

APRIL 2021

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The Islamic State's
Department of Soldiers

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Program on Extremism

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Drawing on documents retrieved from northern Iraq as part of The ISIS Files project and other archival sources, this paper examines the Islamic State's Diwan al-Jund (Soldier's Department), exploring how the Islamic State managed its war department across its Iraqi and Syrian provinces.

The “ISIS Files” give us a glimpse into the workings of the Islamic State’s military structure.¹ At first glance, despite the steady military pressure on all sides of the brief contiguous caliphate during the time period (2014-2017), the *Diwan al-Jund* (Soldier’s Department) documents in the collection reveal the mundane nature of a large bureaucracy in action. The anodyne supply requests, notebooks filled with basic military and religious teachings, and the detritus of daily life as a caliphate soldier serves in stark contrast to our understanding of an organization fighting for its very life against a broad and powerful international coalition. Despite the banality of the paperwork that documents a genocidal caliphate, with echoes of Arendt’s famous study of a Nazi bureaucrat involved in managing the Holocaust, they provide a useful window for researchers to consider the values, nature, and organizational culture of the Islamic State.²

We present two major findings from our research of the ISIS Files and other archival sources. First, the Islamic State’s establishment of the caliphate set in motion across all of its bureaucratic entities a routinization of its structure into state-like management tools, and the military wing of the group transformed as well. The department’s plan was to secure its newly won territorial sovereignty with a new armed force quite unlike their guerrilla past. This relatively conventional force would serve as the defender of the “Caliphate on the Prophetic methodology,” as they termed it— an interpretation of the Prophet Mohammad’s vision for a political state.³ Using primary sources and corroborating secondary sources, we present what we think that structure might have looked like in this specific time period. The army would subsequently transition back to a uniform insurgency, albeit one based in Iraq and Syria but with a new archipelagic spread of global affiliates to manage. This double transformation (from irregular to hybrid/conventional and back) was eased by an adhocratic organizational culture that embraced fluidity and constant change.⁴

Our second finding relates to the Islamic State's ideology, which was a significant influence in the recruitment, structure, and management of the Department of Soldiers.⁵ The ideologues who commanded the rank and file fighters went to great lengths to indoctrinate them on religious concepts pertinent to their role and supervised its own idealized practice of the Salafi version of Islam through the presence of religious advisors down to the platoon level. This is an Islamic State innovation, without precedent in either past Islamic armies or even some of the most ideological armies in history.

An Introduction to the *Diwan al-Jund*

The Department of Soldiers came into being after the establishment of the caliphate, and was the direct descendant of the military wing of Abu Musab al-Zarqawi's original group named *Tawhid wal-Jihad* in 2003 (the other four wings were *Shari'a*, media, security, and administration/finance).⁶ The military wing was under the direct command of al-Zarqawi, with military sub-commanders controlling actions at the local level. Later, after the group joined al-Qa'ida (and changed its name to al-Qa'ida in Iraq), the group began appointing regional governors (*walis*) with military commanders (*amirs*) under each, with the *wali* responsible for all aspects of shadow governance and the *amir* responsible for guerrilla warfare and cells throughout the province. The explosive growth of al-Qa'ida in Iraq by 2006 necessitated the creation of military committees at the provincial, sector (sub-province, e.g. Western Anbar), and district (small village level/city neighborhoods) level.⁷

The formation of the Islamic State of Iraq in October 2006 saw the introduction of a new position termed Minister of War, filled by Egyptian Abu Hamza al-Muhajir, who managed the dispersed military councils in coordination with local *walis* as one of the "Two Sheikhs" running the Islamic State.⁸ This divorced military responsibilities from the overall political leader, Iraqi Abu Umar al-Baghdadi, who was designated the Commander of the Faithful (*Amir al-Mu'minin*) and served more as the titular head, focused on the daunting task of political consolidation with rival resistance groups and tribal reconciliation.⁹ Later, regional *amirs* were created to coordinate guerrilla activity in multiple provinces during

the Islamic State's rebuilding period after the Tribal Awakening/Surge period, evidenced by the existence of a "Northern" military *amir* for Nineveh, Salahudin, and Kirkuk provinces.¹⁰

Abu Hamza's successor as Minister of War after his death in 2010 was Numan al-Zaydi (Abu Sulayman al-Nasser), and upon the Moroccan's death in 2011 the group abolished the position in favor of a military council led by former Iraqi military staff colonel Haji Bakr.¹¹ Killed while supervising Islamic State's creeping intervention in Syria in January 2014,¹² he was followed by a succession of very capable former Iraqi Army officers turned jihadists: Adnan al-Bilawi (Abu Abdulrahman al-Bilawi), Adnan al-Suwaydawi al-Dulaymi (Abu Mohannad al-Suwaydawi/Abu Aymen al-Iraqi), and during the period of the ISIS Files, Fadel al-Hiyali (Haji Mutazz/Abu Muslim al-Turkmani). Al-Bilawi planned the conquest of Mosul, al-Suwaydawi the company-sized raid in Haditha in 2012 and the Abu Ghraib prison break in 2013, and Haji Mutazz filled several roles simultaneously: *amir* of the Military Committee, *amir* of the Department of Soldiers, and *wali* of the Iraq provinces.¹³ These veterans of the movement for over a decade—including prison time in Camp Bucca—were all dead by 2015. Al-Hiyali was replaced in his military leadership role by his mentor Abd al-Rahman al-Qaduli (Abu Ali al-Anbari) in 2015, Georgian Tarkhan Batirashvili (Umar al-Shishani) in 2016, and by Iraqi Iyad al-Obeidi (Abu Saleh) later that same year.¹⁴ Abu Saleh was killed in the final days of the battle of Mosul.¹⁵ Like their predecessors, these commanders, with the exception of al-Shishani and Haji Bakr, were influential veterans of the Islamic State movement since 2004 and quite a few were foreign fighters, sought out by the leadership to bring military expertise to the growing insurgent army. This list of important Islamic State figures demonstrates the key role of the Department of Soldiers in the movement, a measure of the dedication of its commanders, and a qualitative measure of the lethality of its opponents.

Structure

In 2014, the Islamic State upgraded its existing management of different areas of its governmental and warfighting apparatus from somewhat loose ministries into fourteen official departments.¹⁶ The declaration of the caliphate in June of that year began the process of transitioning its

military council into a *diwan* to formalize the management of conventional armies fighting on fixed fronts. While a difficult transition, the group was able to do so with a core of veteran leaders (some lured from jihadi rivals) and its growing experience fighting in an irregular fashion against Syrian resistance rivals as well as the Syrian army in “semi-conventional mobile warfare” for most of 2013.¹⁷ Success in the final phase of insurgency requires this transition to conventional style to defeat the incumbent state and openly secure territory to facilitate governance, something the Islamic State and other jihadists call *tamkin* (consolidation or empowerment).¹⁸

From one hybrid army in Syria and a guerrilla army in Iraq in 2013, the department expanded its force structure to four distinct entities after the conquest of Mosul, each with a different purpose. The Caliphate Army was a conventional force consisting of at least twelve distinct divisions that operated on the different fronts of the caliphate’s occupied territory across Iraq and Syria, and did not fight as a cohesive army but as units assigned to sectors that probably took their orders from local *walis*.¹⁹ The Dabiq Army was probably more of a category than a structured force, made up of a loose collection of foreign fighters (*muhajireen*) grouped into ethnic/common language-centric battalions (*katibat*) and piecemealed into battle on different fronts.²⁰ Thought to have been formed initially for the purpose of conducting external terror strikes as part of an expanded globalized jihad,²¹ the evidence suggests it was largely used as highly motivated shock troops defending key nodes of the caliphate from a more immediate threat: the Global Coalition Against Daesh.²² The *al-Usra* Army was a small and specialized commando force dedicated to the defense of Mosul and was highlighted in propaganda films. These three forces were largely under the general control of the Department of Soldiers in coordination with local authorities. The fourth “army”—the Army of the Provinces—referred to all forces (conventional, irregular) controlled by respective provincial *wali*. The loss of Mosul and Raqqa in 2017 and the decimation of the Caliphate, Dabiq, and al-Usra armies forced the department to consolidate its non-guerrilla units into a single force called *Jaysh Khalid* of 4,000 soldiers, which was defeated in the caliphate’s final stand in 2019 in Baghuz, Syria.²³ The Army of the Provinces lives on, although not named as such, in the familiar small

guerrilla units and sleeper cells that make up the current insurgency in Iraq and Syria (see **Appendix 1** for details on unit names in each of the four “armies”).

The Department of Soldiers acted as a ministry of defense, coordinating the actions of the different armies, supervising the headquarters and staff, organizing logistics, administration, procurement, weapon and ammunition development, recruitment and training, overseeing specialized military capabilities, providing battlefield medical treatment and care, policing units, and regulating its activities according to *Shari’a*. Each of these listed functions had an associated sub-department, office, board/committee, or directorate. See **Appendix 1** for a diagram of the Department of Soldiers during the period of the ISIS Files (2014-16), and a depiction of the units and offices mentioned in various documents. A propaganda video called “Structure of the Caliphate” in 2016 gave five purposes for the *diwan*: management of wars, guarding the frontlines, planning and making the necessary preparations for military raids, dispatching divisions, brigades, and battalions, and providing the *Khilafah’s* Army with trained personnel.²⁴

Some of the tasks centralized at the department level included the manufacture of its own armament and ammunition (including mortar tubes and rounds) under the supervision of the Committee of Military Manufacturing and Production), a task that inspired the department to create a Central Organization for Standardization and Quality Control to ensure the type of safety that mortar firing requires (See **Appendix 1**).²⁵ New recruit vetting, mobilization, and training was also managed at the *diwan* level and one influential Islamic State document advocated for three streams of soldier production: “first preparation” (Islamic Law, basic military training and weapon familiarization), “continuation” (for leaders), and one for children.²⁶ The camps were named for past military and political leaders of the movement, such as Abu Azzam al-Iraqi—movement founder al-Zarqawi’s deputy who was killed in 2005.²⁷ A banner from Camp Abd al-Rahman al-Bilawi, a previous *amir* of the Department of Soldiers and another al-Zarqawi era figure, was found in the ISIS Files.²⁸

One “continuation” camp was more of a military academy, as the ISIS Files from Rashidiyah Military Institute in eastern Mosul demonstrate. New York Times reporter Rukmini Callimachi’s visit to the bombed-out site in 2017 during the liberation of the city discovered schedules for a January 2016 “Training Course for Third-Level Emirs Training,” which lasted 104 days and included lectures on the art of leadership and the theoretical role of the *amir*. She found one document, “Pamphlet for Emirs of the Islamic State,” that contained Abu Hamza al-Muhajir’s thirty leadership commandments; originally published in 2007, these Maoist sounding entreaties by the Islamic State of Iraq’s first minister of war and former al-Zarqawi lieutenant have taken strong root in the Islamic State’s military culture.²⁹

Interestingly, the Department of Soldiers did not produce all of its own textbooks despite an abundance of administration and its own *Shari’a* officials (*Shari’i*). While its Administration of the Camps bureau (*Idarat al-Mu’askarat*) edited older Iraqi Army military manuals, replacing words like “commander” with *amir* for use by a very different army,³⁰ religious figures in the *Diwan al-Ifta’ wa al-Buhuth* (The Investigation and Fatwa Issuing Department) were the authors for religious material for training camps. This and other examples convinced us that despite the decentralization of many aspects of the group, contrary to reputation, the group deliberately centralizes certain aspects of its management like media operations and religious instruction, not leaving those to the vagaries of local *amirs* or *walis*. Furthermore, this bureaucracy is quite integrated unlike more conventional militaries whose organizations are quite often isolated and resistant to interference in professional responsibilities like warfighting.³¹

One of the most interesting files is a hand drawn diagram of the “basic organization of a battalion” found in a student exam answer as part of his studies at the Rashidiya Military Institute.³² We reproduce this diagram in **Appendix 2**, and in it we see that for every type of unit there is an *amir* with a corresponding *Shari’i*. Tamimi’s translation of the Principles in the Administration of the Islamic State reveals the logic for this placement: the “spiritual direction [provided by the *Shari’i*] is the foundation of his [the *amir*’s] success.”³³

Ideology in the Caliph's Army

Moghadam describes Salafi jihadism as a religious ideology that serves as a diagnostic tool to identify environmental threats, clarify in-group eligibility, identify threatening out-group behaviors, and urge the adoption of a program that will remedy a perceived crisis—in this case the lack of appropriate Islamic governance.³⁴ In Bunzel's ISIS Files report on Islamic State ideology, he describes "jihadi Salafism" as calling for revolutionary change through violence in Islamic countries to replace apostate regimes and unify the community in a state called the caliphate. This political project would replace autocratic and democratic governance with strict adherence to the original principles and practice (by the *salaf*—"the pious ancestors") as stipulated in God's law (*Shari'a*).³⁵ Operationally, the interpretation of this practice is spelled out or sanctioned by in-house religious scholars. This idea has support from elements of key Islamic State constituencies: a 2013 Pew poll reported 91% of areas in Iraq where the group eventually established portions of its Caliphate supported the idea of *Shari'a* as the law of the land. This correlation extends to the twenty nations that had significant numbers of travelers to Iraq and Syria after 2013.³⁶

The importance of ideology seems fitting for other departments and committees (judicial and educational for example), but the emphasis on indoctrination of low-ranking soldiers and the involvement of religious figures in the *Diwan al-Jund* is breathtaking in scope and seems to have superseded aspects of military efficiency and effectiveness at times. It correlates highly with Olidort's analysis of Islamic State educational texts, which were also highly militarized and geared toward preparing young students for future service.³⁷ The unearthing of the "ISIS Files" provides clear evidence of this indoctrination and a new perspective in the making of an ideological army.

Ideological armies like the Islamic State are distinctive in history and differ greatly from nationalist and mercenary forces. The French revolutionary forces spread their zeal across a continent and had political ideologues embedded with troops called Representatives on Mission to ensure conformity with revolutionary principles.³⁸ The Soviet Union had political officers called Commissars assigned to all military units to ensure

loyalty to the party. But it is the German *Wehrmacht* (defense force) that presents an interesting parallel to the Caliph's Army.

Unlike the Department of Soldiers, the *Wehrmacht* in 1939 was a professional army with a long history as an independent, non-political force.³⁹ The Nazi Party had long courted the military to secure its takeover of the democratic Weimar Republic, but the two remained somewhat distinct entities until Operation Barbarossa—the invasion of the Soviet Union.⁴⁰ Uniformly framed in racist terms as a war to save Europe from an imaginary Jewish-influenced Asiatic horde, the *Wehrmacht* accepted its leading role in a war of extermination, genocide, and mass starvation. Almost a decade of social indoctrination and youth programs provided a core of very willing recruits and officers who felt that their fight against Bolshevism was a cosmic battle to save Europe.⁴¹ The unity of thought in the force made it possible to avoid external minders until late in the war,⁴² and often the *Wehrmacht*'s lower level commanders provided troops with state propaganda to consume en masse.⁴³ In the end, overwhelmed by the very enemy they disparaged as sub-human, the *Wehrmacht* fought to the very end for its quasi-religious leader—with no unit mutinies—an almost unique occurrence in history.⁴⁴

The Islamic State's army had little legacy to build on, other than the core of fighters and guerrilla commanders who won a surprising battle to establish the caliphate in 2014. Open access and control of large populations like the million-plus metropolis of Mosul allowed it to mobilize and construct a large conventional force of four armies and tens of thousands of soldiers.⁴⁵ As evidenced by the military *amirs* described above, the leaders were committed members of the organization with a decade of experience fighting an insurgency, and were trustworthy. Grafting its practice of having *Shari'i* regulate mujahidin and citizen conduct in insurgent controlled areas to the new conventional army, the *Diwan al-Jund* carefully screened its new recruits for any previous religious training and expanded the integration of *Shari'i* to the lowest levels to ensure the correct ideological practice in units of the caliphal army.⁴⁶ By doing so, the Islamic State ensured supremacy of *Shari'a* in its daily activities.

Differences aside, the *Wehrmacht* and the Islamic State have similarities in these respects: both had individual soldiers pledge allegiance to the supreme leader;⁴⁷ both were waging existential struggles to defend what they considered to be a superior society against perceived persecution by inferior racial and religious foes; both were heavily indoctrinated to embrace the necessity of genocide and mass killing to achieve expansion and hegemony; and both armies were tasked to conquer territory and return “war booty” for the economic sustainment of its isolated state.⁴⁸ For the Nazis, this was justified by its dogma of racial superiority. For the Islamic State, justification came from religious rulings of its dispersed judiciary.

Evidence of Indoctrination in the ISIS Files

We found two standout themes of soldier indoctrination: *Shari’a* as the overarching governing principle and the necessity of the jihad on apostates (perceived faithless Muslims) and infidels (non-Muslims). The terror group’s focus on *Shari’a* and jihad necessitates the involvement of religious leaders due to their exegetical expertise. For instance, the supreme leader of the Islamic State during this period was Abu Bakr al-Baghdadi al-Qurashi – a religious scholar who served the movement in increasingly important *Shari’a* roles before election as the *Amir al-Mu’minin*.⁴⁹ His replacement as caliph, Amir Muhammad Sa’id Abdal-Rahman al-Mawla (Abu Ibrahim al-Hashimi al-Qurashi), has a master’s degree in Koranic studies from Mosul University and served as the *Shari’i* of Mosul in 2007 early in his career.⁵⁰ One of the most influential governing bodies of the Islamic State was the *Shari’a* committee, which advised the group’s *amir* along with a *Shura* council of high ranking advisors until the caliphate period, where it was dissolved and integrated into the existing *Shura* council (*ahl al-hal wa al-’aqd*) and a newly established “Delegated Committee,” with the former advising the new *caliph* and the latter running day to day operations and the external *wilayat* (provinces).⁵¹ As a RAND study of captured documents around the time of the transition of al-Qa’ida in Iraq to the Islamic State of Iraq (2006) described:

The sharia and political committee was responsible for reviewing Islamic law—sharia—and adjudicating whether certain actions would comply with its dictates. A religious emir might also act more

generally as a spiritual adviser to al-Qa‘ida’s senior leadership. The committee’s political responsibilities involved spreading political awareness within an al-Qa‘ida emirate (and to Muslims more generally). The main objective of this committee was to develop and train a like-minded, disciplined, political cadre within an al-Qa‘ida target area to reflect the group’s objectives, in accord with sharia, as interpreted by the sharia emir. As a result, the sharia emir had a lot of power in determining what is permissible under law in an al-Qa‘ida-controlled area.⁵²

The *Shari‘a* committee staffed smaller councils and positions in every department and at every military level, from the Department of Soldiers down to platoons.⁵³ This crosspollination has been a long work in progress, according to a recently declassified interrogation record of the current caliph from 2008 that indicated one of his primary responsibilities as Mosul’s *Shari‘i* was to vet and place religious advisors into military, security, and media units of the early Islamic State of Iraq.⁵⁴ This did not mean that these positions were always staffed; RAND’s studies of the Islamic State of Iraq after its defeat during the Surge period found widespread shortages in all positions, including *Shari‘a* advisors.⁵⁵ More recently, Giglio reported that in late 2016, before dawn (*al-fajr*) prayers for an isolated Islamic State platoon in eastern Syria were led by an imam from the *hisbah* (morality police) office in the nearby city. After prayers, he would lead the platoon in religious lessons and relay news on the war.⁵⁶

As a self-declared caliphate ruled under *Shari‘a*, the Islamic State invoked Islamic law in all aspects of governance and used it as a guiding principle of administration in the *Diwan al-Jund*. An Islamic State document in Aymenn al-Tamimi’s archives noted:

the Islamic State will not compromise on this great attainment [establishment of the caliphate] for whose sake it has offered hundreds of martyrs from its pious and pure sons, but rather it has established the law of God among its soldiers, and it has brought judgments even of death without exception among them.⁵⁷

This is an important statement: the soldiers would live according to the example of *Shari‘a* or they would be severely punished. This is a marked contrast to the German Wehrmacht, which lost its moral compass and

discipline in an orgy of extrajudicial killings of Soviets and Jews on the Eastern Front in World War II.⁵⁸ The distinction here might seem odd in comparison to the Islamic State, but the point is that the Islamic State's violence was largely sanctioned and controlled at every level (when and where possible)—for example the massacre at Camp Speicher of over a thousand Iraqi military cadets—while the Wehrmacht and its former leaders long concealed similar atrocities and pretended that these killings were done by politico-military units like the SS.

In one of the ISIS Files, the Brigade *Shari'i* for the Zaid bin Haritha Brigade of the Muta Division reported the results of an investigation into gasoline pilfering. An Islamic State foot soldier was found to have stolen twenty liters in June 2016, according to sworn witness testimony. It is unclear what the punishment was or who the memorandum was intended for, but this episode demonstrates one of the functions of the *Shari'i*: to hold soldiers to the highest religious standard in the challenging ethical environment of war.⁵⁹ We were not able to determine how much of a say the *Shari'i* had in individual units, but during the current caliph Abu Ibrahim's tenure as *Shari'i* of Mosul during 2007 he indicated that he regularly approved extortion, kidnappings, executions, and on one occasion stopped a kidnapping in progress by Islamic State security men, who obeyed his instructions immediately.⁶⁰

Who can Serve?

Eligibility to serve in the armed services of any state is an important part of the relationship between the state (in this case proto state) and its military.⁶¹ In the Wehrmacht, the Nazi regime eliminated several racial categories from eligibility to conform with its ideology.⁶² The Islamic State had very strict requirements to join its forces according to several of the ISIS Files, and those centered around a demonstrated (and probably new) commitment to Salafi codes, as well as a careful vetting of past religious training and/or service in the security forces of an apostate regime for further scrutiny.

Typically, local offices in charge of proselytization and religious education would make recruiting announcements for service to the state using local propaganda kiosks. From the al-Tamimi archive:

The *Da'wa* and *Masajid* office of al-Hadr area announces the acceptance of newcomer brothers who wish to support God's religion and implement the rule of His sharia through pledging allegiance to the Islamic State, as bay'as will be taken from them as well as their personal information, and then they will be entered into sharia and training sessions in the *Madhafat al-Wafideen* (Guesthouse of Newcomers).⁶³

Before accepting a recruit, a military unit in the Department of Soldiers would send the candidate's application for the appropriate background check. In one case, the Salahuddin al-Ayoubi Sector of Wilayat Nineveh wrote to the fourth brigade that it had no objection to welcoming a specific recruit "due to our desperate need."⁶⁴

Questionnaires queried potential soldiers about past Islamic education, previous work in the *Shari'a* field, work with influential religious *Sheikhs* or *da'wa* (advocacy) activity.⁶⁵ In one case, the Islamic State's Anas Bin Malik Shari'a Institute in Wilayat *Dijlah* (central Tigris River Valley) certified that a minor (no older than 12 years old according to the paperwork) had completed the "*Shari'a* Training Course" and transferred him to a unit in the Salahuddin al-Ayoubi sector near Mosul.⁶⁶ All military training included *Shari'a* courses in the curriculum, and training certificates found in the ISIS Files gave students a "religious commitment/graduation" grade first, and a military training grade second.⁶⁷

Demonstrating the importance of participation in the jihad, long-time veterans of the organization were distinguished from those who joined "after the conquest." One ISIS File was an application form for a \$US 2000 bonus paid in 2015 for those who could document place of work (province/sector), *kunya* (alias), and *amir* before the conquest.⁶⁸

In joining the organization, soldiers had to pledge allegiance to the Caliph Ibrahim (Abu Bakr al-Baghdadi). A pamphlet published by the Islamic State's *al-Himma* Library spelled out the provisions of the pledge, quoting Ibn Khaldun from *al-Muqaddima*: "the pledge is the covenant of obedience by which the pledgee entrusts his *amir* with total responsibility for managing the affairs of all Muslims, including his own, and not to question his authority in any way." The punishment for renouncing this

pledge was detailed to be a major sin according to hadith: “Betrayal is *haram* in every covenant between the Muslim and others.”⁶⁹ This *bay’ah* was recorded by date and kept on file for future use.⁷⁰ The files we found were made up of recruits that joined after “the conquest,” and give us some feel of the flood of recruits that accepted the new reality of northern Iraq and joined once the group controlled territory and claimed legitimacy to rule.⁷¹ For this unit near Mosul, the paperwork certifying *bay’ah* for these new recruits came from the Wilayat Nineveh’s “Council for Receiving Newcomers and the Repentants.”⁷²

Repentance was something the group tracked very carefully, having offered it to qualified Sunni rivals as early as 2007.⁷³ In the intake application for a new soldier from Mosul dated October 2014, there are dozens of questions to verify the candidate’s past, religious education and criminal history, and information about his extended family, including in-laws of married siblings. Each entry asks if they are apostates, and if so, if they had received official repentance from the Islamic State and what the badge number was. Interestingly, this recruit had been arrested five times previously for “terrorism” prior to “jihad,” meaning he had probably worked for some of the Islamic State’s rival resistance groups prior to 2014 (he was 35 at the time). According to his entries, three of this man’s brothers had also joined the Islamic State by Fall 2014, demonstrating the scale of the recruiting drives after “the conquest.”

Tamimi’s archives has an example of a repentance pledge, which states

repentance [of a fighter who fought for a different entity but now wants to join the Islamic State] is embraced on the following conditions:

1. The person acknowledges his apostasy
2. Submitting to a Sharia session
3. Heading to the military/training camps and from there to the fighting fronts
4. Presentation of all information he has
5. Handing over all arms he has⁷⁴

The maintenance of these records and the identification of those under Islamic State rule of repentance was clearly to identify possible threats and preempt potential rebels against the group. There are multiple complaints from very high levels in the group's leadership about an incident where two hundred and fifty former police, army, and tribal fighters (Sahwa) who had received official repentance by the Islamic State were nonetheless executed by Abu Anas al-Samarrai, the *wali* of Wilayat Furat (Euphrates) in al-Baghouz.⁷⁵ This "breaking of pacts and covenants"—a serious issue that violates *Shari'a*—also happened after the conquest of Mosul, so it would seem that the Islamic State's religious rhetoric is at times at odds with leadership decisions made to address security concerns.⁷⁶

Why They Serve

It should not surprise that many of these Islamic State documents spelled out not only the importance of fighting jihad but its impact on religious salvation as part of the "Day of Judgment."⁷⁷ Control of large population centers like Mosul facilitated large-scale recruiting in what the group called the "general mobilization office in the local district's *Shari'a* Committee,"⁷⁸ and these types of activities were difficult to target by Coalition air as they are indistinguishable from other civilian activity.

One document in Tamimi's archive captures the message succinctly:

Oh subjects of the Amir al-Mu'mineen, you have lived a time of prosperity in the shade of God's law [sharia] and in the land of the Caliphate - may God make it mighty- and you have learnt much in what you were previously ignorant concerning the unity of God, and it has remained for you to climb the pinnacle of Islam: jihad in the path of God, so take up your weapons and hurry to support your brothers.⁷⁹

This aligns with posters found in the ISIS Files, that exhorted fighters at training camps and in barracks to remember that the salary they received for fighting in the Department of Soldiers was simply a benefit, nor was it cause to boast in front of fellow Muslims; the real reward was working for "the cause of Allah."⁸⁰ These archives have limited personal testimonies

to measure the reasons many fought, but the recently captured *amir* of the Delegated Committee emphasized that the economic benefits that the Islamic State could provide underemployed Iraqi and Syrians during this period was a major draw to the organization.⁸¹

Booty and Benefits

Soldier pay in the Department of Soldiers has waxed and waned with its fortunes, but an important benefit it provided was a share of war spoils and other subsidized benefits. Revkin's analysis of the legal foundations of the Islamic State indicates that its disdain for man-made law and emphasis on *Shari'a* leaves a gap that must be filled by local experts. The caliph, for example, is "a mere custodian of divine law, rather than a lawmaker himself."⁸² This sharing of war spoils (*ghanīma*) and booty (*fay'*) dictates a role for local *Shari'a* advisors, who serve a critical anti-corruption function to prevent "extralegal" Islamic State looting of the population.⁸³ According to Revkin, "in an attempt to immunize itself against accusations of banditry, the Islamic State has used its legal system to legitimize and justify economic activities that might otherwise resemble theft."⁸⁴

The *ghanīma* concept has been a significant source of revenue for the group as it has conquered territory or purged its enemies from the land as infidels or apostates.⁸⁵ This includes munitions, weapons, and slaves.⁸⁶ This precedent was set in the first year of the Islamic State of Iraq (2007), as the budding shadow government documented plunder from Shi'a and "apostate" Sunni homes, cars, and ransom payments to generate a budget for the sector's expenditures, which were used to pay for weapons and prisoner releases.⁸⁷ The current caliph Abu Ibrahim (al-Mawla) described this type of supervision over all units under his command during his interrogations when captured in 2008 as the *Shari'i* of Mosul.⁸⁸ Problems with embezzlement, including one Islamic State of Iraq facilitator (working in Syria in 2007) who stole \$500,000 from the group,⁸⁹ led to a more regimented system of managing spoils.⁹⁰ Eventually, the group evolved to having a new department (*Diwan al-Ghanīma wal al-Fay'*) to manage spoils and booty, and leaders frequently reminded soldiers to pass on looted materials or risk divine judgment.⁹¹ In other cases, files

documented the dispersion of cash evenly split among fighters after combat as part of their compensation.⁹²

Revkin's review of Islamic State policy found that units were taxed by the *Diwan al-Ghanīma wal al-Fay'* at a 20% rate, with the remaining 80% divided among the gaining unit as commanders saw fit.⁹³ This free flow of war spoils invites corruption and might explain the unique expansion of local *Shari'i* to the platoon level. An early and ugly public blowout between top leaders and their *own Shari'i* in the first year of the Islamic State (2007) was over abuses of war spoils when it came to the property of Sunnis working with the government, and the proper balance between legal propriety and the need to generate revenue for insurgency has been a persistent friction point for the movement.⁹⁴

While not considered *ghanīma* or *fay'*, the enslavement of Yazidi women as part of the larger genocide of the sect was justified by the group during war as a tradition of the *salaf* and can be seen as both an ideological form of outbidding (e.g. destroying or converting the infidel) as well as a form of non-monetary compensation for soldiers.⁹⁵ Rape is forbidden in the Islamic State's army, so the Yazidi slave market for soldiers and various legal and historical justifications of the practice serve as convenient cover for an activity popular among the rank and file. Jurists center this rationale on Yazidi exclusion from categorization as "people of the book" (Abrahamic faiths) and the polytheist aspects of its religion that run counter to the Islamic State's strict Salafi monotheism. This reasoning influenced *Shari'i* to classify Yazidis in Islamic State territory as "original" unbelievers who "may be enslaved or killed unless they convert to Islam."⁹⁶

According to Revkin and Wood, "Islamic State's ideology was an important factor in the development of organizational policies that authorized and regulated violence," in this case, sexual violence in the form of slavery. "These included the deployment of jurists known as *Shari'is* in combat units in its core territories in Iraq and Syria to advise military commanders on the legality of operations... and to ensure that fighters were complying with IS's code of conduct."⁹⁷

The ISIS Files depict the close regulation and inclusion of the enslavement of Yazidi captives (*al-sabi*) in soldier family housing, which included “name of *sabiya* and child” in its questions on the application for reduced rent. Of note, those veterans who had pledged allegiance before “the conquest” were authorized even lower rent payments.⁹⁸

Conclusion

Since the collapse of the caliphate’s territorial phase, the group’s concept of statehood has regressed to its more familiar state—meaning aspirational. The military structure transitioned during the battle to liberate Mosul from its conventionally organized units back to a dispersed and uniform insurgency.⁹⁹ For simplicity, the group downgraded the nineteen provinces in Iraq and Syria to make two large provinces in each country¹⁰⁰—quite a reversion from its earlier rhetoric of destroying Sykes-Picot.¹⁰¹ There is a *wali* in each of the new provinces who is also a member of the Delegated Committee, with sectors in the place of the previous province designations and a *wali* administering each. Each sector has a military *amir* serving to coordinate local cells in the revitalized insurgency. As of the summer of 2020, the military administration downgraded like the rest of the Islamic State’s internal structure from departments to a ministry, and is allegedly led by Abdullah Fathi, an expert bomb-maker from Iraq’s Salahuddin province.¹⁰²

Many of the ISIS Files undermine Walter’s recent claim that extremist militant groups strategically (and somewhat cynically) adopt ideologies for advantage.¹⁰³ This group embraces Salafi-jihadism to its core and goes to great lengths to indoctrinate all of its fighters in the ways of what it calls “the Caliphate on the Prophetic methodology”—a motto that can be seen at the top of many of these documents. While she is correct that there are financial and psychological advantages to having an ideology that justifies the murder of enemies, looting of apostate and infidel property, and the sexual enslavement of women as a form of soldier compensation, the idea that ideology is a convenient cover for an “extremist advantage” falls flat in a detailed reading of the ISIS Files.¹⁰⁴

The evidence in the files depict a group that has long prepared to put its ideology into practice, and that many of its activities have little to do with efficiency or effectiveness but rather attempt to influence the daily activities of citizens and soldiers living in its utopian vision of an Islamic State. The group carefully screened local recruits during the Caliphate period, despite its emergency situation and long list of opposing armies.¹⁰⁵ The effort to educate its soldiers and to nourish their practice of its ideology in the ranks is noteworthy. By integrating *Shari'i* at every level, the Islamic State ensured the supremacy of *Shari'a* and the inculcation and maintenance of a credible and consistent ideology. They also assisted commanders in upholding the rules, regulations, and law, and functioned less like spies and more like a unit chaplain, sustaining morale and the spiritual needs of the soldiers. They served as a homogenizing function in a newly created state with recruits from around the globe, to believe in a similar creed and practice it. In other cases, the advisors worked to limit strife within the ranks on ideological issues, a critical concern of the organization according to Bunzel.¹⁰⁶

While difficult to quantify, much like the *Wehrmacht* fought cohesively until the very end, the ideological institutions of the Islamic State likely played a large role in its stubborn defense of Mosul and Raqqa and its successful transition back to uniform insurgency. This discipline indicates that although it saw the world in a similar Manichean worldview as the Nazis—with no inclination for seeking accommodation with its enemies—the Islamic State's more humble origins might have influenced its leaders to decide to live to fight another day. This pragmatism, which traded defeat for the means to continue the struggle, meant the survivors of the caliphate's leadership saw its experiments in governance and the implementation of *Shari'a* crushed by a “military campaign against the group [that] has been integral to the Islamic State's failure to build prosperous local economies and develop a sustainable caliphate.”¹⁰⁷ Despite a spirited defense of its caliphate, and the complexity of its organizational structure as seen in Appendix 1 and 2, the Department of Soldiers failed at its primary task to prevent the loss of all of its territory and the destruction of its armies.

Appendix 1: Organizational Chart of the Department of Soldiers (*Diwan al-Jund*) during Caliphate period.

Figure 1-1: Explanation of the *Diwan al-Jund*, as published in a propaganda video on the structure of the caliphate by the Islamic State's al-Furqan Media Department, the Department of Soldiers directs five different activities of war.¹⁰⁸



Structure

To fulfil the five functions depicted in **Figure 1-1**, documents from the ISIS Files and Tamimi archive indicate the Department of Soldiers had a bewildering array of sub-departments and committees. We organized them by function for better understanding, although it is unlikely the Islamic State’s adhococratic and shifting organization did so: Headquarters,¹⁰⁹ Administration,¹¹⁰ Special Skills Management,¹¹¹ Logistics,¹¹² Human Resources,¹¹³ and Camps.¹¹⁴ See footnotes for documentation of each.

Figure 1-2: The different bureaus of the *Diwan al-Jund* ¹¹⁵



Department of Soldiers Force Structure (2014-2017)

According to the former Delegated Committee *amir* of the Islamic State, the Department of Soldiers managed 36,000 fighters in three distinct armies at the apex of its power: The Caliphate Army, The Army of Dabiq, and the Army of al-Usra.¹¹⁶ The first was its conventional forces organized to capture territory and defend the new borders of the caliphate, the second was a loose conglomeration of foreign fighter battalions organized by language and origins and used a bit like shock troops, and the third was a fuzzy and small outfit probably designed to be an elite force from its appearance in Islamic State propaganda but used rather conventionally. If a division or brigade is depicted here, we found evidence of it in the ISIS Files, the Tamimi archives, or news reports (see associated footnotes). This is not definitive (there may be units we missed in our search of documents), there is a loose use of military terms like army, battalion, etc. that is not standardized, and the exact dates these formations existed between 2014 and 2017 was not apparent to us. The command relationship between units in the Caliphate Army and its assignment to Wilayat control (like units of the al-Furqan Division under the Ninewa *wali* in the ISIS Files) is hard to determine with the information we have.¹¹⁷ It is probable that like the U.S. military, the Department of Soldiers assigns brigades and divisions to specific sectors and is managed by its *amirs*, who answer to both the *amir* of the department and the local *wali* they fall under, as evidenced by routing chains on the ISIS Files. This is another example of the adhoc-style organization of the group in general.

The Caliphate Army ¹¹⁸

- **Al-Furqan Division** (Western Nineveh)
 - Hamzah bin Abdulmatallab Brigade
 - Omar bin al-Khattab Brigade
 - Ali Ibn Abi Talib Brigade
 - Abu Obaida Bin Jarrah Brigade
 - Auxiliary Battalions (Emergency/General support)
 - Farouk Brigade

- **Al-Mu'ta Division** (Eastern Nineveh)
 - Jafar al-Tayyar Brigade

- Zaid bin Haritha Brigade
- Khalid bin al-Walid Brigade
- Abdullah bin Rawahah Brigade
- al-Dhariba (Katibat al-QaQa/Strike Force)
- (Haji Ali al-Ansari area)

- **‘Ayn Jalut Division (al-Jazeera’)**
 - Ibn Taymiyah Brigade

- **Al-Fatah Division (Syria)**
 - Liwa Tabuk

- **Dabiq Division (Aleppo)**
 - Al-Saddiq Brigade
 - Al-QaQaa Brigade
 - Al-Furqan Brigade
 - al-Sa’ad bin Muadh Battalion

- **Al-Qadisiyah Division (sometimes Battalion)**
- **Nahavand “Combat Team” (Mosul)**
 - Othman bin-Affan Brigade
 - Hudhayfah ibn al-Yaman Brigade
 - Nu’man bin Muqrin Brigade

- **Al-Ghuraba Brigade**
- **al-Ghouta Division (Damascus)**
- **Hamza bin Abdul Muttalib Division (Homs)**
- **Al-Kawasir Division al-Anbar**
- **Abu Mutaz al-Qurashi Division**
 - Al Aqsa Brigade

- **Tank Battalion**
- **Platoon of Special Tasks**
- **Zubayr Ibn al-Aqa Battalion (Armored)**

The Army of Dabiq (Immigrants/Muhajireen) ¹¹⁹

- **Katibat al-Battar al-Libi | Libyan/Belgian/French**

- **Tariq Ben Ziad Battalion** | Tunisian/French
- **Salahuddin Battalion** | Kurdish
- **Imam Bukhari Battalion** | Uzbek
- **Yarmouk Battalion** | Chechen
- **Al-Aqsa Battalion** | Chechen
- **Nahawan Battalion** | Uighur
- **Our Mother Aisha Battalion** | Ninewa
- **Jund Al-Sham** | Lebanese
- **Furqan Brigade** | Russian (Snipers)
- **Sheikh Abu al-Nur al-Maqdisi Brigade** | Gaza

Army of Al-Usra (Specialized Shock Brigade - Mosul) ¹²⁰

- **Al-Zilzal “Earthquake” Battalion**

*Army of the Wilayat*¹²¹

Description: The late Husham al-Hashimi’s interview with Abdul Nasser Qardash—the former chair of Islamic State’s highest executive council (Delegated Committee)—revealed that “each wilayah has its own special forces, which carry out its military operations under the command of the military commander of the wilayah. These forces are often in the form of military and security battalions trained to implement guerrilla tactics, participate in direct combat operations, plant explosive devices, and implement suicide and infiltration operations. However, the numbers of these forces and their equipment are still a secret in most cases due to security considerations and the large number of internal divisions among field commanders.” The military forces now fighting an insurgency in Iraq and Syria are raised and maintained by local provincial leadership and augmented by what is left of the *Diwan al-Jund’s* ability to support centralized training and equipment for combat enablers. This support is difficult considering the current environment, and probably happens at a very low scale. During the period of the ISIS Files, there is evidence in the documents and open source reporting of centralized support by the Department of the Soldiers to augment provincial forces with combat and combat support units.

- **Leadership structure from Province, District, Sector**
- **Local Insurgent Cells (majority of the forces)**

Augmented by specialty units from Diwan al-Jund (2014-2017):

- **Battalion of the Martyrs (Suicide)**
- **Storming and Intrusions Commandos**
 - Abu Layth al-Ansari Infiltration Battalion (Wilayat Nineveh)
 - Abu Obeida ibn al-Jarrah inghimasi battalion
- **Farqat Dhat al-Sawari Snipers Battalion**
 - Liwa Jazirat al-Siniya
 - Liwa Jazirat Tikrit
 - Liwa Shamal Baghdad
- **General Support Battalion (artillery/missiles)**
- **Explosives Rigging Battalion**
- **Air Defense Battalion**
- **Battalion of Heavy Weaponry (anti-tank)**
- **Military Police Battalion**

Camps of the Islamic State courtesy of Caleb Weiss and the Long War Journal¹²²



- | | | |
|--|--------------------------------------|---|
| 1. Mosul | 19. Lions of the Caliphate Battalion | 36. Abu Musab al Zarqawi Camp |
| 2. Raqqah | 20. Fallujah | 37. Abu Musab al Zarqawi camp Ninewa |
| 3. Abu Kamal | 21. Baiji | 38. Abu Musab al Zarqawi camp - Salahadin |
| 4. Deir al Zour | 22. al Hawija | 39. Zaraqawi camp Raqqah |
| 5. Al Hasakah | 23. East of Raqqa | 40. Al Qaim |
| 6. Manbij | 24. Mosul City | 41. Camp for Women |
| 7. "Shaykh Abu Omar al Baghdadi" Training Camp | 25. Kazakh training camp | 42. "Lions Den" training camp |
| 8. Ninewa | 26. Children's camp in Ninewa | 43. Umm al Moumineen al Aisha training camp |
| 9. Ninewa 2 | 27. Children's camps in Raqqah | 44. Sniper training Damascus |
| 10. Kobane | 28. Abu Hamza al Muhajir Camp | 45. Camp for Conquerors |
| 11. Aleppo | 29. Cubs of the Caliphate | 46. Qaboun |
| 12. "Sheikhein Camp" in Anbar | 30. Abu Abdul Rahman al Bilawi Camp | 47. Al Karar Camp |
| 13. Western Anbar | 31. Shaykh Abu Ibrahim Camp | 48. Sheikh Sultan Abu Ahmed al Jabouri camp |
| 14. Samarra | 32. Shaykh Osama bin Laden Camp | 49. "Death Squad" camp |
| 15. Hamrin Mountains | 33. Tal Afar | 50. Ahl al Azm Camp |
| 16. Jamaat Sabiri Training Camp | 34. Special Forces training | 51. Jabal `Abd al `Aziz |
| 17. Shaykh Abu al Nur al Maqdisi Brigade Training Camp | 35. "Zarqawi Camp" | 52. Hamah training camp |
| 18. "Shaddad al Tunisi" Training Camp | | |

Appendix 2: Organizational diagram of an Islamic State battalion (ISIS Files 13_000987AU)

Figure 2-1: The battalion organizational chart

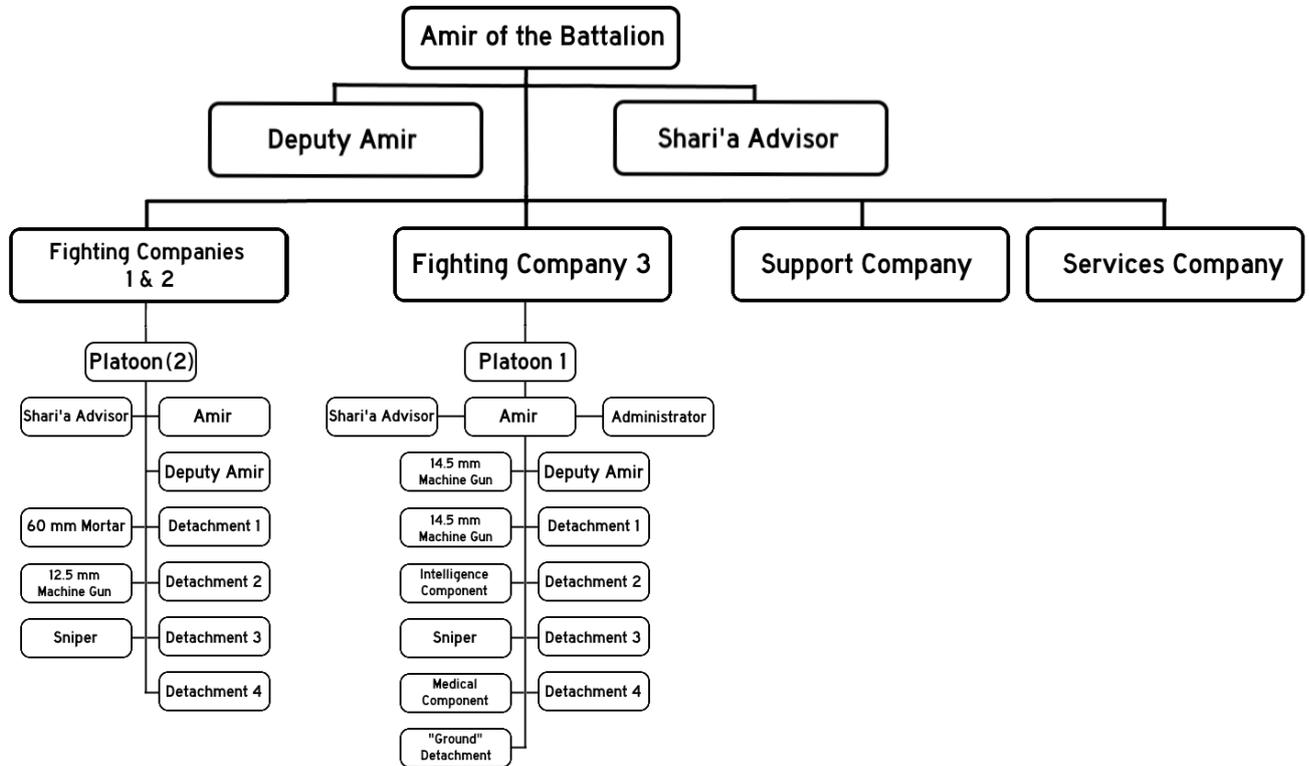


Figure 2-2: The detachment, or fighting elements of a platoon

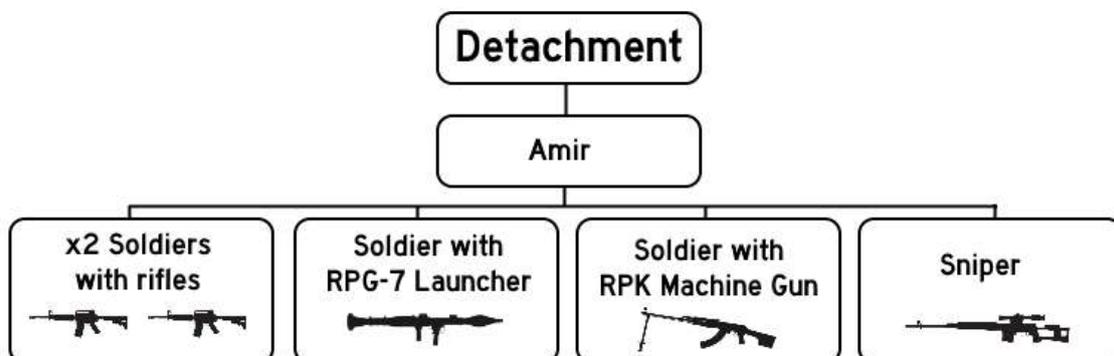


Figure 2-3: The Support Company of a battalion- mostly heavy weapons and explosives

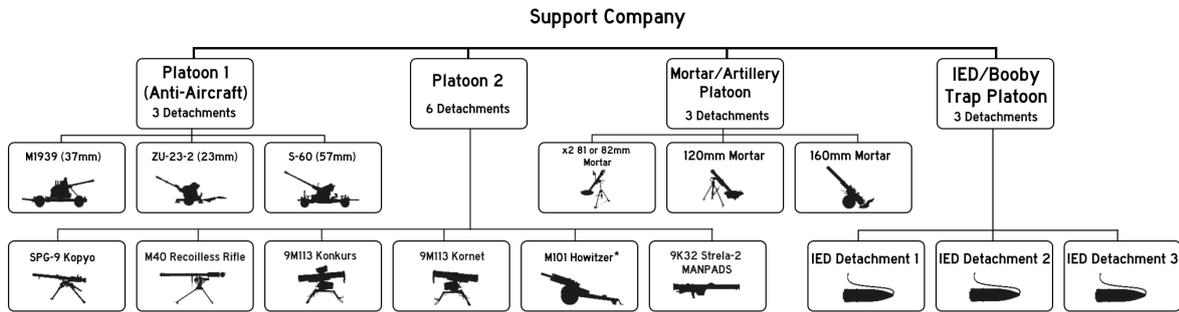
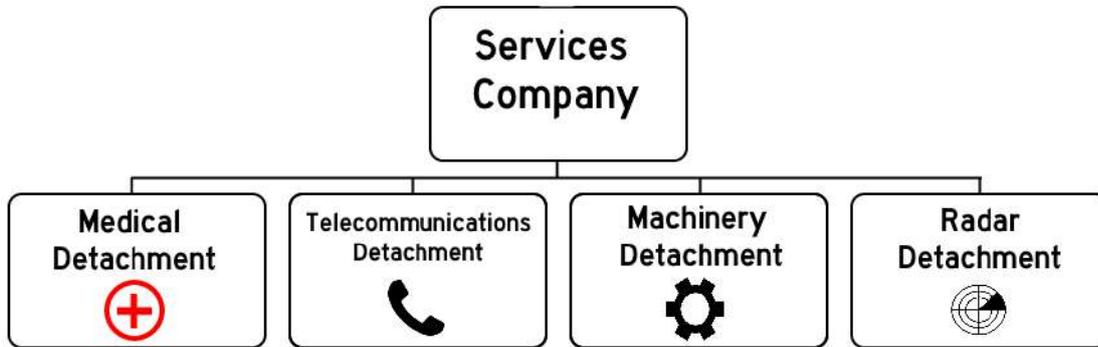


Figure 2-4: The Services Company of a battalion



Appendix 3: The role of the Shari'i in the Department of Soldiers

The *Shari'a* is the Arabic word for legislation. Within the Islamic context, the *Shari'a* stands for the Islamic laws that organize the individual and the Islamic *umma* (nation) in all of its aspects. The Islamic State was born with a specific *Shari'a* methodology as laid out in a text written in 2006 by its original al-Qa'ida in Iraq *Shari'a* committee, at the time part of a political front known as the Mujahidin Shura Council. The author, Uthman Ibn Abd al-Rahman al-Tamimi, was a key figure in the movement just at the time when it declared the Islamic State of Iraq, based on the primacy of *Shari'a* in seeking knowledge and the conduct of all state business.¹²³ Through the *Shari'a* Committee, an important pillar of the composition and structure of the early Islamic State, the group enforced the *Shari'a* in all of its ministries and, when the caliphate was declared, its representatives went on to form multiple departments for courts, education, and propagation. Disbanded with the appointment of a caliph—the supreme religious authority in the Islamic State—the Shura Council and Delegated Committees supervised the *Shari'a* committee in each of the Islamic State's departments, bureaus and committees, including the Department of Soldiers. In fact, the Islamic State's integration of Shari'i officials into every function of the state is what makes their organization superior to rival jihadi and Islamist movements. Abu Ali Al-Anbari, the former head Shari'i and Deputy for Syria stated, “The [other] Islamist organizations were only weakened and penetrated [corrupted] through their *Shari'a* component [meaning they had faulty creed and methods]. Any group that does not consider the *Shari'a* as its primary and biggest priorities will end up like these precedents. A group without a *Shari'a* Committee that has a clear [correct Salafi] methodology will end up just like the other factions, [simply] mercenaries.”¹²⁴

The Islamic State's focus on educating its people in accordance with its stated methodology starts in its military camps within the Soldiers' Department. Recruits that join the Islamic State go through different training camps depending on their level of *Shari'a* knowledge. For example, veterans that have previous Jihadi experiences focus less on the *Shari'a* aspects in the training and more on the military training. Other

recruits join different camps called “First Preparation Camps.” In these camps, recruits spend more time learning the *Sharia* and the *manhaj* (methodology) under the supervision of the group’s former Committee of Research and Studies.¹²⁵

The umbrella of *Shari’a* also extends to other sectors within the Islamic State. Hassan Abu Hania mentioned that the *Shari’a* Committee has three main roles. The first one is to supervise speeches of the Caliph and the media department. It also organizes the *Shari’a* courts in civil matters and the committee responsible for *hisba* (morality), soldier’s affairs, and preaching in accordance with the *Shari’a*.¹²⁶ Therefore, a *Shari’a* Committee was instrumental in every aspect of the Islamic State structure from the caliph to soldiers, judiciary, media, morality, and preaching in the mosques. Within the Soldier’s Department, the *Shari’a* Committee managed representatives at each level called “*Shari’i*” (legislator) who served as an advisor to the *amirs*, deputies, and rank and file soldiers. His role is clearly indicated by this communique of IS to its members and followers:

And here the military commander for the mission or the *Shari’a* official accompanying him should undertake it, and the direction should be a little before the launching of the mujahid to battle through mentioning hadiths on the virtue of jihad and endurance on encountering the enemy as well as following the decisions and instructions of the field commander during the battle, along with the virtue of martyrdom in the path of God to raise the banner of Islam and the Caliphate and the virtue of the one struck with wounds in the land of the battle.¹²⁷

The Islamic State draws its legitimacy and appeal by claiming to implement the rightful prophetic methodology that Muslims should follow. Therefore, the enforcement of *Shari’a* not only serves the organization’s own needs of controlling the population’s behavior and commanding loyalty, but it also promotes its product among its ardent ideologues and the immigrants who traveled to join the Islamic State all because of an idea of living in a utopian society governed by Islamic law.

¹ Rukmini Callimachi, “The ISIS Files: When Terrorists Run City Hall,” *The New York Times*, April 4, 2018, <https://www.nytimes.com/interactive/2018/04/04/world/middleeast/isis-documents-mosul-iraq.html>.

² Hannah Arendt, “Eichmann in Jerusalem: A Report on the Banality of Evil,” *The New Yorker*, 1963, <https://www.newyorker.com/magazine/1963/02/16/eichmann-in-jerusalem-i>.

³ This concept is derived from the *Hadith*, a collection of the words and action of the Prophet Mohammad. See: Jennifer Boutz, Hannah Benninger, and Alia Lancaster, “Exploiting the Prophet’s Authority: How Islamic State Propaganda Uses *Hadith* Quotation to Assert Legitimacy,” *Studies in Conflict & Terrorism* 42, no. 11, 2019, 972-996, DOI: 10.1080/1057610X.2018.1431363.

⁴ Haroro Ingram, Craig Whiteside, and Charlie Winter, “The Islamic State’s Global Insurgency and its Counterstrategy Implications,” International Centre for Counter-Terrorism- The Hague, (November 2020), 14.

⁵ Cole Bunzel, “The ISIS Files: The Islamic State’s Ideology: A History of a Rift,” The Program on Extremism at George Washington University, June 2020, <https://isisfiles.gwu.edu/downloads/kp78gg36g?locale=en>.

⁶ Craig Whiteside, “Pedigree of Terror: The Myth of the Ba’ath Influence on the Islamic State,” *Perspectives on Terrorism* 11, no. 3, 2017, 10.

⁷ Patrick B. Johnston, Jacob N. Shapiro, Howard J. Shatz, Benjamin Bahney, Danielle F. Jung, Patrick K. Ryan, and Jonathan Wallace, *Foundations of the Islamic State: management, money, and terror in Iraq, 2005-2010*, Santa Monica, CA: RAND Corporation, 2016, 76-80.

⁸ Aymenn al-Tamimi, “The Evolution in Islamic State Administration: The Documentary Evidence,” *Perspectives on Terrorism* 9, no. 4, August 2015, 118.

⁹ Husham al-Hashimi, “ISIS’s New Leadership: Past Lessons in a New Strategic Environment,” Center for Global Policy, August 2020, <https://cgpolicy.org/articles/iss-new-leadership-past-lessons-in-a-new-strategic-environment/>; Craig Whiteside and Anas Elallame, “Accidental Ethnographers: The Islamic State’s Tribal Engagement Experiment,” *Small Wars and Insurgencies* 31, no. 2, 2020, 219-240, DOI: 10.1080/09592318.2020.1713529.

¹⁰ Bill Roggio, “Iraqi Forces Kill al-Qaeda’s Top Military Commander in the North,” *Long War Journal*, April 20, 2010, <https://www.fdd.org/analysis/2010/04/20/iraqi-forces-kill-al-qaeda-s-top-military-commander-in-the-north/>.

¹¹ Aymenn Jawad Al-Tamimi, “An Account of Abu Bakr al-Baghdadi and Islamic State Succession Lines,” *Aymenn Jawad Al-Tamimi’s Blog*, January 24, 2016, <https://www.aymennjawad.org/2016/01/an-account-of-abu-bakr-al-baghdadi-islamic-state.>; Ahmed Hashim, *The Caliphate at War: The Ideological, Organizational and Military Innovations of Islamic State*, London: Hurst Publishers, 2018, 210.

¹² Christoph Reuter, “The Terror Strategist: Secret Files Reveal the Structure of Islamic State,” *Der Spiegel*, April 18, 2015, <http://www.spiegel.de/international/world/islamic-state-files-show-structure-of-islamist-terror-group-a-1029274.html>.

¹³ Abu Mutazz is described as Baghdadi’s “deputy for Iraq.” See: Aymenn Jawad Al-Tamimi, “Opposition to Abu Bakr al-Baghdadi: The Testimony of a Former Amni,” *Aymenn Jawad Al-Tamimi’s Blog*, May 21, 2019, <http://www.aymennjawad.org/22715/opposition-to-abu-bakr-al-baghdadi-the-testimony>; To understand al-Bilawi and al-Suwaydawi’s role leading military operations (including special operation raids) see: Craig Whiteside, Ian Rice, and Daniele Raineri, “Black Ops: Islamic State and Innovation in Irregular Warfare,” *Studies in Conflict & Terrorism*, 2019, DOI: 10.1080/1057610X.2019.1628623; Eric Schmitt, “A Raid on ISIS Yields a Trove of Intelligence,” *The New York Times*, June 8, 2015, https://www.nytimes.com/2015/06/09/world/middleeast/us-raid-in-syria-uncovers-details-on-isis-leadership-and-finances.html?_r=0.

¹⁴ Al-Tamimi, “An Account of Abu Bakr al-Baghdadi and Islamic State Succession Lines,” 2016; Hashim, *The Caliphate at War*, 2018. There are reports that Umar al-Shishani was replaced by Gulmurod Khalimov, a former policeman from Tajikistan, but there is uncertainty surrounding this claim. It is likely he was a high-ranking member of the military leadership. See: Andrew E. Kramer, “Tajik Police Commander, Trained in U.S., Appears to Rise in Islamic State Ranks,” *The New York Times*, November 10, 2016, <https://www.nytimes.com/2016/11/11/world/asia/tajikistan-islamic-state-isis.html>.

¹⁵ Daniele Raineri, “According to Reuters in 2017 the other “leading contender” to replace Al-Baghdadi was Iyad al Obeidi aka Abu Saleh Haifa, “al sheykh al mujahid” (means: very important guy). Killed in West Mosul during the final stage of the battle for the city. Keeping it short. Here’s the bio,” Twitter, March 7, 2019, <https://twitter.com/DanieleRaineri/status/1103758944432988160?s=20>.

¹⁶ Haroro Ingram, Craig Whiteside, and Charlie Winter, *The ISIS Reader: Milestone Texts of the Islamic State Movement*, New York: Oxford University Press, 2020, 235-248.

¹⁷ By irregular fashion we mean assassination, subversion, and infiltration of rivals. Islamic State military forces operated in a hybrid fashion during this period, with both irregular and small conventional units operating in the same space against different opponents. See: Charles Lister, *The Syrian Jihad: Al-Qaeda, Islamic State, and the Evolution of an Insurgency*, New York: Oxford University Press, 2015, 101-168; Hashim, *The Caliphate at War*, 2018, 205.

¹⁸ For a description of the Islamic State’s adaptation of Mao’s framework, see: Craig Whiteside, “New Masters of Revolutionary Warfare: The Islamic State Movement (2002-2016),” *Perspectives on Terrorism* 10, no. 4, August 2016, 6-20. On *tamkin* as a concept, see: Ingram, Whiteside, and Winter, *The ISIS Reader*, 2020, 129-134.

¹⁹ Although the units were organized in traditional division, brigade, battalion (from high to low) structure common to most conventional armies, there is no correlation between numbers, which varied greatly and were much smaller than, for example, an American division of roughly 10,000 soldiers. These divisions probably had several hundred to several thousand at the height of the caliphate.

²⁰ For example, one leave card for a soldier fighting as part of Our Mother A’isha Battalion had his chit signed by the Amir of the Dabiq Army: *Diwan al-Jund* Ninewa, but the letterhead is from Wilayat Ninewa: al-Jund. See: Aymenn Jawad Al-Tamimi, “Archive of Islamic State Administrative Documents,” 2015, Specimen 8W: Leave Permit Card for a Soldier, *Aymenn Jawad Al-Tamimi’s Blog*, January 27, 2015, <https://www.aymennjawad.org/2015/01/archive-of-islamic-state-administrative-documents>.

²¹ Aymenn Jawad al-Tamimi, “The Islamic State and the Kurds: The Documentary Evidence,” *CTC Sentinel* 10, no. 8, September 2017, 33-38, <https://www.etc.usma.edu/the-islamic-state-and-the-kurds-the-documentary-evidence/>.; Shelly Kittleson, “Why liberating Mosul won't lead to the end of IS,” *Al-Monitor*, May 10, 2017, <https://www.al-monitor.com/pulse/originals/2017/05/mosul-hawija-tal-afar-albaaji-iraq-syria-is.html>.;

Pieter Van Ostaeyen, “Katibat al-Battar and the Belgian Fighters in Syria,” *Peter Van Ostaeyen's Blog*, January 21, 2015, <https://pietervanostaeyen.com/2015/01/21/katibat-al-battar-and-the-belgian-fighters-in-syria/>. (Academic login required).

²² The Dabiq Army construct had other issues, and conflicts between foreign fighter units and local authorities supposedly forced the *Diwan al-Jund* leadership to disband at least one large battalion of Tunisians due to concerns that its loyalties to compatriots outweighed that of the caliph. See: Michael Weiss, “How ISIS Picks its Suicide Bombers,” *The Daily Beast*, November 16, 2015, <https://www.thedailybeast.com/how-isis-picks-its-suicide-bombers>.

²³ Husham al-Hashimi, “ISIS 2020: New Structures and Leaders in Iraq Revealed,” Center for Global Policy, May 19, 2020, <https://cgpolicy.org/articles/isis-2020-new-structures-and-leaders-in-iraq-revealed/>.

²⁴ Islamic State, “The Structure of the Caliphate,” al-Furqan Media, July 6, 2016, available at: <https://jihadology.net/2016/07/06/new-video-message-from-the-islamic-state-the-structure-of-the-caliphate/>; To read the full transcript of the video and an accompanying analysis, see: Ingram, Whiteside, and Winter, *The ISIS Reader*, 2020, 235-248.

²⁵ Hashim, *The Caliphate at War*, 2018, 213. The European research company Conflict Armament Research has six reports on Islamic State weapons manufacturing production. See: “Weapons of the Islamic State: A Three-year Investigation in Iraq and Syria,” Conflict Armament Research, December 2017, <https://www.conflictarm.com/reports/weapons-of-the-islamic-state/>.

²⁶ For a full text and translation, see: Aymenn Jawad Al-Tamimi, “Principles in the Administration of the Islamic State’ - Full text and translation,” *Aymenn Jawad Al-Tamimi's Blog*, December 7, 2015, 12, <https://www.aymennjawad.org/18215/principles-in-the-administration-of-the-islamic>.

²⁷ Bill Roggio, “The Demise of Abu Azzam,” *Long War Journal*, September 26, 2005, https://www.longwarjournal.org/archives/2005/09/the_demise_of_a_2.php.

²⁸ ISIS Files 34_001553. Other camps are named for ministers of war Abu Hamza al-Muhajir, Abu Ibrahim Zaidi, Abu Mu'taz al-Qurashi, and movement leaders Abu Umar al-Baghdadi (2006-2010) and Abu Musab al-Zarqawi (2002-2006).

²⁹ See: Ingram, Whiteside, and Winter, *The ISIS Reader*, 2020, 93-106.

³⁰ ISIS Files 13_000985, ISIS Files 24_001318_03.

³¹ The ‘Administration of the Camps’ (Idarat al-Mu’askarat) produced at least one textbook (largely plagiarized with appropriate adjustments), see: Aymenn Jawad Al-Tamimi, “The Archivist: Unseen Islamic State Military Commanders Manual: Qualities and Manners of the Mujahid Commander,” *Aymenn Jawad Al-Tamimi’s Blog*, April 11, 2016, <https://www.aymennjawad.org/18704/the-archivist-unseen-islamic-state-military>.; Aymenn Jawad Al-Tamimi, “The Archivist: Unseen Islamic State Training Camp,” *Aymenn Jawad Al-Tamimi’s Blog*, February 4, 2017, <https://www.aymennjawad.org/19639/the-archivist-unseen-islamic-state-training-camp>. For contract information, see: Al-Tamimi, “The Evolution in Islamic State Administration,” 2015, 124.

³² ISIS Files 13_000987

³³ Al-Tamimi, “Principles in the Administration of the Islamic State,” 2015, 16.

³⁴ Assaf Moghadam, “The Salafi-Jihad as a Religious Ideology,” *CTC Sentinel* 1, no. 3, February 2008, 14-16, <https://ctc.usma.edu/volume-1-issue-3/>.

³⁵ Bunzel, “The Islamic State’s Ideology: History of a Rift,” 2020, 4.

³⁶ Luis Lugo, Alan Cooperman, James Bell, Erin O’Connell, and Sandra Stencel, “The World’s Muslims: Religion, Politics and Society,” Pew Research Center, April 30, 2013, <https://www.pewforum.org/2013/04/30/the-worlds-muslims-religion-politics-society-overview/>.; Moorthy Muthuswamy, “A Conceptual Framework of Salafi Radicalization: An Underlying Theme and its Enablers,” *Science, Religion & Culture* 5, no. 1, 2018, 51-72, <https://researcherslinks.com/current-issues/A-Conceptual-Framework-Salafi-Radicalization/9/1/1816>.

³⁷ Jacob Olidort, “Inside the Caliphate’s Classroom: Textbooks, Guidance Literature, and Indoctrination Methods of the Islamic State,” The Washington Institute for Near East Policy, August 2016, <https://www.washingtoninstitute.org/policy-analysis/view/inside-the-caliphates-classroom>.

³⁸ We thank Dr. Michael Jones of the U.S. Naval War College program at the Naval Postgraduate School for this suggestion; See: Paddy Griffith, *The Art of War of Revolutionary France, 1789-1802*, London: Greenhill Books, 1998, 88-106.

³⁹ Geoffrey Megargee, *War of Annihilation: Combat and Genocide on the Eastern Front, 1941*, Lanham, MD: Roman & Littlefield Publishers, 2006, 6-17.

⁴⁰ Wolfram Wette, *The Wehrmacht: History, Myth, Reality*, Cambridge, MA: Harvard University Press, 2006, 90-138.

⁴¹ Omer Bartov, *Hitler’s Army: Soldiers, Nazis, and War in the Third Reich*, New York: Oxford University Press, 1992, 109-125.

⁴² Called National Socialist Leadership Officers (NSFOs), see Bartov, *Hitler’s Army*, 1992, 135.

⁴³ The OKW had its own propaganda department that sanitized its orders to make it appear less culpable in its participation in atrocities. Wette, *The Wehrmacht*, 2006, 198. For unit distribution of propaganda, see Wette, *The Wehrmacht*, 2006, 96; Bartov, *Hitler’s Army*, 1992, 125, 135.

⁴⁴ Bartov, *Hitler’s Army*, 1992, 182.

⁴⁵ Beau Pillot, “The Insurgency Business: The Islamic State in Iraq and Syria, 2010-2016,” Naval Postgraduate School, Dudley Knox Library, Thesis and Dissertation Collection, December 2017, 40-50, <https://calhoun.nps.edu/handle/10945/56783>.

⁴⁶ ISIS Files 13_000987. The longevity of this practice of vetting and placing Shari'i into different wings and units of the Islamic State can be seen in the released interrogation files of the current caliph, Abu Ibrahim, who was the Shari'i of Mosul for the Islamic State of Iraq for most of 2007 and into 2008. This seems to have been his role in the organization from the very beginning of his long career in the movement. See: Daniel Milton, "The al-Mawla TIRs: An Analytical Discussion with Cole Bunzel, Haroro Ingram, Gina Ligon, and Craig Whiteside," *CTC Sentinel* 13, no. 9, September 2020, <https://ctc.usma.edu/the-al-mawla-tirs-an-analytical-discussion-with-cole-bunzel-haroro-ingram-gina-ligon-and-craig-whiteside/>.

⁴⁷ Megargee, *War of Annihilation*, 2006, 9; ISIS Files 36_001645_02.

⁴⁸ In addition to the planned ethnic cleansing of the East for "living space," the Nazi regime was still auctioning stolen Jewish property as late as April 1945. This practice is almost identical to the "booty" practices of the Islamic State, which sells or rents stolen Shi'a property back to Sunnis in Iraq and has done so since 2005. See: Richard Bessel, *Nazism and War*, New York: Random House, 2006, 155; "Study of the Insurgency in Anbar Province, Iraq: Chapter Six (2006)," Department of Defense, June 13, 2007 (declassified 2015), 51-52, a PDF copy is available at: <https://ahec.armywarcollege.edu/CENTCOM-IRAQ-papers/1007.%20Chapter%206.pdf>.

⁴⁹ Will McCants, "The Believer: How an Introvert with a Passion for Religion and Soccer became Abu Bakr al-Baghdadi, Leader of the Islamic State," *The Brookings Essay*, September 1, 2015, <http://csweb.brookings.edu/content/research/essays/2015/thebeliever.html>.

⁵⁰ Daniel Milton, "The al-Mawla TIRs," 2020.

⁵¹ Ingram, Whiteside, and Winter, *The ISIS Reader*, 2020, 235-248.

⁵² Johnston et al., *Foundations of the Islamic State*, 75, https://www.rand.org/pubs/research_reports/RR1192.html.

⁵³ Chart on ISIS Files 13_000987.

⁵⁴ Daniel Milton, "The al-Mawla TIRs," 2020, 19-20.

⁵⁵ Only 37% of Sharia Amirs at the sector level were filled in 2008 (Johnson et al., *Foundations of the Islamic State*, 2016, 97), and it is unknown how many of these positions were filled during the period of the ISIS Files.

⁵⁶ Mike Giglio, *Shatter the Nations: ISIS and the War for the Caliphate*, New York: Public Affairs, 2019, 239-240.

⁵⁷ Al-Tamimi, "Archive of Islamic State Administrative Documents," 2015, Part1 – Specimen 1C: List of hudud punishments, Aleppo Province.

⁵⁸ Bessel, *Nazism and War*, 2006, 141.

⁵⁹ ISIS Files 36_001648_38.

⁶⁰ Harmony Program, "Tactical Interrogation Report (TIR) of Amir Muhammad Sa'id 'Abd-al-Rahman al-Mawla, Report B and C," Combating Terrorism Center at West Point, declassified and released in September 2020, <https://ctc.usma.edu/harmony-program/al-mawla-tactical-interrogation-report-b/> and <https://ctc.usma.edu/harmony-program/al-mawla-tactical-interrogation-report-c/>.

⁶¹ Jessica Blankshain, “A Primer on US Civil-Military Relations for National Security Practitioners,” U.S. Naval War College, July 2020, a PDF copy is available at: <https://media.defense.gov/2020/Jul/07/2002449936/-1/-1/1/BLANKSHAIN.PDF>.

⁶² The Reichswehr was fundamentally and historically anti-Semitic, but Jews had served in the military until 1935, when Hitler introduced the Law for the Restoration of the Professional Civil Service. See: Wette, *The Wehrmacht*, 2006, 69-89.

⁶³ Al-Tamimi, “Archive of Islamic State Administrative Documents,” 2015, Part 3 - Specimen 26H: Call for allegiance pledges, Dijla province.

⁶⁴ ISIS Files 36_001648_18

⁶⁵ ISIS Files 34_001556; ISIS Files 35_001602_01

⁶⁶ ISIS Files 36_001648_17

⁶⁷ ISIS Files 12_000966

⁶⁸ ISIS Files 36_001648_34 and ISIS Files 36_001648_35

⁶⁹ ISIS Files 36_001645_02

⁷⁰ ISIS Files 36_001648_14

⁷¹ Ibid.

⁷² ISIS Files 36_001648_08

⁷³ Craig Whiteside, “Nine Bullets for the Traitors, One for the Enemy: The Slogans and Strategy behind the Islamic State’s Campaign to Defeat the Sunni Awakening (2006-2017),” International Centre for Counter-Terrorism- The Hague, September 2018, DOI: <http://dx.doi.org/10.19165/2018.1.07>.

⁷⁴ Al-Tamimi, “Archive of Islamic State Administrative Documents,” 2015, Part I - Specimen 1B: Invitation to Repentance: Euphrates Province, January 2015.

⁷⁵ This information came directly from the former *amir* of the Islamic State Delegated Committee after capture. See: Husham al-Hashimi, “Interview: ISIS’s Abdul Nasser Qardash,” Center for Global Policy, June 4, 2020, <https://cgpolicy.org/articles/interview-isiss-abdul-nasser-qardash/>. Al-Hashimi’s work corroborates the work of Al-Tamimi. See: Aymenn Jawad Al-Tamimi, “Opposition to Abu Bakr al-Baghdadi: Testimony on 'Repentance' Cases in Wilayat al-Furat,” *Aymen Jawad Al-Tamimi’s Blog*, October 26, 2019, <http://www.aymennjawad.org/23413/opposition-to-abu-bakr-al-baghdadi-testimony-on>.

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⁷⁷ Al-Tamimi, “Archive of Islamic State Administrative Documents,” 2015, Part 2 – Specimen 12K: Anbar Media Notification.

⁷⁸ Al-Tamimi, “Archive of Islamic State Administrative Documents,” 2015, Part 1 – Specimen 7B: Joint statement for mobilization, al-Bab, Aleppo (2013).

⁷⁹ Al-Tamimi, “Archive of Islamic State Administrative Documents,” 2015, Part 3 - Specimen 33V: Mobilization call for Raqqa area.

⁸⁰ ISIS Files 34_001566

⁸¹ Al-Hashimi, “Interview: ISIS’ Abdul Nasser Qardash,” 2020

⁸² Mara Revkin, “The Legal Foundations of the Islamic State,” Brookings Institute, July 2016, 12-13, <https://www.brookings.edu/research/the-legal-foundations-of-the-islamic-state/>.

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⁸⁴ Revkin, “The Legal Foundations of the Islamic State,” 2016, 32.

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⁸⁷ Harmony Program, “A Budget of ISI Southern Karkh Region from 2-15 March 2007,” Combating Terrorism Center at West Point, <https://ctc.usma.edu/harmony-program/a-budget-of-isi-southern-karkh-region-from-2-15-march-2007-original-language/>.

⁸⁸ Milton, “al-Mawla TIRs,” 2020.

⁸⁹ Harmony Program, “A Handwritten Letter from Ali to His Supervisors Detailing the Situation in Mosul,” Combating Terrorism Center at West Point, <https://ctc.usma.edu/harmony-program/a-handwritten-letter-from-ali-to-his-supervisors-detailing-the-situation-in-mosul-original-language/>.

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⁹⁴ See: Ingram, Whiteside, and Winter, *The ISIS Reader*, 2020, 70-76.

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¹⁰⁵ In fact, the group has outsourced work to associate groups that can often be seen as criminal, but has maintained high standards for its pledging members. This standard was especially high for former regime members. See: Whiteside, “Pedigree of Terror,” 2017.

¹⁰⁶ Bunzel, “The Islamic State’s Ideology,” 2020, 11-12.

¹⁰⁷ Eric Robinson, Daniel Egel, Patrick B. Johnston, Sean Mann, Alexander D. Rothenberg, and David Stebbins, *When the Islamic State Comes to Town: The Economic Impact of Islamic State Governance in Iraq and Syria*, Santa Monica, CA: RAND Corporation, 2017, 183, https://www.rand.org/pubs/research_reports/RR1970.html.

¹⁰⁸ Ingram, Whiteside, and Winter, *The ISIS Reader*, 2020, 235-248.

¹⁰⁹ Al-Tamimi, “Archive of Islamic State Administrative Documents,” 2015, Specimens: 30V, 34V; ISIS Files 13_000987; ISIS Files 13_000992.

¹¹⁰ Al-Tamimi, “Archive of Islamic State Administrative Documents,” 2015, Specimens: 8E, 25O, 27N, 27O, 30X, 30Z, 34U, 19D, T30X, 17G, 32Z, 19R, and 33A.

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¹¹⁴ For Camp Sheikh Abu Musab al-Zarqawi (Multiple locations: Damascus, Kirkuk, Salahuddin, Nineveh, Hit), see: Al-Tamimi, “Archive of Islamic State Administrative Documents,” 2015, Specimen 38J; For Camp Sheikh Abu Musab al-Zarqawi and Camps Abu Ahmad al-Jubouri (Nineveh), Ahl al Azm camp (Damascus), and Abdallah bin Omar (Tel Afar/Jazira Wilaya), see: Caleb Weiss and Bill Roggio, “Over 100 jihadist training camps identified in Iraq and Syria,” *Long War Journal*, June 21, 2015, <https://www.longwarjournal.org/archives/2015/06/over-100-jihadist-training-camps-identified-in-iraq-and-syria.php>; For Camp Abdulrahman al-Biylawi (Wilayat Janub), see: Caleb Weiss, “The Islamic State’s Abu Abdulrahman al Bilawi camp in “Wilayat al Janub” #Iraq. Also shown last Dec and in March,” Twitter, November 27, 2015, <https://twitter.com/Weissenberg7/status/670349671706050561?s=20>; For Camp Abu Sumaya Ansari (E. Mosul), see: Gareth Browne, “Mosul was ‘epicentre’ of Russian-speaking Islamic State fighters,” *The New Arab*, December 9, 2015, <https://english.alaraby.co.uk/english/indepth/2016/12/9/mosul-was-epicentre-of-russian-speaking-islamic-state-fighters>; For information on the camps in general, see: Aymenn Jawad Al-Tamimi, “Islamic State Training Camps and Military Divisions,” *Aymenn Jawad Al-Tamimi’s Blog*, <http://www.aymennjawad.org/2015/06/islamic-state-training-camps-and-military>; For The Sheikhayn Camp (Two Sheikhs existed since 2011 in Anbar, see: Whiteside, Rice, and Raineri, “Black Ops,” 2019.

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¹¹⁶ Al-Hashimi, “ISIS 2020,” 2020.

¹¹⁷ The Amir of the Delegated committee comments on this adhoc arrangement in his interview with the late Iraqi expert Husham al-Hashimi, claiming that knowledge of forces in the Wilayat was complicated by “the large number of internal divisions among field commanders.” See: Al-Hashimi, “Interview,” 2020.

¹¹⁸ For the Al-Furqan Division (Right Bank Nineveh) and Hamzah bin Abdulmutallab Brigade, see: ISIS Files 000981; For the Omar bin al-Khattab Brigade, see: Al-Tamimi, “Archive of Islamic State Administrative Documents,” 2015, Specimen: 39Y; For the Ali Ibn Abi Talib Brigade, see: ISIS Files 000981; For the Abu Obaida Bin Jarrah Brigade, see: ISIS Files 000981; For the Auxiliary Battalions, see: Al-Tamimi, “Archive of Islamic State Administrative Documents,” 2015, Specimens: 34S/34T, “Emergency Bn/Gen Support”; ISIS Files 000981; For the Farouk Brigade, see: ISIS Files 000981; Hugo Kaaman, “(THREAD) SVBIED branding: At its height IS 'caliphate' was divided into a number of provinces ('wilayat'), w/ each one responsible for manufacturing their own SVBIEDs. Each wilayah had brigades/battalions specifically dedicated to SVBIED operations, often donning unique logos /1,” Twitter, June 16, 2018, <https://twitter.com/HKaaman/status/1007923894890659841?s=20>.; For the Al-Mu'ta Division (Left Bank Nineveh), see: Al-Tamimi, “Archive of Islamic State Administrative Documents,” 2015, Specimens: 25L/M, Jafar Al-Tayyar Brigade, 25L/41K, and 25L; For the Zaid bin Haritha Brigade, see: ISIS Files 000981; For the Khalid bin al-Walid Brigade, see: ISIS Files 000981; Al-Tamimi, “Archive of Islamic State Administrative Documents,” 2015, Specimens: 31S; For the Abdullah bin Rawahah Brigade, see: Al-Tamimi, “Archive of Islamic State Administrative Documents,” 2015, Specimens: 31X, 30Q; for the al-Dhariba (Katibat al-QaQa: “Strike Force”), see: Al-Tamimi, “Archive of Islamic State Administrative Documents,” 2015, Specimens: 25L/N; For the Haji Ali al-Ansari area, see: Al-Tamimi, “Archive of Islamic State Administrative Documents,” 2015, Specimens: 36K; For the ‘Ayn Jalut Division and Ibn Taymiyya Brigade, see: Aymenn Jawad Al-Tamimi, “Opposition to Abu Bakr al-Baghdadi: The Testimony of a Former Amni (II),” *Aymenn Jawad Al-Tamimi's Blog*, September 29, 2019, <http://www.aymennjawad.org/23303/opposition-to-abu-bakr-al-baghdadi-the-testimony>.; For the al-Fatah Division/LIwa Tabuk, see: Al-Tamimi, “Archive of Islamic State Administrative Documents,” 2015, Specimens: 42T, 42 S; For the Dabiq Division (Raqqqa), see: Al-Tamimi, “Archive of Islamic State Administrative Documents,” 2015, Specimens: 30U, 30V, 35E, and 35F; For the Al-Furqan Brigade, see: Al-Tamimi, “Archive of Islamic State Administrative Documents,” 2015, Specimens: 22P; For the al-Sa'ad bin Muadh Battalion, see: Al-Tamimi, “Archive of Islamic State Administrative Documents,” 2015, Specimens: 22P, 24V; For the Al-Qadisiyah Division (Salah al-Din), see: Al-Tamimi, “Archive of Islamic State Administrative Documents,” 2015, Specimens: 16U, 32T, 32S; for the Nahavand “Combat Team” still active in Mosul 2020 according to coalition press reports, see: Al-Tamimi, “Archive of Islamic State Administrative Documents,” 2015, Specimens: 32Z; “Defeating Daesh Highlights of the Week,” Combined Joint Task Force Operation Inherent Resolve, Public Affairs Office, March 12, 2020, <https://www.inherentresolve.mil/Portals/14/Documents/Security%20Highlights/2020/03.%20March/CJTF-OIR%20Press%20Release-20200312-02-Defeating%20Daesh%20Highlights.pdf?ver=2020-03-13-022958-773>.; Iraq: Four ISIS terrorists arrested in left side of Mosul,” *Shia Waves*, May 27, 2020, <http://shiawaves.com/english/news-archive/9186-iraq-four-isis-terrorists-arrested-in-left-side-of-mosul>; “Defeating Daesh Highlights of the Week July 29, 2020,” Combined Joint Task Force Operation Inherent Resolve, Public Affairs Office, July 29, 2020, <https://www.centcom.mil/MEDIA/NEWS-ARTICLES/News-Article-View/Article/2292975/defeating-daesh-highlights-of-the-week-july-29-2020/>.; Regarding the unit with tanks attached to Nahavand - Othman Bin-Affan Brigade, see: “Armour in the Islamic State – The Story of ‘The Workshop’,” *Oryx*, August 31, 2017, <https://>

¹¹⁹ For foreign battalions in the Dabiq Army, Katibat al-Battar al-Libi (Libyan/Belgian), see: Aymenn Jawad Al-Tamimi, “Muhajireen Battalions in Syria (Part Two),” *Syria Comment*, April 25, 2014, <https://www.joshualandis.com/blog/muhajireen-battalions-syria-part-two/>; Peter Van Ostaeyen, “Katibat al-Battar and the Belgian Fighters in Syria,” *Peter Van Ostaeyen’s Blog*, January 21, 2015, <https://pietervanostaeyen.com/2015/01/21/katibat-al-battar-and-the-belgian-fighters-in-syria/>. (Academic login required); For mentions of the Tariq Ben Ziad Battalion (Tunisia/French), Nahawand Battalion (Uighur), Al-Aqsa Battalion (Shishani’s Chechens), and Furqan Brigade of Russian snipers, see: Shelly Kittleson, “Why liberating Mosul won’t lead to the end of IS,” *Al-Monitor*, May 10, 2017, <https://www.al-monitor.com/pulse/originals/2017/05/mosul-hawija-tal-afar-albaaji-iraq-syria-is.html>; for the Salahuddin Battalion (Kurdish), see: Al-Tamimi, “The Islamic State and the Kurds,” 2017; for the Imam Bukhari Battalion (Uzbeks), see: Al-Tamimi, “Muhajireen Battalions in Syria (Part Two),” 2014; for al-Kawaser, see: “Daesh Daily: An Update on ISIS Activities,” *Daesh Daily*, December 11, 2018, <https://www.daeshdaily.com/december-11-2018/>; For the Our Mother Aisha Battalion (Ninewa) and Dabiq Army Amir, see: Al-Tamimi, “Archive of Islamic State Administrative Documents,” 2015, Specimens: 8W; For the Jund al-Sham (Lebanese) and Sheikh Abu al-Nur al-Maqdisi Brigade, see: Al-Tamimi, “Muhajireen Battalions in Syria (Part Two),” 2014; For the Al Qadisiyah battalion (Kobani), see: Al-Tamimi, “Archive of Islamic State Administrative Documents,” 2015, Specimens: 40Q/R.

¹²⁰ For the Army of Al-Usra (Specialized Defense force of Mosul), see: Al-Tamimi, “Archive of Islamic State Administrative Documents,” 2015, Specimens: 43C; for the Al-Zilzal (Earthquake) Battalion, see: Al-Tamimi, “Archive of Islamic State Administrative Documents,” 2015, Specimens: 26i; See also: “ISIS hole dup in Mosul preparation for ground attack,” *Shafaq News*, February 25, 2015, <https://shafaq.com/en/report/isis-holed-up-in-mosul-preparation-for-ground-attack>; Nehal Mostafa, “32 IS fighters, including 3 leaders, killed in airstrikes in western Mosul,” *Iraqi News*, April 9, 2017, <https://www.iraqinews.com/iraq-war/32-fighters-including-three-leaders-killed-airstrikes-western-mosul/>; ISIS Files 36_001648_67.

¹²¹ Al-Hashimi, “Interview,” 2020; For the Storming and Intrusions Commandos Battalion and the Abu Obeida ibn al Jarrah inghimasi battalion, see: Al-Tamimi, “Archive of Islamic State Administrative Documents,” 2015, Specimens: 31U; For the Farqat Dhat al-Sawari Snipers Battalion, see: Al-Tamimi, “Archive of Islamic State Administrative Documents,” 2015, Specimens: 31V; Hugo Kaaman, “(THREAD),” June 16, 2020; For the Manufacturing Explosives Battalion, see: Al-Tamimi, “Archive of Islamic State Administrative Documents,” 2015, Specimens: 17F; For the Armor Resistance/Anti-Tank Battalion (“Battalion of Heavy Weaponry”) see: “Armour in the Islamic State,” 2017.

¹²² This exhaustive list of camps was produced by Caleb Weiss and Bill Roggio in the *Long War Journal*. An interactive map of these camps with geolocations can be found at: <https://www.google.com/maps/d/viewer?mid=15LgQWYrye1TQAUhArM1G6HNnPQk&ll=34.75007563510037%2C40.1759488999998&z=7>.

¹²³ Uthman ibn Abd al-Rahman al-Tamimi, *Ilam al-anam bi-milad Dawlat al-Islam* [Informing mankind of the birth of the Islamic State], Muassasat al-Furqan, 2007, 9-10.

¹²⁴ Aymenn Jawad Al-Tamimi, “The Biography of Abu Ali Al-Anbari: Full Translation and Analysis,” *Aymenn Jawad Al-Tamimi’s Blog*, December 17, 2018, 79, <http://www.aymennjawad.org/21877/the-biography-of-abu-ali-al-anbari-full>.

¹²⁵ Al-Tamimi, “Principles in the Administration of the Islamic State,” 2015.

¹²⁶ Hassan Abu Haniyeh, “Daesh’s Organisational Structure,” Al Jazeera Centre for Studies, December 3, 2014, <https://studies.aljazeera.net/en/dossiers/decipheringdaeshoriginsimpactandfuture/2014/12/201412395930929444.html>.

¹²⁷ Al-Tamimi, “Principles in the Administration of the Islamic State,” 2015.