measures through effective Information Operations and Psychological Operations can help stave off the antidote and help spread the infection to the brain of the movement; paralyzing the organization into a slow and steady death.

The completed analysis of the Taliban *Layeha* is by no means definitive, but it is with all hope that the CCS critique of the document will help further pursue the weaknesses and vulnerabilities found within the Taliban movement and throughout the Afghan resistance movements. The intention of this analysis is to help foster innovative and effective messaging products, methods, and tools to combat the core of the rural Afghan insurgency.

Appendix I

2006 Layeha (Pashto)



Appendix II

Rules and Regulations for Mujahedeen (May 9, 2009)

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Descriptive Title:

TALIBAN 2009 RULES AND REGULATIONS BOOKLET SEIZED BY CF ON 15 JUL 2009
IVO SANGIN VALLEY.

GIST: (Who/What/When/Where/How)

TALIBAN 2009 RULES AND REGULATIONS BOOKLET SEIZED BY CF ON 15 JUL 2009
IVO SANGIN VALLEY ITEM(S) CONSIST OF: 31 PRINTED PAGES.

[Translator Comment (TC): For clarity, titles are CAPITALIZED and, where appropriate, double parentheses have been placed around the last name of each person.]

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**Afghanistan Islamic Emirate
Rules and Regulations for Mujahidin
Pashto**

[TC: Verses of Koran in Arabic:]

Jihad in the name of God is such a high level of prayer and a holy mission for Muslims that it makes the apostles and the Islamic believers proud to be part of it. Obviously, this holy mission has many rewards both in this life and life after death. It can be achieved only if it is done according to the laws of God and to the framework of the established rules and regulations.

Notes:

- 1 – When we mention the word IMAM we mean (Amir-ul-Mominin MULLAH Mohammad Omer ((Mujahid))), and when we mention Nayeb IMAM, it is (IMAM Assistant).
- 2 – Taking money in order to forgive someone is prohibited.
- 3 – If IMAM gives authority to someone, it does not mean that such person can give a death penalty. Only IMAM has the right to give a death penalty.
- 4 – When we mention that we need a “guarantee” on someone, we are saying that a trusted person should provide a guarantee. We are not talking about property or money.
- 5 – The date of these rules and regulations is May 9, 2009. All Mujahidin and Islamic Emirate personnel should obey these rules and regulations. The past rules and regulations are no longer valid.

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**Section 1
Security**

1. Every MUJAHID can invite those Afghans that are supporting and working for the infidels to join the true path of Islam. The Mujahidin have to talk to their local leader when sponsoring someone from governmental personnel; the sponsored person will be safe with us, but if they break their promise then they will not be forgiven.
- 2 – Those who join the Mujahidin, but who during their time working with the government took people's personal property or money, should return it back. The Islamic Emirate will not force them, but they should be responsible for all the bad things they have done in the past.
- 3 – When someone joins the Mujahidin and they break their promise, they will not be forgiven. If someone wants to sponsor him for the second time, he needs to talk with the higher authority.
- 4 - If a person breaks his ties to the infidels, and the Mujahidin gives him guarantees for full protection and this person is killed by a Mujahid or harmed in some way, then the person who committed the crime will not be support by the Islamic Movement, and he will be dealt according to the laws of Shariat [TC: Islamic law].
- 5 - Those that have worked for the current infidel administration, recruited people to serve the current infidel government, searched people's houses, have been implicated for killing Muslims, have insulted Muslims, and finally those that are hated by Muslims, should be not be allowed to stand in the ranks of Mujahidin. They should guarantee to the Mujahidin that they will be good, and the authorities should always keep their eyes on them until they do some big job like killing a high ranking government official or capturing NATO soldiers; then he can join the Mujahidin after the higher authority gives permission.
- 6 – If a Mujahid asks his group leader to work for the Mujahidin inside the current infidel government, the group leader can give permission; however, he must talk to the district authority, and the district authority must talk to the governor. If some other Mujahid from another group kills this person, he will not be charged because he did not know that this person was working with the government and had special permission.

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**Section 2
Regarding Prisoners**

7 – If a local or foreign enemy is captured, they should be taken to the provincial authority immediately. The provincial authority will make a decision what to do with the captured enemy.

8 - When you capture drivers, contractors or soldiers, releasing them for money is prohibited. The provincial authority has the right to use him for a prisoner exchange. If someone wants to guarantee him, he needs to talk to the provincial authority. If the prisoner is a high ranking person, then the IMAM assistant has the right to make a decision regarding his future.

9 – If an Afghan National Army member (ANA) is captured by the Mujahidin, the IMAM or IMAM assistant will make the decision whether to kill him, to use him for a prisoner exchange, or to exchange him for money. If the captured person is converted to Islam, then the IMAM will exchange him if the captured person gives permission, but there should be a pledge that he will not convert back to the infidels.

10 – If the Mujahidin take people hostage and they cannot take them to their place for any reason and the hostages are infidel fighters or they are government workers, then the Mujahidin have the right to kill them. If the Mujahidin are not sure that the hostages are infidel fighters or government workers, then they have no right to kill them, even if this means the hostages must be freed.

11 – If an ANA or Afghan National Police member (ANP) surrender to the Mujahidin, they should not be killed. The Mujahidin should take care of them very well, no matter if they come with or without a weapon.

12 – If the Mujahidin judge or the provincial authorities sentence a captured enemy to death, they can not kill him until the IMAM or IMAM assistant gives permission.

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**Section 3
Regarding Spies**

- 13** - If there is evidence that a person is a spy, then he will be called evil and the provincial authority has the right to decide his future. The IMAM and IMAM assistant have the right to give the death penalty.
- 14** - Anytime we capture a spy, we must make sure one of the following 4 items applies:
- A - There are two witnesses that testify such person is a spy;
 - B - The person voluntarily admits that he is spy;
 - C - Evidence, such as equipment, indicates such person is a spy. Not anyone can make a decision regarding equipment. The equipment should be taken to the experts. If all evidence completely shows that the person is a spy, then one must speak with IMAM or the IMAM assistant regarding his death penalty.
 - D - Adil: Adil is a person that always makes reasonable decisions and is not fanatic. He always keeps himself above making bad decision.
- 15** - If some one admits that he is spy because you forced or tortured him, that does not make this person a, spy and you can't punish him. It is prohibited for a Mujahid to promise to someone that if he admits then he will not be killed, will be let go, or will not be tortured. There are two kinds of promises: the first is forcing, like you are telling him if you admit then we will let you go or we are not going torture you or put you in jail. If you use force to cause admission, this is not legitimate. Second, you do not use force but you tell him that if you admit we will give you money or a high ranking position. This method also is not legitimate.
- 16** - If the Mujahidin suspect someone is a spy but are not sure whether this person works for the infidel government and the Mujahidin want to do something against that person, they should talk to the provincial authority.
- 17** - If someone is accused of being a spy and there is no proof, then let the person go; however, the provincial authority must have a well-known person guarantee him, otherwise he can be required to depart the country.
- 18** - If someone is sentenced to death, he should be killed by gun. Photographing the execution is prohibited.

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Section 4

Enemy's Logistics and Construction Activities

19 - Personal vehicles that are working for infidels have to be burned. If you do not want burn it, you are not allowed to have it for personal use.

20 - When you capture drivers or contractors transporting infidel equipment, you need to take them to the provincial authority. If you can catch them, then you are allowed to kill them. The decision to release them for money or use them for a prisoner exchange belongs to the provincial authority.

21 - Those construction companies that repair infidel foundations or bring oil to the infidels—after the Mujahidin warn them and they do not stop working for the infidels, if they are captured they should be taken to the provincial authority, who has the right to decide their fate.

Section 5

Captured Enemy Equipment

22 - Weapons that are captured from the infidels or their supporters should be divided in five portions according to the Islamic laws. Four portions will be divided among the Mujahidin that were involved in the fight, and one portion goes to IMAM and the poor people.

23 - When you capture weapons, vehicles or money from infidels that do not fall under Number 22 above, then such items belong to the treasury.

24 - Captured items that come from outside the country treat under Number 23 above. If you capture items that belong to Afghanistan, then such items belong to the treasury. If you capture items and you do not know whose it is, then the provincial authority will make the decision.

25 - Money that is distributed by government organizations to local people, government employees, or teachers belonging to the government organization, you can use Number 22 above. After the money is distributed to workers, the money will belong to those people and you cannot take the money away from them.

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26 – If you capture enemies equipment during battle you will use condition number 22 but if you capture enemy's equipment without fight then the equipment is belongs to treasury.

Section 6 Mujahidin Organization

27 – The provincial authority must be organized by well and knowledgeable people, and they should be at least 5 people. The provincial authority and district authority should make organizations that have people from both sides.

28 – The provincial authority is responsible for Mujahidin education and their personal behavior with local people. The Mujahidin have to resolve their personal problems regarding Islamic Emirate rules and regulations. If they do not obey, they will be punished by the provincial governor.

29 – The provinces that have a lot of Mujahidin activities should have a General Commander. The General Commander should have less military responsibility and should be easy for the Mujahidin to find.

30 – Making new groups is prohibited. If you have to make a new group, then you have to talk to the provincial authority, who must in turn talk to the high ranking authority. They will make groups that are official. If any group does not obey this rule, then it will be unarmed and will be excluded from Mujahidin line.

31 – All positions among the Mujahidin will be appointed by the high ranking individual of the Islamic Emirate. No one has the right to make any changes. This will eliminate all personnel problems.

32 – Every province must make a court with one judge and two Islamic experts so they can solve problems that the leader and elders cannot solve.

33 – The appointed director and governor can change the provincial authority and the governor can make changes in district organization. If they do not agree on the changes, then they have to talk to the appointed director and the governor. If the director does not agree with the changes, then they have to talk to the high ranking individual of the Islamic Emirate.

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Section 7

Mujahidin Personnel Issues

- 34** – The Mujahidin must obey commanders, commanders must obey district general leaders, district general leaders must obey provincial general leaders, and the provincial general leaders must obey the IMAM and IMAM assistant. If there is any disagreement, then such may be discussed and solved according to Islamic rules.
- 35** – You should not give responsibly to any kind of person. Confirm his honesty, integrity, and Islamic faith.
- 36** - If a Mujahid commits a crime and his commander takes him out from his group, the commander should take the issue to the provincial authority. If the provincial authority finds the person guilty, then they can take him out of the group. The other commanders in different area have no right to take him into their groups. If the person promises that he will not do what he did again, then the provincial authority and governor decide his future work.
- 37** – One district commander can conduct jihad in another district, but he should have permission from that district authority and should obey the rules of that district.
- 38** – If a governor or leader has groups that have activities in different provinces, they should let the governor of that province know regarding their groups. These groups should take orders from the governor of the province in which they are conducting jihad, and they should obey their orders.
- 39** – If a group leader from one district or province wants to fight in a different district or province, he should obtain permission from the authorities of both districts and provinces.
- 40** – The Mujahidin are strictly prohibited from inviting members from other groups to strengthen their own positions. If a Mujahid is willing to transfer to another group, he should get permission from his commander and return all equipment assigned to him by his original team leader.
- 41** – Make sure you meet these 4 conditions in conducting suicide attacks:
- A – Before he goes for the mission, he should be very educated in his mission.
 - B – Suicide attacks should be done always against high ranking people.
 - C – Try your best to avoid killing local people.
 - D – Unless they have special permission from higher authority, for every suicide attack must be approved by the provincial authority.

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**Section 8
Education and Training**

42 – All education and training should be committed to the education and training that Islamic Emirate has established for the Mujahidin.

**Section 9
Regarding Mujahidin Organization**

43 – The provincial authority has the right to get involved in all organizations' activities within the province. If there is some disagreement, then they have talk to higher ranking leaders. No one has the right to change anything by themselves.

**Section 10
Local Personnel Topics**

44 – If the local people come to the Mujahidin with their personal problems, the leader of the group has no right to get involved. Only the provincial authority and district authority will consider these issues. They will try to have tribal leaders solve the problem. If this is not possible, then they have to take the issue to the provincial court.

45 – All decisions made by the Islamic Emirate in the past will not be reopened. Current conditions and situations are changed now. [TC: In other words, past decisions will not be amended through retrospective application these new, changed rules and regulations.]

46 – The Mujahidin, commanders and the provincial authority should have good relationships with local people, so that the Mujahidin will be always welcome by local people, and they should always help them. The Mujahidin have to ignore the tribal and language differences, and they should always think about their Jihad. The Mujahidin should put aside their personal problem.

47 - If someone from the Mujahidin uses the name MUJAHID and generates problem for people, he should be warned. If he does not stop, then he should be expelled from the Mujahidin ranks.

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**Section 11
Prohibited Items**

- 48 – The Mujahidin has no right to take local Muslims' personal weapons by force.
- 49 – As per issued verdict, the Mujahidin should strictly avoid smoking cigarettes. The same decree is still valid.
- 50 – Youngsters that have no beard are not allowed to be taken for Jihad.
- 51 – Cutting noses, lips and ears of people is completely prohibited. All Mujahidin should avoid these kinds of works.
- 52 – The Mujahidin are not allowed to force donations from people. The people should be free, and they should be able to donate to any group that they want.
- 53 – The Mujahidin are not allowed to search local people's houses. If it is necessary to search someone's house, you must have the provincial authority's permission, and you also must take with you two elders of that area during the search of the house.
- 54 – Kidnapping people for money is prohibited. If someone uses the name of Islamic Emirate and does things like this, they will be unarmed and punished by the provincial authority.

**Section 12
Recommendations**

- 55 – Every commander has the responsibility to set a time to teach the principles of Jihad, Islam, and generosity to their Mujahid.
- 56 – If there is no risk, the Mujahidin should pray in the mosques, but if they cannot go to the mosque, then they should pray together in their place.
- 57 – The Mujahidin should focus on their mission; they should not get involved in people's personal problems. If you have to get involved, then read statement Number 44 above.

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58 – All Islamic Emirate personnel should try to recruit people that are working for the infidels. We should motivate them and tell them about Islam so they can join us.

59 – The Mujahidin must have a good relationship with all the tribal community and with the local people, so they are always welcome and are able to get help from local people.

60 – The Mujahidin should forget about tribal or language differences. The Mujahidin should not fight among themselves. Prophet Hazrat Mohammad says, “Those people that fight each other because of language or tribal differences, they are in the wrong path” (Chapter 319). If you are living under the one flag and fighting under the same flag, then the language or tribal differences should not be important.

61 – Higher authority can always consult with their lower authority regarding JIHADI equipment and money.

62 – Provincial authority is responsible to talk with their people in the province regarding their operations and activities. Make sure they know about everything done in the past and what they have to do in the future, so they are prepared. This is good because they will be ready for the future, and if they have made any mistakes in the past, they will change their method.

63 – The Mujahidin should always have the same uniform as the locals because it will be difficult for the enemy to recognize them, and also it is easy for the Mujahidin to go from one location to another.

Section 13

Focus Regarding These Rules and Regulations

64 – Only the Islamic Emanate high authority has the right to make changes in these rules and regulations. Nobody else has the right to make any changes. If anyone does not obey these rules and regulations, they will be punished by their provincial authority.

65 – All military centers are responsible for the implementation of these rules and regulations in their provinces.

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66 – If there are circumstances that are not discussed in this guideline, the people in charge for a particular area can discuss and resolve the issue. If they cannot solve the issue, then they must talk to the provincial authority, and if they cannot solve it, then they must to talk to their higher authority.

67 - Implementation of the above guidance is essential to everyone. If anyone breaks these rules and regulations, he will be dealt with according to Afghanistan Islamic Emirate laws.

God Give Us Victory

[TC: Back Cover of the Book:]

Dear Mujahidin

- Everything you do should be according to Islamic Law and only for God.
- Stay like a rock to face the enemy and never go back.
- Keep good relationships with your friends and the local people, and do not let the enemy divide/separate you.
- Always be careful during your operations.
- Do not give anyone difficulties because of your personal issues.
- This is our mission: to keep people and their property safe. Do not let those people that love money take our local people's property and cause them problems.

Saying from Amir-ul-Mominin

END

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