Analysing Taliban’s Budget Expenditures and Revenues: Understanding the Regime’s Policies and Priorities

By Salma Alokozai and Khalid Payenda
Afghanistan Research Network

This series highlights the work and analysis of the Afghanistan Research Network (ARN), a project convened by LSE / PeaceRep, and the Civic Engagement Project (CEP). The network brings together over 20 Afghan researchers (and several non-Afghans) with diverse expertise and backgrounds investigating a range of issues. This project aims to support Afghan researchers who were recently forced to leave Afghanistan; to ensure expert and analytical provision; inform contextually-appropriate international policies and practices on Afghanistan; and to deepen understanding of evolving political, security, and economic dynamics.

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Customs revenue collection improvements are commendable. However, aggressive tax measures on businesses and individuals are further depressing a population already struggling economically, and these resources could be used to further strengthen a regime with a gross disregard for basic human rights.

The Taliban’s informal economy, including the illicit sector, is much larger than previously estimated. With a relatively efficient customs collection, more of this trade is being uncovered.

Security spending has increased under the Taliban. Large portions of the budget go to security ministries for enforcement of discipline and policing of the population.

The international community must demand greater transparency on budget spending. This instils trust in the de facto government, ensures public funds, and helps prioritise services that pay for humanitarian aid.
Introduction

National budgets play a crucial role in determining the distribution of goods and services to the population, in addition to reflecting the government’s policies and priorities. A well-prepared and transparent budget process is essential for promoting economic growth and addressing social and equality issues. The budget serves as a contract between the government and its financiers (Simson & Welham; 2014), outlining the government’s spending plans and commitments. The budget also details how much revenue will be collected in the form of taxes and other duties and fees (and donor assistance in the case of aid-recipient countries) to finance the services the government delivers to the people.

However, when the budget process is broken and prepared in secrecy without consultation or proper expenditure and revenue disclosures, it fails to serve its most fundamental purpose of allocating resources effectively, using tax policy to provide the right mix of incentives for economic growth, and demonstrating fair use of public money. This not only affects resource allocation, but also undermines government legitimacy. It raises concerns about accountability and transparency in the government’s financial management. A transparent budget process builds trust in the government and ensures public funds are used effectively to serve people’s needs. Transparent budget processes are good for all countries, and for countries affected by cycles of fragility and violence, they are essential.

The report analyses the Taliban’s spending patterns. Wherever possible, it makes comparisons with historical budgets. It also delves into how budgets are prepared, the composition of revenues collected, and what the budget reveals about the Taliban’s priorities. Additionally, the paper explores the Taliban’s efforts to mobilize domestic revenue and enforce taxes.

The report aims to provide a more comprehensive understanding of the revenue composition than what has previously been reported (World Bank; 2023). In doing so, it seeks to shed light on the Taliban’s spending patterns and the overall direction of the regime’s policies and priorities. It is crucial to understand the regime’s direction with regard to human rights, economic stability, service delivery, security control ambitions, and how the people of Afghanistan and the wider world will be impacted by this direction.
Background/Evolution of the Budget in Afghanistan

Between 2002 and 2021, Afghanistan experienced significant advancements in public finance. The country's financial management institutions, legislation, systems, and processes underwent major transformation. The introduction of a Treasury Single Account (TSA) — a unified government bank account that consolidates all government revenues, receipts, and payments — promoted transparency and accountability in government financial management. Budget preparation and spending processes were improved and revenue collection from tax, fees, and customs duties were modernised with the use of sophisticated systems. As a result of two decades of investment, despite the challenges of a poor country living through forty years of war, international financial institutions rated Afghanistan’s Public Finance Management (PFM) systems as good as any developing country and, using international rankings on several measures, as comparable to PFM in middle-income countries. Revenue collection and budget expenditures grew dramatically, with revenue collection increasing from US$ 132 million in 2002/3 to over US$ 2 billion in 2020/21, and expenditures rose from US$ 349 million to over US$ 5 billion over the same period (Bennett; 2004). The legislative environment and associated financial institutions were updated to align with international standards for budget preparation, expenditure, transparency, and accountability. A modern legal framework was established through the constitution, public expenditure and financial management law, and supreme audit law. Additionally, the newly established parliament took a proactive role in authorising and overseeing the budget. While corruption, poor planning, low capacity, and deteriorating security hindered optimal resources allocation through the budget, Afghanistan’s budget still ranked as high or higher on transparency, accessibility, and increased predictability than most regional countries. Despite good systems and foundations in place, serious conduct and implementation issues existed, and many issues were left unaddressed for years. For instance, customs were rife with corruption, revenue was hampered by inefficiency and leakage, and the budget was not fully linked and driven by government development policymaking.
What Changed After the Taliban Takeover?

**Taliban Retain Public Finance Systems and Key Personnel**

It took technical experts at the Ministry of Finance some convincing to demonstrate to the Taliban that public finance management had evolved exponentially, and required sophisticated systems to record and report revenues, customs tariffs, state budget allocation, and expenditure since the last time they were in charge. All systems involved in revenues collection, customs duties and budget preparation, and management of expenditure records have been retained since the Taliban’s takeover in August 2021. Technical people who were crucial to the maintenance and upkeep of these systems have also been retained. Although the Taliban have replaced many key positions in revenue and customs departments, the procedures and regulations for public financial management remain intact, even if the overarching law serving the constitution has been revoked.

**Taliban Enact Two Budgets Since the Takeover**

In August 2021, the Taliban takeover disrupted the 2021 budget (fiscal year 1400). Fiscal operations, especially revenue collection, resumed operations after a few weeks. The regime enacted an interim three-month budget for December 21, 2021, to March 20, 2022, to push back the start of the fiscal year (FY) by a quarter to align the fiscal year with the solar year, which usually starts on March 21. The fiscal year was previously brought forward by three months in 2012 (IMF; 2012) to utilize the winter months for budget preparation, cabinet endorsements and parliamentary approval, and spending preparation and procurement planning. The intention was to allow development projects implementation during the summer months, when most of the country is accessible.

**The Taliban (ITA) Fiscal Year 2022/23 Budget Was Cut in Half as Donor Grants Ceased**

The International Trade Administration’s (ITA) annual budget for FY 2022/23 plans to spend around US$ 2.6 billion. It targets domestic revenue collection of around US$ 2.1 billion by the end of the fiscal year (see Table 1). The majority of the resources (eighty-eight percent) are allocated to operating expenses, while the development budget only receives 11.9%. This imbalance reflects the Taliban’s economic and national policies, which raises concerns about meeting the basic needs of Afghanistan’s growing population. It also reflects the fact that the international community shouldering the humanitarian and service delivery has enabled the Taliban to allocate the budget to themselves.
The budget carries an unfinanced deficit of US$ 314 million. This means that not only is the entire development budget (planned at US$ 314 million) unfinanced, but there is also an additional unfinanced deficit of US$ 190 million in operating expenditures. A mid-year budget review of the 2022/23 in early December 2022 has revised up the revenue target from US$ 2.1 to 2.23 billion. Expenditures have increased from US$ 2.6 to 2.7 billion, with the majority of the increase going to cover additional operating expenditures. The overall budget deficit has been brought down from US$ 500 million to US$ 450 million with the revised-up revenue forecast.
Table 1

Budget Summary for Fiscal Year 1401 (2022/23)

<table>
<thead>
<tr>
<th>Budget Summary (US$ Billions)</th>
<th>Planned</th>
<th>Actuals</th>
<th>Year Start</th>
<th>Revised</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Revenue</td>
<td>0.53</td>
<td>0.46</td>
<td>2.1</td>
<td>2.23</td>
</tr>
<tr>
<td>Domestic Revenue</td>
<td>0.53</td>
<td>0.46</td>
<td>2.1</td>
<td>2.23</td>
</tr>
<tr>
<td>External Resources</td>
<td>0.00</td>
<td>0.00</td>
<td>0.0</td>
<td>0.00</td>
</tr>
<tr>
<td>National Budget</td>
<td>0.61</td>
<td>0.48</td>
<td>2.6</td>
<td>2.69</td>
</tr>
<tr>
<td>Operating Budget</td>
<td>0.55</td>
<td>0.47</td>
<td>2.3</td>
<td>2.36</td>
</tr>
<tr>
<td>Development Budget</td>
<td>0.05</td>
<td>0.00</td>
<td>0.3</td>
<td>0.32</td>
</tr>
<tr>
<td>Overall Balance (Surplus/Deficit)</td>
<td>(0.07)</td>
<td>0.00</td>
<td>(0.5)</td>
<td>(0.45)</td>
</tr>
</tbody>
</table>

Operating Budget

| Operating Budget Financing    | 0.53    | 0.46    | 2.3        | 2.23    |
| Domestic Revenue              | 0.53    | 0.46    | 2.1        | 2.23    |
| External Aid/Grants           | 0.00    | 0.00    | 0.0        | 0.00    |
| Operating Budget              | 0.55    | 0.47    | 2.3        | 2.36    |
| Surplus/Deficit               | (0.02)  | (0.01)  | (0.2)      | (0.13)  |

Development Budget

| Development Budget Financing  | 0.00    | 0.00    | 0.3        | 0.00    |
| Domestics Revenue             | 0.00    | 0.46    | 0.0        | 0.00    |
| External Aid/Grants           | 0.00    | 0.48    | 0.0        | 0.00    |
| Total Development Budget      | 0.05    | 0.00    | 0.3        | 0.32    |
| Discretionary Budget          | 0.05    | 0.00    | 0.3        | 0.32    |
| Discretionary & Non -          | 0.00    | 0.00    | 0.0        | 0.00    |
| Discretionary Grants/Aid      |        |        |            |         |

Deficit / Surplus

| Deficit / Surplus             | (0.05)  | (0.00)  | (0.3)      | (0.32)  |

Note. An exchange rate of AFN 89/US$ 1 is used for ease of calculations. Source: Stitched from various official and anecdotal sources, authors’ calculations.
Taliban Change Budgetary Preparation and Processing

After the takeover, Taliban were quick to make changes in how public finances work. With the abolition of parliament, a main component of budget approval process (approval from the legislature) has been removed. The Taliban administration approves the budget, with a final stamp of approval coming from the elusive Emir in Kandahar. The Afghan constitution, which served as an umbrella and anchor for all the underlying laws, including laws pertaining to public finances handling, has been revoked.

Public Disclosure, a Key Feature of the Afghan Budget, Has Been Reversed

The three-month mini budget was initially posted on the Ministry of Finance (MoF) website, but it was quickly taken down. No information on the actual execution of the budget has been made public since. The de facto Taliban government approved the full budget for FY2022/23, but, excepting a few headline figures, this has not been made public.
What does the Taliban Budget Say About their priorities?

Assessing Government’s Fiscal Activities Increasingly Limited

While revenue collection numbers are made public through announcements and shared with independent fiscal institutions (IFI) and relevant UN agencies, planned budget and actual expenditure numbers are highly guarded. Aside from announcements (Hakimi; 2022) about the aggregate budget numbers, further details of how, where, and what the budget will finance have not been provided.

Taliban Modify Budgetary Units/State Institutions

Institutions crucial to providing checks and balances have been abolished, and are not reflected in the budget, while new institutions to discipline and police have been created. Notable changes have included the abolishment of the Afghanistan Independent Human Rights Commission (AIHRC), the secretariats for the Upper and Lower houses of parliament, and the Independent Commission on Overseeing the Implementation of the Constitution. The Ministry of Women’s Affairs no longer exists and has been replaced with the Ministry for the Propagation of Virtue and the Prevention of Vice, the Taliban’s morality police. The IARCSC (Independent Administrative Reform and Civil Service Commission) has been downsized and merged with OAA (Office of Administrative Affairs).

Taliban Prioritize Security Spending Through the Budget

The interim three-month budget allocated forty percent of the total planned expenditures to the security sector. The actual expenditures, and the approved 2022/23 full-year budget, shows a further budget increase of fifty percent going to security ministries (see Table 2). The UN agencies taking responsibility to raise funds, delivering lifesaving humanitarian and key services, has allowed Taliban to focus on building their security capabilities. The Taliban are making wholesale staff changes in the Ministry of Interior, Ministry of Defence, and National Directorate of Security, and replacing former security sector employees with their own fighters. In comparison, the budget expenditure shares on health are a meagre 1.98%; higher education, 3.4%; social protection, 0.64%; and telecommunication only a 0.67%. The only civilian ministry with the second highest expenditure is the Ministry of Education (twenty percent of the national budget), all of which has been spent on teacher salaries; donors partly have not yet picked up these costs because teachers are civil servants.
Table 2
Comparison on Share of Security Spending in the National Budget

<table>
<thead>
<tr>
<th>Ministry</th>
<th>Three-Month Transitional Budget (AFN billions)</th>
<th>Fiscal Year 1401 (2022/23 Budget)</th>
<th>Budget</th>
<th>Budget (%)</th>
<th>Year Start</th>
<th>Budget (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ministry of Interior</td>
<td>8.9</td>
<td>41.5</td>
<td>17%</td>
<td>40%</td>
<td>20%</td>
<td></td>
</tr>
<tr>
<td>Ministry of Defense</td>
<td>8.6</td>
<td>41.3</td>
<td>16%</td>
<td>20%</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>National Security Council</td>
<td>0.4</td>
<td>-</td>
<td>1%</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Prime Minister Protective Service</td>
<td>0.2</td>
<td>0.8</td>
<td>0%</td>
<td>0%</td>
<td>0%</td>
<td>-</td>
</tr>
<tr>
<td>General Directorate of Intelligence</td>
<td>3.6</td>
<td>18.3</td>
<td>7%</td>
<td>9%</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Sum/Share of Security Sector</strong></td>
<td><strong>21.7</strong></td>
<td><strong>101.9</strong></td>
<td><strong>40%</strong></td>
<td><strong>50%</strong></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Note. An exchange rate of AFN 89/US$ 1 is used for ease of calculations.
Source: Stitched from various official and anecdotal sources, authors’ calculations.
The Taliban Deprioritize Service Delivery and Citizens Rights in Favour of “Reforming Afghan Society”

Taliban leadership have stated that they should not be held responsible by the population for the provision of services and human rights. Citizens are viewed as having obligations rather than rights in their relationship with the state. Taliban also know that the international community will provide for humanitarian and basic services. This policy is reflected in the budget, where the provision of basic services has not been prioritised and some have been left to international agencies to address. Moreover, increased spending on propaganda — such as programs for state radio and television, Radio Television of Afghanistan (RTA) — and a dedicated Ministry for Propagation of Virtue and Prevention of Vice (MPVPV) are financed through the national budget. Funds allocated to this ministry in the 2022/23 budget are equivalent to the development budget allocated to the whole economic and agricultural development sector, consisting of the ministries of finance, economy, agriculture, commerce and industries, national standard authority, supreme audit office and national statistics, and information agency; or, eight times the budget for the energy and mining sector, and three times the public health sector.

On-Budget Donor Resource Reductions Leave No Room for Development Programs

The national budget annual development expenditures reached around US$ 2 billion in 2020 under the Republic. These expenditures were entirely financed through donor grants and loans. Due to donor aid cessation, the Taliban’s budget is insufficient to support a development budget of similar scale. A total of AFN 4.7 billion (around US$ 50 million) out of AFN 53.9 billion was included in the three-month budget. This was entirely deficit-financed, meaning there are no financial resources to implement these projects. Despite the national budget being cut in half, there is a deficit of AFN 40.3 billion (US$ 450 million), with no available means of financing. Development projects have been cancelled, except for a few that are necessary for infrastructure maintenance. The national budget allocates AFN 28.5 billion (US$ 317 million) for development, but it is to be financed entirely by deficit.
Retirees Have Not Been Paid Since the Taliban Takeover

The Taliban Ministry of Finance state that AFN 4 billion have been allocated in the current year's budget to pay retirees, some of the most vulnerable groups in Afghanistan, and are still awaiting approval (Saayin; 2023). However, the revised budget does not include any disaggregates on pension amount.
Composition of Taliban Revenues: A Large Reliance on Customs

Although the Taliban Collect Comparable Aggregate Revenues, the Composition Has Changed

Prior to the Taliban takeover of Afghanistan, Afghan domestic revenues were derived from a combination of (a) custom tariffs collected at the border, (b) taxes on profits from businesses and wages, and (c) non-tax revenues from government agency fees collected in return for services provided. Each of these sources contributed approximately to one-third of the total domestic revenues collected. However, since the Taliban assumed control, customs now account for two-thirds of the revenues collected, while non-tax revenues make up the remaining third. Meanwhile, tax revenues have plummeted as a result of reduced economic activity, with many struggling to survive under the new regime.

Taxing Trade Is Not Something New to the Taliban

The Taliban have been taxing trade for the past two decades to sustain their insurgency. During this time, the group had established their own check points and created informal border crossings with the help of locals, traders, and some neighbouring countries to collect duties (Jackson; 2022). However, tax collection through government bureaucracy is quite different to informal taxes collected throughout the insurgency.

The Taliban Collect Impressive Customs Revenues

Despite the reduced domestic demand and purchasing power due to adverse economic conditions, the biggest factor contributing to increased customs collections is increased efficiency and a drastic reduction in corruption.

The increased customs collections in Afghanistan can be attributed to several factors:

Firstly, the depreciation of the Afghani currency against the US dollar since the Taliban takeover resulted in an increase in customs tariffs. Since customs tariffs are collected on the value of imports in US dollars, a depreciation of the Afghani means more money is collected in customs tariffs in Afghan terms. While the Afghani has stabilized, after sharp depreciation post-Taliban takeover, it depreciated by approximately thirteen percent between August 2021 and January 2023.
Moreover, the Taliban has abolished informal customs collections that existed in parallel with the former Afghan government. All funds now flow through the government’s coffers, which has increased formal trade taxation. While this has resulted in savings for traders, it has also meant the regime collects more money in customs tariffs.

A reduction in conflict has also contributed to the increase in Taliban revenues. The Taliban is not as corrupt as the former Afghan government and does not face similar security issues from insurgency. The former customs officials had to pay shares to various actors, including local strongmen, other government officials, oversight and audit bodies, parliamentarians, and even the Taliban, who extorted money from customs officials in exchange for sparing their lives. Moreover, trade was directed through areas under government (and customs) control to avoid being taxed. This created an elaborate series of informal border crossings and trade routes for smuggling goods. The reduction in corruption within customs houses as well as a sharp reduction in violence has resulted in drying up of these informal trade routes, ensuring the Taliban government collect more revenue.

Finally, the Taliban has increased tariff rates on certain trade items, including edible items like potatoes, fish, and dairy products, as well as on construction and agricultural machinery and some minerals. These tariff hikes have likely contributed to the overall increase in customs revenues for the Taliban since taking over the Afghan government.
Ushur and Zakaat: The Taliban Levy
Religious Taxes

Under the Taliban, the Ministry of Agriculture is tasked with the collection of ushr (a ten percent tax levied on agricultural production) and zakat (a 2.5% tax levied on movable property, usually livestock). Usher and zakat are being collected at random from the agricultural, poultry, and livestock sectors because the Taliban have not yet set a rate for these religious practices (Clark; 2022). While ushr and zakaat are collected through the government, determining the magnitude is not possible at this time given data inaccessibility.

Government Fees/Non-Tax Revenues

In addition to increased customs collections and tariffs, the Taliban government in Afghanistan has also implemented significant fee increases for non-tax revenues. This refers to government agencies collecting fees in return for provisional services. For example, the fees for passport issuance and renewal have been increased from US$ 120 to US$ 300 for new passports, and from US$20 to US$40 for one-year extensions in Pakistan and Iran, where many Afghan refugees reside. Additionally, Ministry of Commerce and Industry issued licenses — such as business and construction licenses — have seen significant hikes, with individual renewal fees increasing from AFN 100 to AFN 15,000.

Other fee introductions or increases include those for birth and death certificates, Electronic ID (E-ID) correction services, and E-IDs themselves, which have tripled in price. The Taliban Ministry of Transport has also increased freight vehicle fees (AFN 10,000 to AFN 50,000), while NGO license fees have increased five-fold from US$ 1,000 to US$ 5,000.

Where rates have not been increased, aggressive tax collection measures have been enforced on shopkeepers and street vendors, including the issuing of licenses to shopkeepers. Furthermore, the Taliban government is planning to introduce new fees on services, such as armoured vehicles, gun licenses, bus stops, public transportation, and road tolls. These measures are expected to contribute to the Taliban's efforts to generate revenue and fund their operations in Afghanistan.
The Taliban Regard It Critical to Sustain Domestic Revenue Generation

Without foreign assistance, the Taliban are focusing on revenue mobilization to pay for the regime’s operating costs and provide sustenance for their foot soldiers in government institutions. Although they may employ questionable revenue collection tactics and methods, the regime's levels of trade tax collections show that Afghanistan's domestic revenues have the potential to cover a greater portion of its expenditures.

Improved Revenue Collection Under the Taliban Can Be Attributed to Other Factors

While the Republic's setup provided the foundations for accountability and checks and balances, state institutions were captured in a way that did not promote efficiency and timeliness in economic and public financial management. For instance, parliamentarians had great influence over MoF recruitment, particularly in lucrative customs and revenue-generating departments, as they held the government’s budget approval process hostage in exchange for placing their people in these positions. Similarly, law enforcement, prosecution, audit, and anti-corruption bodies also exerted influence on ministries.

Under the Taliban, the respective minister's authority delegation in making key decisions concerning staffing and organization has reduced interference in hiring, regulation-setting, and other relevant issues. Although this may give the minister a higher degree of discretion that could be misused, it also provides a higher degree of freedom to expedite hiring, hold individuals accountable, and reduce hiring time in key positions from many months to mere hours and days.

Furthermore, tax exemptions for international security forces and aid were often misused to avoid taxes, which the Taliban regime does not have to deal with. In collusion with corrupt government officials, contractors catering to the logistic needs of international forces used their tax-exemption status to import and deposit large quantities of trade goods in the market, especially fuel and construction material, under the guise of exempt goods intended for NATO forces.
What Does the Revenue Amount and Composition Tell Us About the Afghan Economy?

Despite a significant reduction in the size of the economy, the Taliban’s efforts to collect domestic revenue, particularly through customs, highlights the negative impacts of corruption and insecurity on revenue mobilization over the past two decades that allowed a significant portion of domestic revenues to pour into private pockets. It shows insecurity fuels corruption and contributes to the size of an informal economy. In the meantime, the sharp decline in tax revenues, which constitute a major source of income for a healthy economy and is levied on individuals’ salaries and business profits, indicates the dire situation of the private sector in Afghanistan. Many businesses have been forced to implement severe cost-cutting measures, such as wage reductions and layoffs, in order to survive (World Bank; 2022). Despite the Taliban’s aggressive and coercive tactics, the amount of taxes collected from the private sector has continued to decline, indicating the Afghan economy is not “stabilizing at a lower equilibrium”, as claimed by some commentators, but deteriorating over time.

A tax system that fails to provide incentives for businesses to invest and grow further exacerbates the economic situation. Afghanistan’s imports rely heavily on humanitarian aid, remittances, and revenue from narcotics. Without a sustainable and legitimate growth engine that generates jobs and income for the population, sustaining trade that generates revenue in the long run becomes difficult.

One takeaway from the Taliban tax collection is the size of the informal economy, including the illicit sector, which has been much larger than previously estimated. For instance, the size of trade, which was a key input in estimating the overall size of the economy, was calculated based on customs data that was often under- or misreported trade to avoid paying taxes. With a relatively more efficient customs collection, more of this trade is being captured.
Conclusion

The current situation regarding public spending in Afghanistan is alarming due to the absence of transparency. The improvement in customs revenue collection under the Taliban, which is estimated to reach between US$ 2.1 billion to US$ 2.3 billion this year, might be commendable at face value. However, it raises questions about how these funds will be utilized. One could argue the revenues mobilized are more a source of concern than celebration, as these resources could be used to further strengthen a regime with a gross disregard for basic rights of its citizens. The increasing portion of the national budget that goes into security ministries that employ large numbers from Taliban ranks and exclude others evidence this.

While the international community may have limited leverage in their interactions with the Taliban, it is important to demand greater transparency on the spending side of the budget. It is also important to ask why security spending has been increasing when the Taliban claim an end to violence with the fall of the Republic and their assumption of power. Greater budget spending transparency will also help plan services prioritization that pays for humanitarian aid.
References


Analysing Taliban’s Budget Expenditures and Revenues: Understanding the Regime’s Policies and Priorities
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Consortium members include: Conciliation Resources, Centre for Trust, Peace and Social Relations (CTPSR) at Coventry University, Dialectiq, Edinburgh Law School, International IDEA, LSE Conflict and Civicness Research Group, LSE Middle East Centre, Queens University Belfast, University of St Andrews, University of Stirling, and the World Peace Foundation at Tufts University.

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