STRUCTURE OF A STATE

CAPTURED DOCUMENTS AND THE ISLAMIC STATE’S ORGANIZATIONAL STRUCTURE

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Structure of a State:
Captured Documents and the Islamic State’s Organizational Structure

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Cover Photo: This image comes from a picture report released by the Islamic State’s Al-Raqqah province in January 2016.
Although I certainly hope that this entire report is illuminating, it is this section, the acknowledgments, that is simultaneously the most humbling and inspiring to me. It is a reminder of the tremendous support I have received from others in trying to bring this product to light. As in many projects, Muhammad al-`Ubaydi played an important role in helping me understand this material from the beginning of the project, but also through his critical feedback on later drafts of the report. Brian Dodwell and Don Rassler provided encouragement, support, and insight that allowed this report to become better than it would have been without their efforts. A special thanks to Audrey Alexander for always being willing to be a sounding board on ideas and presentation. I also feel incredibly fortunate to have had the benefit of two talented experts who served as external reviewers: Aymenn Al-Tamimi and Michael Knights. Their comments helped me refine my thinking in some areas and pushed me to do more in others to uncover additional takeaways. Kristina Hummel did (as usual) a fantastic job in copyediting the report, making it much clearer than it would have otherwise been. Many thanks are owed to Andrew Letzkus and Rich Munson for help with the graphics included in the report. I also want to tip my cap to the leadership team at the Combating Terrorism Center and Department of Social Sciences that has always supported my work: Suzanne Nielsen, Sean Morrow, and Heidi Demarest. Finally, as is the case with a CTC product that uses material captured from terrorist organizations, the largest demonstration of gratitude goes to the men and women who, despite not being able to have their names printed, are the most critical component of the entire process.

About the Author

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Executive Summary

At the high-water mark of the Islamic State’s self-declared caliphate in 2015-2016, the organization controlled a geographic area equivalent in size to the United Kingdom. During this period of time, it attempted to establish governance in those areas while simultaneously carrying out a military campaign against a wide array of adversaries, including non-state, state, and international actors. A significant body of useful literature about the group’s efforts to fight and govern has been written by journalists, scholars, and practitioners, based on sources ranging from interviews with defected fighters and terrified citizens, to analysis of propaganda and leaked documents.

In the midst of all that is known about the Islamic State’s efforts to fight and govern, still relatively little is known about the organizational structure the group created to achieve these purposes. This report contributes to our understanding of this important subject by relying on a number of previously unused primary source documents, including two very large personnel rosters, to provide a unique look at the scope and size of the Islamic State’s governance and military enterprise. Some of the key findings of this report include:

The Islamic State had tens of thousands of males on its payroll in Iraq. Between the two main personnel spreadsheets, the analysis identified over 60,000 unique identification numbers for “employed” males. Together with an internal memorandum explaining the process for issuing identification numbers, this suggests the group’s overall membership was much larger than previous data has shown. It is important to note that some evidence within these spreadsheets suggests that this number applied almost exclusively to Iraq, suggesting the total size of the organization in Iraq and Syria was much larger.

The Islamic State’s total active strength suffered greatly from casualties inflicted by its adversaries. Analysis of the spreadsheet revealed that more than 17,000 of the names listed were for individuals who were likely unavailable for frontline duty, or about 29 percent of the total number of names. The largest category of unavailable personnel was for “martyrs,” which totaled 13,000 names.

Beyond males with an Islamic State identification number, a very large population was supported by the group. These spreadsheets also contained information regarding the number of dependents attached to each Islamic State member. The conservative estimate for these spouses, children, and others is approximately 166,000. Taken together with the males who did have identification numbers, this suggests that the total number of individuals being supported by the group’s payroll in Iraq alone was over 200,000.

The Islamic State dedicated significant personnel resources to its governance efforts. Because these personnel rosters indicate whether an individual was assigned to a military unit or some other role, it is possible to see the Islamic State’s relative investment in these two ventures. In the timeframe covered by these spreadsheets, approximately 18 percent of the Islamic State’s personnel were assigned to governance roles.

The maintenance of law and security was highly prioritized within the Islamic State’s caliphate. When breaking down the types of governance roles assigned to Islamic State personnel, the results show that law enforcement was a large priority. The group’s regular police force was assigned the most personnel by far, followed by its internal security apparatus and religious police unit (Hisbah). Combined, this represents a large commitment to law enforcement. This highlights the importance the group placed on providing street-level security and order, enforcement of sharia law, and the rooting out of spies and other threats to the organization.

Rather than an ad hoc collection of fighters, the Islamic State’s military hierarchy was structured and organized. These documents allow for the most detailed presentation of the group’s military organization to date. Fighters were assigned to divisions, brigades, and battalions. Beyond this typical
military organizational structure, significant efforts were also made to institutionalize administrative, logistical, and morale-building functions within the organization. More broadly, this report also provides a detailed view of the Islamic State's organizational structure. This view contains information that may be useful to a wide variety of scholars and practitioners seeking to understand and respond to the fallout of the collapse of the group's territorial control. For example, this organizational picture may prove useful to prosecutors seeking to understand how to contextualize a defendant's involvement in the organization. Additionally, this report also suggests the need for a cautious approach to anticipating the Islamic State's future. A group that was able to construct such a comprehensive approach to fighting and governance is unlikely to wither away absent sustained and targeted efforts to continue to undermine its organizational structure.
Introduction

The early images of the Islamic State that flashed across televisions screens around the world often portrayed brutality, fanaticism, and violence. These images, which offered ugly insight into the mindset of the group, actually painted only a partial picture of the group’s activities. Behind these more emotional images and the responses, there was another set of images released through the group’s propaganda efforts, which included seemingly organized columns of pickup trucks on the battlefront and individuals inspecting expiration dates on food items on the home front: bureaucracy, order, and structure. That militant organizations such as the Islamic State engage in the minutiae of state-building is not particularly novel. Several previous research efforts have used a variety of sources, from interviews to documents obtained from the battlefield, to illustrate and theorize about these types of activities. However, despite previous research efforts, the organization built by the Islamic State remains a unique and important case study through which to examine the achievements of a militant organization in an extremely competitive environment.

The scope and scale of the group’s efforts to build a state have only been shown in partial, at times incomplete, images. The group’s own presentation of its governance efforts through propaganda provided a self-interested portrayal of a stable, expanding caliphate. On the other hand, governments and groups fighting against the Islamic State had incentives to convey roughly the opposite sentiment, one of a caliphate that never got off the ground and soon crumbled under the weight of its own inadequacies. As tends to be the case, both extremes provide partial truths, with whatever can be termed to be the correct answer lying somewhere in between.

Though not without its own limitations, this report attempts to provide a more holistic and unbiased look at the Islamic State’s overall organization than has previously been available. The nature of this examination comes from tens of thousands of individual entries in two spreadsheets that allow for a comprehensive look at the group’s organizational structure. This view minimizes bias because the documents utilized here were never meant for public consumption, but were instead used to try to track and pay the organization’s personnel.

This report begins by first presenting an overview of the documents upon which it is based. In the course of this discussion, the challenges and limitations inherent in the use of these documents, as well as efforts to arrange and standardize the data, will also receive attention. The report then transitions to the findings from the analysis of the data. These findings touch on three key areas: the size of the male population on the payroll of the Islamic State, the size of the larger population supported by the male population, and the organizational structure of the Islamic State as revealed by the information contained in these documents. Findings on the latter, the group’s organization, occupy the bulk of the report. They provide insight into the relative balance of personnel dedicated to governance as opposed to the military, demonstrate the detailed level of bureaucratization that had taken place within the group as it sought to develop its institutions, and the actual military hierarchy created by the group. Finally, the report concludes with comments regarding the implications of these findings for counterterrorism efforts and for the Islamic State as it currently reconstitutes itself following the downfall of the territorial caliphate it attempted to implement.

Description of the Spreadsheet and Data Structuring Efforts

This report relies on a small number of key documents captured by U.S. military forces in Iraq and Syria. These documents are of two types: spreadsheets and memoranda. The spreadsheets provide most of the data used in this report, while the memoranda mostly provide context and in some cases confirmation regarding information found in the spreadsheets. The spreadsheets are Excel documents that each contain tens of thousands of entries. The memoranda are a small number of documents that provide insight into the bureaucratic policies promulgated by the Islamic State that governed some aspects of how individuals were managed and paid.

There are two spreadsheets that were utilized to present the demographic and organizational information in this report. The first is a spreadsheet that accounted for a monthly financial stipend given to a large number of Islamic State personnel, both fighters and workers alike (herein referred to as the “main” spreadsheet). Although it contains a large amount of information, it only provides a snapshot in time. This means that the main spreadsheet generally contains only one entry per individual, although there were some instances of duplicate entries, which will be discussed later in this section. The main spreadsheet does not provide a recurring series of payments that would allow one to track how payments fluctuated over time.

The second spreadsheet does provide a look at the organization’s payments to individuals over time (herein referred to as the “payment” spreadsheet). Although there are a number of minor differences between the main and payment spreadsheets, the principal difference is that the payment spreadsheet contains more time-series information, while the main spreadsheet contains information on a larger number of individuals.

In addition to information on the financial payments given to each fighter, there is also a large amount of demographic and organizational information contained in both spreadsheets. On the demographic front, information listed includes the following for each individual: name, kunya, tribe, date of birth, and number of family members (wives, children, adult dependents, other dependents). The organizational information includes information about each individual’s assigned diwan, unit, job function, and status (killed, captured, wounded).

While the information about each of the individuals is interesting, the goal of this report is to take that information and, together with a small amount of other captured enemy documents, provide a view of the Islamic State’s organizational hierarchy, as well as basic summary statistics regarding the demographics of its contingent of not only fighters, but non-military personnel that worked to support the group’s governance efforts. As will be discussed below, it is unclear precisely what proportion of the group’s total workforce in Iraq and Syria is represented by this information, although there is some indication that it primarily covers the group’s Iraq-based contingents.

Although both spreadsheets required some structuring to be useful for analysis, these challenges were far more prominent in the case of the main spreadsheet than the payment spreadsheet. The main challenge with the main spreadsheet was that it lacked sufficient uniformity, both in the structure of the overall document as well as the syntax used to describe units, job functions, and an individual’s current status. For example, some rows appeared to be misaligned based on the information that appeared in most of the other rows. In most of the cases, the misalignment was relatively obvious and easily corrected. Using several data analysis techniques, CTC researchers were able to address these inconsistencies and create new columns within the spreadsheet that attempted to standardize the language and information across all of these categories to the greatest extent possible. Despite these efforts, there are still likely anomalies and miscodings within the dataset, although these almost certainly represent a very small number of cases compared to the overall size of the dataset. Any such errors are the fault of the authors.

The time period covered by the main spreadsheet is not readily apparent from the information
contained in the file. Although there are indications that the main spreadsheet was updated as late as December 2016, it is unclear when exactly the information was entered or what time period it represents. However, CTC researchers were able to take some of the information within the main spreadsheet and cross-check it with information contained in the payment spreadsheet to narrow down the timeframe that is likely represented by the data, which is from June 2016 to early September 2016.

By contrast, the time period covered by the payment spreadsheet is directly stated in the data as ranging from January 2016 to May 2017. Because the information contained in the main spreadsheet appears to be from the latter half of 2016, when combining the data for the purpose of analysis, only information from that time period is retained and utilized from the payment spreadsheet unless otherwise noted.

A Note about the Authenticity of the Documents Used in This Report

Over the course of its history, the CTC has been able to utilize unique documents captured by U.S. military forces from terrorist adversaries around the world to bring insight into the workings of terrorist organizations. Because of the excellent and unheralded work of the forces, the CTC has been able to release analyses on foreign fighters, internal group strategy, an array of bureaucratic minutiae, leadership thoughts, and many other subjects. All of this work and the associated documents have, to some extent, contributed to an increased understanding of the inner workings of terrorist organizations and to the advancement of academic scholarship, media reporting, and policy analysis related to these organizations.

Because of the nature of the process that ultimately allows the CTC to release these documents, relatively little detailed information can be publicly disclosed regarding the provenance of the documents. This may raise questions concerning the authenticity of these documents in general, as well as the spreadsheets utilized for this report. There are several reasons that the author is confident in the authenticity of these documents in general. First, experience has shown that terrorist groups produce a significant quantity of this type of material. Indeed, documents very similar to those used in this and other CTC reports have been acquired and released by organizations and individuals who


3 It is important to note that questions about authenticity are not unimportant or unsubstantiated. False documents from the Islamic State have circulated among researchers. See Al-Tamimi’s commentary on this issue on his website at “The New York Times and Alleged Payments to Hurras al-Din: Clarification,” October 31, 2019.

4 Shapiro.
have no affiliation with the CTC. Second, terrorist groups have used the documents released by the CTC to bolster their own claims against other groups, as al-Qa’ida chief Aymen al-Zawahiri did in his contentious debate with the leadership of the Islamic State’s predecessor organization. While past performance does not necessarily indicate future credibility, the use of previous CTC documents by terrorist organizations is not inconsequential in considering this question.

Of course, although these observations provide useful contextual support, ultimately they do not speak to the authenticity of the information utilized for this report. There is, however, at least one way to increase confidence in the authenticity of the documents utilized in this report. It is through a process of cross-verification of specific information contained in these spreadsheets with other information that was not obtained through a similar source. In other words, if some of the details about individual fighters in the spreadsheets used in this report can be verified using other unconnected data holdings, then the chance that the material used in this report is authentic increases.

The unconnected data used for purposes of cross-verification comes from the online archive of internal Islamic State documents maintained by Aymenn Al-Tamimi. Among the many documents contained on his website, a small subset of them contains names and identification numbers. The information can then be used to search the main and payment spreadsheets to see (1) if the listed individuals appear and (2) if other information in the spreadsheets matches what is described in the document. This process was not carried out for all documents, nor are all instances in which this process was carried out described here. A few illustrative examples that compare information found in the spreadsheets used in this report with material found in Al-Tamimi’s archive follow:

Specimen 25P is a document from the administrative office in the Mu’tagh division notifying another unit (the striking force) that one of its soldiers has been transferred to a position in which he will be involved in “technical administration for explosive rigging” and that the transfer took place on April 13, 2016. The records in the payment spreadsheet show that an individual of the same given name and ID number was transferred from the al-Qa’qa battalion into the Al-bara’ Bin Malik battalion with the specific assignment of explosives-rigging. The timing of this transfer also matches in the payment spreadsheet, which shows that it took place sometime in payment periods 1437 Rajab and 1437 Sha’ban.

Specimen 31V contained a list of 15 individuals assigned to the Dhat al-Sawari division as snipers, divided into three separate teams or groups. As noted in footnote 56, each of the leaders of these individual groups were found in the payment spreadsheet and were noted as snipers. Each was also found in the main spreadsheet, although only two of the three referenced their work as a sniper.

Specimen 32Z contains a list of 22 individuals who transferred into the Ministry of Soldiery as fighters after having served in other ministries in some capacity. The author was able to find 18 of these 22 individuals in the payment spreadsheet. Of those 18 individuals, the full names, birth years, kunyas, and identification numbers listed in Specimen 32Z matched what was in the payment spreadsheet. Additionally, the entry for four of the individuals listed in the payment spreadsheet also had some reference to their other ministry service, and this matched what was indicated in Specimen 32Z (individuals 8, 11, 18, and 20). Additionally, all 18 of the individuals first appeared in the spreadsheet in 1437 Sha’ban, suggesting some consistency between how the fighters were treated in the spreadsheet and Specimen 32Z.

The consistency between the data used in this report and the unconnected primary source data already present online served to increase confidence in the authenticity of the data. Having made that point, however, caution is still required in any analysis and interpretation of this data. As has been noted in

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5 In addition to Al-Tamimi’s document archive, see also Rukmini Callimachi, “The ISIS Files,” *New York Times*, April 4, 2018.

previous research, spreadsheets of fighters for some of the Islamic State’s predecessor organizations have shown potential evidence of “ghost soldiers,” fake entries of non-existent fighters listed by local commanders in an effort to pad their own pockets with the extra salary revenue.\(^7\) While this author cannot confirm that each individual entered in this spreadsheet represents a real individual who truly existed in the Islamic State’s caliphate, the conclusion is that this information is generally reliable and can be used to demonstrate interesting facts and trends regarding the organization.

**The Islamic State - By the Numbers**

This section examines the basic demographic information about the payees that is contained in the spreadsheet. This information provides an important overview of the Islamic State’s organizational numeric strength in the summer of 2016, as well as offers some insights regarding the overall population supported by the organization. Additionally, by using this information to categorize each of the individuals into their respective work assignments, this information can also reveal where the organization placed its emphasis.

Because the current study relies on both spreadsheets to provide an overall picture of demographic and organizational picture of the Islamic State, it is important first to discuss how the information in these two spreadsheets was cross-checked to make sure that individuals were not double counted if they appeared in both spreadsheets. Most of the males contained in the Islamic State spreadsheets are identified by an identification number. In theory, this number is intended to be a unique number. According to an internal Islamic State memorandum issued by the group’s Central Administration for Human Resources on November 17, 2016, local administrative offices were responsible for issuing identification numbers to recruits after a period of 30 days.\(^8\) Providing each local office maintained tight control over this process, it should have been able to ensure that duplicate numbers were not used.

In practice, one of the challenges encountered is that in some cases, duplicate numbers were either issued or, at the very least, entered into each of the spreadsheets. Sometimes an individual shared the number with other individuals who, upon further review of the information, appeared to be distinct. In other cases, two individuals had the same identification number and were, in fact, the same individual who for some reason had been entered multiple times into a spreadsheet.\(^9\) Still, in other cases individuals were listed in the spreadsheet without an identification number. This may be because the individual had not yet been inside the Islamic State’s caliphate for the requisite 30-day waiting period. However, according to an internal memorandum issued by the group, individuals were not paid until the 30-day mark, so if this “waiting period” explained why they did not have a census number, it does not explain why they were listed in a payment spreadsheet.\(^10\) This suggests that some other reason that is not readily apparent may account for those individuals who appear in the sheet without an identification number.


\(^8\) NMEC-2017-415185. This document actually appears to be a proposed process from the Central Administration of Human Resources to the governing body of the Islamic State (known as the Delegated Committee). There is not any indication of how much, if at all, this proposal changed current practice or was ultimately implemented.

\(^9\) This comment mostly pertains to the main spreadsheet, as it appears that only one entry was supposed to be made for each individual. The number of times in which the analysis determined individuals with a duplicate identification number were, in all likelihood, the same individual, was small. While “duplicate” entries were intended on some level in the payment spreadsheet (as individuals were entered multiple times over a span of approximately 16 months), even here some identification numbers appeared more than 16 times, suggesting some level of unintended duplication. The author utilized a number of techniques to eliminate all of these duplicate entries, but some duplicate entries likely still exist among the numbers presented throughout this report. The author does believe, however, that the impact of that duplication should be minimal on the overall findings presented throughout.

\(^10\) NMEC-2017-415185.
Finally, as is the case with any data source, there are pros and cons to using these spreadsheets to represent the numeric size of the Islamic State. The Islamic State created these documents for internal purposes and did not likely anticipate that they would be published. In this case, there would be little incentive for whoever was maintaining these spreadsheets to lie or otherwise fabricate the information contained therein. Although it could be possible that these spreadsheets or that the number of individuals were created as an elaborate ruse, that does not seem particularly likely.

**By the Numbers: Basic Demographics**

Taking into consideration all these issues, an examination of the number of unique identification numbers that did exist still provides a valuable look at the overall size of the Islamic State's organization in the latter half of 2016. Recall that the individuals listed here appeared as being financially compensated by the group in some form and as such, only include males. Between the two spreadsheets, there are a total of over 60,000 unique identification numbers (Table 1). It is worth noting that in the main spreadsheet, there another 4,425 rows that had some individual data but no accompanying census number, making the identification of duplicate entries more challenging.\(^{11}\)

<table>
<thead>
<tr>
<th>Identification Numbers</th>
<th>Main Spreadsheet</th>
<th>Payment Spreadsheet</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Identification Numbers</td>
<td>51,606</td>
<td>33,272</td>
</tr>
<tr>
<td>Overlapping Identification Numbers</td>
<td>24,333</td>
<td></td>
</tr>
<tr>
<td>Unique Identification Numbers</td>
<td>27,273</td>
<td>8,939</td>
</tr>
<tr>
<td>Total Individual Identifiers (Main + Payment)</td>
<td>60,545</td>
<td></td>
</tr>
</tbody>
</table>

*Table 1: Unique Identification Numbers in Two Islamic State Spreadsheets, Late 2016*

At first glance, these numbers seem to indicate that the size of the Islamic State's organization during this time was quite large: over 60,000 individuals appear on these two documents during the latter part of 2016 alone. There have been a series of debates regarding the size of the organization from its inception.\(^{12}\) All of these assessments have been made using a variety of closed and open sources at different points in time, many times relying on government estimates regarding the number of their citizens who have traveled to the conflict zone to fight with the group. Most have also focused exclusively on the number of individuals who could be considered fighters, even though much research has shown that individuals filled a variety of non-fighting roles within the organization.

Before reaching any conclusions about what this data reveals about the Islamic State's size in 2016, there are two key questions that need to be considered. First, does this data represent the whole of the group's organization in Iraq and Syria, or is it only a part? Second, were all 60,000 individuals in active service within the organization, or does this data include individuals who were not active? The group was under significant military pressure during 2016, so it is possible that some of the individuals included in the spreadsheets were deceased or otherwise indisposed.

The first question can only be addressed in part by using the identification number that is attached to each individual. The ID numbers are 10 digits in length, with the first six digits appearing to correspond

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11. These 4,425 records are not utilized in any of the analysis that follows, unless specifically noted in the text.

in some fashion with the group’s provinces in Iraq and Syria. Table 2 is a translation of a captured
document that provided a legend for the correspondence between provinces and the first six digits in
the ID number.13 The nature of the connection, however, is not immediately clear. Does it represent
an individual’s current location within the group’s territory? This seems unlikely, as this would mean
that a number would need to change if an individual moved from place to place. In addition to being
an unnecessary complication, there is no evidence within the payment spreadsheet that an individual’s
number changes over the course of time.

If not a reflection of an individual’s current location, then perhaps it is in some way a representation
of where they joined the organization. This would not be all that dissimilar from how, until the U.S.
government changed the process in 2011, the first three digits in a U.S. citizen’s social security number
reflected the location of the office that processed the individual’s paperwork.

Additional evidence in favor of this theory came from a captured letter from the Islamic State’s
Central Administration for Human Resources to the group’s central government body, the Delegated
Committee.14 This memo, which was authored in November 2016, provides some evidence regarding
how ID numbers appear to have been issued. First, it states that “All sectors should accept the new
recruits in their sectors and according to their areas because they know the best about their status.
Also, these sectors should accept the new arrivals through the [new] Arrivals Section of the Central

---

Table 2: Geographic Grouping for ID Numbers

<table>
<thead>
<tr>
<th>Province</th>
<th>ID Number Grouping</th>
</tr>
</thead>
<tbody>
<tr>
<td>The Diwans</td>
<td>1000010000</td>
</tr>
<tr>
<td>Al-Anbar</td>
<td>1010010000</td>
</tr>
<tr>
<td>Al-Barakah</td>
<td>1020010000</td>
</tr>
<tr>
<td>Al-Janub</td>
<td>1030010000</td>
</tr>
<tr>
<td>Al-Khayr</td>
<td>1040010000</td>
</tr>
<tr>
<td>Al-Raqqah</td>
<td>1050010000</td>
</tr>
<tr>
<td>Al-Furat</td>
<td>1060010000</td>
</tr>
<tr>
<td>Al-Fallujah</td>
<td>1070010000</td>
</tr>
<tr>
<td>Baghdad</td>
<td>1080010000</td>
</tr>
<tr>
<td>Aleppo</td>
<td>1090010000</td>
</tr>
<tr>
<td>Hamah</td>
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</tr>
<tr>
<td>Homs</td>
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</tr>
<tr>
<td>Damascus</td>
<td>1120010000</td>
</tr>
<tr>
<td>Diyala</td>
<td>1130010000</td>
</tr>
<tr>
<td>North Baghdad</td>
<td>1140010000</td>
</tr>
<tr>
<td>Salad ad Din</td>
<td>1150010000</td>
</tr>
<tr>
<td>Kirkuk</td>
<td>1160010000</td>
</tr>
<tr>
<td>Ninawa</td>
<td>1170010000</td>
</tr>
<tr>
<td>Al-Jazirah</td>
<td>1180010000</td>
</tr>
<tr>
<td>Dijlah</td>
<td>1190010000</td>
</tr>
<tr>
<td>Military Administration</td>
<td>1200010000</td>
</tr>
</tbody>
</table>

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13 NMEC-2017-104816.
14 NMEC-2017-415185.
Administration of Human Resources.” In other words, there appear to be two types of recruits: those who lived in a local sector and those who were sent to the local sector through the “Newcomer Department.” Given that the memo appears to distinguish between locals and newcomers, it seems that perhaps newcomers could be individuals who came from outside one of these provinces to join the group. This would potentially include foreign fighters. The memo goes on to state that, “In case a new munasir continues at work in the ranks of the Islamic State within the sector he first joins for a period of 30 days, then this munasir brother has the right to give bay’a, a census number should be issued for him, and monthly salary should be paid for him.” Thus, it appears that the ID numbers are issued only after a recruit has worked for some period of time in his current geographic location. After the month-long waiting period and with the individual’s continued commitment, the local administration is responsible for submitting the necessary approvals to get the individual’s ID number from the group’s central human resources department.

There is, however, one potential wrinkle to the interpretation of ID numbers as representing the local office where an individual joined the group. There are two categories of numbers that do not seem to reflect this pattern. In Table 2, the groups for “Diwans” (1000010000) and “Military Administration” (1200010000) stand out. The word “diwan” in this context is akin to a central ministry, or an administrative unit that is likely at a headquarters or high government level. While the author could not find primary source documentation outlining specifically what this code means or when it is applied, it is likely for those individuals who find themselves more in administrative roles, specifically in the central ministry. In other words, an individual who works in the central bureau dealing with real estate might have a number that fits the 1000010000 structure, whereas someone working in the Aleppo provinces local real estate bureau would have an identification number that has the 1090010000 structure. As will be seen in the subsequent discussion below, these spreadsheets actually provide a significant amount of detail regarding the nature of the Islamic State’s governance efforts.

The meaning of the other non-geographic grouping of “Military Administration” is less clear. One possibility is that it is a holding category for people being in-processed, which would mean that it contains all of the “Newcomers” to the organization. However, there is no mention of “Military Administration” in reference to the way the organization handled “Newcomers” in the document cited above. Absent documentation, it is much more difficult to ascertain the actual meaning of this particular grouping. That said, the spreadsheet contains a few potential clues, although these are far from conclusive. Another possible explanation is that individuals in this grouping have an administrative function within the military hierarchy. While this does appear to be the case with some individuals (based on job descriptions annotated next to their names in the spreadsheet), for others the only job descriptions provided for them suggest they are nothing more than frontline fighters.

Beyond these two possibilities, there is another that is intriguing. There was no specific category or column in the spreadsheet that indicated whether an individual was local or not. It may be the case that the “Military Administration” grouping is a special category for individuals who came from outside of the caliphate’s territory—or, in other words, foreigners. At least one anecdotal example supports this. On September 30, 2020, the U.S. government announced charges against a father and son who had traveled, with the rest of their family, from Trinidad and Tobago to Syria to fight with the Islamic State. Among other things, the criminal complaint against both individuals notes that the father was assigned an identification card bearing the number 1200017746. As noted above in Table 2, the numeric prefix “120001” is associated with the “Military Administration” grouping. However, this explanation is partially undercut by the fact that although a number of foreign names appear to

15 Ibid.
16 For one example, see the identification card of an individual assigned to the Aleppo province who works in real estate. Al-Tamimi document archive. Specimen 26N.
be assigned to this specific grouping, there is also a number of names and kunyas of individuals with the “120001” prefix, which suggests that the individual is from Iraq and Syria. There are also several pieces of documentation external to the spreadsheet for which individuals from Iraq and Syria have the “120001” prefix.18

Some internal Islamic State documents published online reference an entity within the organization called “Military Administration” or “General Military Administration.” The content of these documents seems to be mostly for personnel movements (leave, travel, medical issues) or supply issues.19 As a result, it still remains unclear why someone would have an ID number specially under that administration. However, in one of these documents, a list for fighters who have caused problems within the organization, all but one of the 15 fighters listed has a “Military Administration” ID number.20 All of these individuals also appear to be foreign fighters.

One other way to explore the meaning of the “Military Administration” variable is to try and assign a nationality to the individuals listed in the spreadsheet. This process requires making educated guesses about nationality because there is no specific indication in the spreadsheet as to whether an individual is local or foreign. To do this, the author relied on the nom de guerre (kunya) and full name of the fighter, looking for references to other countries in either the kunya or full name, which in some cases includes a tribal affiliation. This process is certainly not perfect, as a kunya might not reflect actual nationality or recent residence.21 Hence, any conclusions from this process should be interpreted cautiously.

After assigning nationalities, where possible, to each individual listed in either spreadsheet, the next step was to examine the identification numbers associated with each nationality to see if any trends emerged. They did, although not necessarily in a way that clearly indicates what the “Military Administration” label means. For example, all of the individuals from Australia (4), Belgium (7), Kosovo (5), Trinidad and Tobago (5), and Venezuela (2) have “Military Administration” identification numbers. In many other cases—Algeria, France, India, Kyrgyzstan, and others—the most common identification number group is “Military Administration,” but it is certainly not the only one. Finally, the predominant identification grouping for other nationalities (who would certainly qualify as foreigners), such as Indonesia, Jordan, and Turkey, is some other code grouping.

In sum, while the exact meaning of the “Military Administration” grouping is hard to state with certainty, it likely plays a distinct role and/or is composed of individuals who are different from those who received their ID number based on the location in which they applied to join the group.

Having discussed what the different ID number groupings might represent, the report now examines the question of how complete a picture the data obtained from these two spreadsheets is across the Islamic State’s organization in Iraq and Syria. Table 3, which shows how many individuals registered

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18 Al-Tamimi document archive. Specimens 25X and 30U.
19 Al-Tamimi document archive. Specimens 12M, 14E, and 19H are personnel transfer documents; Specimen 14S is a notice of an individual returning from Turkey for medical care; Specimens 15O and 33K are expense requests for a battalion; Specimen 15U is an ID card of unknown purpose; Specimen 18A is a request to allow someone to use the internet; Specimen 19C is a call for more military trainers; Specimen 19Y contains various policy directives; Specimen 23I is a generic administration form; Specimens 25M, 25S, and 25T are requests for death certificates; Specimens 27I and 27J are individual personnel forms; Specimen 27N is a document noting the seizure of cash and other items; Specimen 27O is a document cutting the payments made to personnel who rent houses from locals; Specimens 40Q and 40R are lists of killed personnel—the military administration’s stamp appears on the document; Specimens 43M and 43N are various documents for the Khalid bin al-Waleed Army—a generic request slip, a header for a document on needs, a slip to request an item from storage; Specimen 43Y is a report on a wounded individual.
20 It is worth noting that the single fighter without the “Military Administration” grouping has the first five digits at “10000,” which could easily be a typo for the “120000” grouping. Al-Tamimi document archive. Specimen 30S is a spreadsheet of a list of fighters who have been noted as having various problems.
at each of the provinces with the Islamic State, provides a good starting point for this discussion.

As is readily apparent, Syrian provinces appear to be vastly underrepresented in the data. In all, with the exception of Al-Furat province, which straddled the Iraq/Syria border for a part of its existence but was in the Iraqi side of the caliphate by mid-2016, there are only 25 individuals with census numbers that match a Syrian province. An important question is whether such a pattern in the data makes sense. Would one expect to see such a division inside the organization’s records? One document being released as part of this report provides some evidence that although the Islamic State touted its destruction of the border between Iraq and Syria as a signal accomplishment, the group itself continued to govern its provinces in each of those countries as mostly separate entities. An undated organizational chart outlining the lines of responsibility for general military affairs within the organization shows two separate geographic areas of operation, eastern and western. The likely interpretation is that these refer to Iraq and Syria, respectively.

<table>
<thead>
<tr>
<th>Registration Province</th>
<th>Individuals</th>
<th>Location</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ninawa</td>
<td>11,829</td>
<td>Iraq</td>
</tr>
<tr>
<td>Dijlah</td>
<td>7,473</td>
<td>Iraq</td>
</tr>
<tr>
<td>Military Administration</td>
<td>7,066</td>
<td>Unknown</td>
</tr>
<tr>
<td>Al-Jazirah</td>
<td>5,531</td>
<td>Iraq</td>
</tr>
<tr>
<td>Al-Anbar</td>
<td>4,064</td>
<td>Iraq</td>
</tr>
<tr>
<td>Al-Janub</td>
<td>3,521</td>
<td>Iraq</td>
</tr>
<tr>
<td>Al-Fallujah</td>
<td>3,261</td>
<td>Iraq</td>
</tr>
<tr>
<td>Al-Furat</td>
<td>3,215</td>
<td>Iraq/Syria</td>
</tr>
<tr>
<td>Kirkuk</td>
<td>3,194</td>
<td>Iraq</td>
</tr>
<tr>
<td>Diyalah</td>
<td>3,125</td>
<td>Iraq</td>
</tr>
<tr>
<td>Salah ad Din</td>
<td>2,685</td>
<td>Iraq</td>
</tr>
<tr>
<td>North Baghdad</td>
<td>2,417</td>
<td>Iraq</td>
</tr>
<tr>
<td>Diwans</td>
<td>2,129</td>
<td>Unknown</td>
</tr>
<tr>
<td>Baghdad</td>
<td>911</td>
<td>Iraq</td>
</tr>
<tr>
<td>Al-Khayr</td>
<td>10</td>
<td>Syria</td>
</tr>
<tr>
<td>Hamah</td>
<td>6</td>
<td>Syria</td>
</tr>
<tr>
<td>Damascus</td>
<td>4</td>
<td>Syria</td>
</tr>
<tr>
<td>Aleppo</td>
<td>3</td>
<td>Syria</td>
</tr>
<tr>
<td>Al-Raqqaq</td>
<td>2</td>
<td>Syria</td>
</tr>
</tbody>
</table>

Table 3: Number of Islamic State Personnel, by Registration Province

22 The Al-Furat province, which came into existence in August 2014, initially including towns in both Syria and Iraq within its mandate. Aymenn Jawad Al-Tamimi, “Islamic State ‘Euphrates Province’ Statement: Translation and Analysis,” September 10, 2014. According to Al-Tamimi, he has documentation showing that by mid-March 2016, the Al-Furat province had been divested of its Syrian holdings. Personal correspondence with Aymenn Jawad Al-Tamimi, November 2020. A report in 2018 noted that there was still some fluidity on the claims of attacks in reference to Al-Furat, whereby attacks on both sides of the border were still messaged as taking place in Al-Furat. “Explainer: IS redraws boundaries of its local Syrian ‘branches,’” BBC Monitoring, October 11, 2018.

23 NMEC-2017-408990. A number of documents from Aymenn Al-Tamimi’s archive also suggest a difference between eastern and western regions. What is unclear about these documents is whether they are sent by committees that only have authority over a particular region (eastern or western) or whether the documents are sent by a higher committee but are geographically limited in their applicability. Specimen 9I is an amnesty proclamation for deserters that was copied to a committee over the “eastern” provinces; Specimen 11Q is an order regarding rules on media production that was copied to a committee over the “eastern” provinces; Specimen 15X is a ruling on factions fighting against the Islamic State that was copied to a committee over the “eastern” provinces; Specimen 250 is a request for personnel names sent by the General Military and Administrative Committee on April 2, 2016; 270 is a document reducing rent stipends to personnel renting to citizens, issued on July 9, 2016; Specimen 30I is a request to allow a car to pass from Mosul to Raqqa, issued by the Central Development and Manufacturing Committee; Specimen 30X contains instructions for fighters entering hospitals, issued by the General Administrative and Military Committee on March 25, 2016; Specimen 30Z is a prohibition on certain phone equipment issued by the General Military and Administrative Committee on March 17, 2016; Specimens 34T and 34U are transfer orders for a group of soldiers issued by the General Administration for the Eastern Provinces on February 25, 2017; Specimen 35Y is an ID card for the Eastern Region; Specimen 35Z is an instruction not to obstruct the bearer of the card; Specimens 40S and 40T are permission forms for sending specific individual to the “western” provinces for medical treatment.
Given that such a pattern seems to make sense, it appears that it is a distinct possibility that the data represented by these two spreadsheets only contains information regarding the Iraqi side of the organization. If true, the fact that there were potentially as many as 60,000 personnel within the Iraqi side of the Islamic State's organization is a significant finding. These documents do not contain any other information to suggest whether the group's personnel strength on the Syrian side of the border would be more, less, or roughly the same as what is found here. Regardless, this accounting of the Iraqi side of its efforts shows that the Islamic State was able to place a sizable number of soldiers in the field and staff its governance efforts with a substantial number of individuals.

When it comes to the breakdown of the origins of individuals in the dataset according to their identification numbers, a couple of specific datapoints are worth highlighting.

First, it reinforces the belief that, at least in 2016, a large portion of the group’s personnel appears to have come from the northern part of Iraq. Three of the top four provinces in terms of registration numbers (Ninawa, Dijlah, and Al-Jazirah) come from this area. This is not particularly surprising. Even during the mid-2000s, Mosul had been a center of support for the Islamic State's predecessor organization and the insurgency. Some reporting suggests that due to neglect by the Iraqi government, some residents in Mosul welcomed Islamic State fighters when they stormed into the city in 2014. Moreover, recent evidence has shown that the Islamic State's current leader was from a small village in northern Iraq and spent his early days in the insurgency in Mosul. Whether or not such support in the north of Iraq is surprising, the numbers in Table 3 serve as an important reminder of the uneven dynamics of the Islamic State's support. Caution should be used on this point, however, given the fact that by the time this spreadsheet is estimated to have been completed, the Islamic State had already suffered severe setbacks in western Iraq and immediately north of Baghdad.

The second is the large number of individuals associated with the Military Administration category. As discussed above, the overall purpose of this particular designation is not clear, and there are several possibilities as to what it ultimately may have represented. It might have simply been a catch-all for individuals who registered during a certain timeframe, a sort of special operations unit that was given more training and assigned to certain missions, or a collection of foreigners who did not have a local place in which to register. Given its size, however, it does seem to suggest that it was an important source of personnel for the organization’s objectives, regardless of the demographics of that underlying population. Moreover, as demonstrated below in Table 11, it seems that fighters with this identifier were spread out among varying military units. This raises additional questions about whether such a strategy of distributing fighters from the Military Administration category across many units was an effort to protect against or take advantage of their influence, whoever they may have been.

24 Such an explanation does not, however, explain why any Syrian registration numbers appear in the data at all. Yet, as seen in Table 3, there are close to two dozen such individuals. It is possible that they were already living in Iraq when they joined the Islamic State and were given census numbers to reflect their place of birth, although there is not any evidence to support this. In fact, some of these individuals appear to have kunyas that suggest foreign origins, although this is not true of all of them. Another explanation is that these individuals joined in Syria and were transferred by the group to Iraq for some unknown reason. It may also be possible that individuals were some sort of liaison officers from Syria who were asked to serve in units found in Iraq. However, upon closer investigation, there does not appear to be any consistency in the job descriptions, division assignments, or any other role-specific identification of these individuals.


26 Holly Williams, “In captured Iraqi city of Mosul, residents welcome ISIS,” CBS News, June 17, 2014.


The third is the relatively small number of individuals registered in the group’s Baghdad province. This stands in stark contrast to Ninawa, which was sometimes referred to as one the group’s centers of gravity and a place where the Islamic State had some level of support. The disparate numbers between these two areas suggest what may seem like an obvious point: at least from the perspective of the number of registrants in this spreadsheet, there appears to be an uneven amount of geographic support for the Islamic State. Baghdad is a far more difficult and ethnically divided atmosphere in which the Islamic State might seek to operate, whereas Ninawa provided a more favorable atmosphere. In writing about the prospect for future violence in Iraq, one scholar noted that these dynamics likely played a role in the limited amount of support seen for the Islamic State among even the Sunni population in Baghdad.29

Moving beyond the geographic breakdown of the individuals in the spreadsheet, another important topic to explore has to do with whether all the individuals listed on these spreadsheets were active at the time of being listed. The mere fact that a large number of unique identification numbers appears does not tell the whole story when it comes to the number of active individuals within the group. Fortunately, there is some information in both spreadsheets that allows one to distinguish somewhat between those individuals who were active and inactive in terms of their contribution to the organization.

More specifically, the payment spreadsheet also contains some information regarding payments made to the families of individuals who had been killed, and those payments are also listed according to the deceased individual’s identification number. And, beyond deceased individuals, it was sometimes noted when an individual was in some other status, such as detained, missing, or wounded. Thus, although there are 60,000 unique numbers, the total number who remained fully active and capable during this period of time is likely much lower.

For purposes of this report, the author combined each individual’s availability status into one of four categories: Detainee, Martyr, Missing, and Wounded. Table 4 shows how the combined population of individuals from both the main and payment spreadsheets broke down in terms of their status, as well as the percentage that each category represented as a portion of the total estimated organization size (as noted in Table 1).

<table>
<thead>
<tr>
<th>Category</th>
<th>Number of Individuals</th>
<th>Percentage of Total Force</th>
</tr>
</thead>
<tbody>
<tr>
<td>Detainee</td>
<td>3,914</td>
<td>6%</td>
</tr>
<tr>
<td>Martyr</td>
<td>12,964</td>
<td>21%</td>
</tr>
<tr>
<td>Missing</td>
<td>93</td>
<td>less than 1%</td>
</tr>
<tr>
<td>Wounded</td>
<td>687</td>
<td>1%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>17,604</strong></td>
<td><strong>29%</strong></td>
</tr>
</tbody>
</table>

Table 4: Listed Status of Individuals

What Table 4 reveals is that although the Islamic State’s organization in Iraq in the second half of 2016 appears to have been quite large, it also suffered greatly from the counterterrorism campaign being mounted against it, to the extent that almost 30 percent of the organization could be categorized as in some sort of special status. As shown, most of these inactive individuals were listed as killed, although some were listed as detained. Whether the use of the word “detainee” indicated being captured by adversarial forces or by Islamic State security forces is not indicated.

One additional caveat that applies to this effort to calculate the size of the group is that the information

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in these spreadsheets appears to have been used for purposes of providing payments to individuals. When that individual was killed or otherwise inactive, it is not necessarily clear when that inactivating event occurred. While it may have occurred during the time period covered by these two spreadsheets, it may also have occurred much earlier and the individual is still listed because a continuing payment is being made to a widow or other family members. In other words, one can be fairly confident that during this time period in Iraq, there were almost 43,000 individuals on the payroll of the Islamic State who appear to have still been active.

While determining the precise size of the group remains difficult, there were clearly still a large number of individuals participating in the fighting and governing activities of the organization in 2016. This fact provides an important answer to one of the pressing questions related to the success of the Islamic State in governing a territory that at one point was as large as the United Kingdom: how was the group able to do it? Based on this evidence, the answer was in part that the organization was actually quite large in terms of the number of individuals that had pledged loyalty to it, much more than just a few thousand fighters and sympathizers. Moreover, the very existence of these spreadsheets speaks to the fact that a larger number of individuals were compensated for their role within the caliphate.

Beyond the sheer size of the number of individuals listed in these two sheets and whether they remained active in the organization or incapacitated for some reason, these spreadsheets also contain some amount of information regarding the demographics associated with each of these individuals. As noted above, there is information accompanying each individual regarding the number of wives, children, and other dependents for which they received additional financial compensation. In other words, by assessing that information across both spreadsheets, it would be possible to speak to the overall size of the Iraqi portion of the caliphate, or, more precisely, the total number of individuals (men, women, and children) accounted for on these two spreadsheets.

The data for the columns containing information on the number of dependents attached to each payee was messy in some places. Moreover, in the case of duplicate entries in both spreadsheets, at times the number of dependents listed differed for reasons that were sometimes apparent, but this was not always the case. For example, in the payment ledger, it was not uncommon to see the number of children increase by one to account for a birth. In the main spreadsheet, however, duplicate entries may have included different numbers, without explanation. Consequently, the authors combined numbers within both spreadsheets by taking both the low and high estimates for each category, such that the reader can see where some of these discrepancies occurred.

<table>
<thead>
<tr>
<th>Category</th>
<th>Low</th>
<th>High</th>
</tr>
</thead>
<tbody>
<tr>
<td>Wives</td>
<td>46,443</td>
<td>46,496</td>
</tr>
<tr>
<td>Children</td>
<td>105,250</td>
<td>105,443</td>
</tr>
<tr>
<td>Other Dependents</td>
<td>15,252</td>
<td>15,380</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>166,945</strong></td>
<td><strong>167,319</strong></td>
</tr>
</tbody>
</table>

*Table 5: Size of Dependent Population in Two Islamic State Spreadsheets*

As can be seen in Table 5, there was a large population of individuals being supported by those on the payroll of the Islamic State in Iraq. This number is different than the number of people who actually lived under the control of the Islamic State. All told, once the active number of male payees is included,
the total population exceeds 200,000. This number is a sobering reminder of the expansive nature of the Islamic State’s governance project, but also of the associated challenges in dealing with the territorial defeat of the caliphate. Much emphasis was placed on addressing the fighters and personnel who operated the caliphate, but these numbers serve as a reminder that there is a much larger group of individuals who were connected, albeit indirectly, to the caliphate and who now may be left adrift. Of course, this does not mean that everyone who was connected to a payee supported the caliphate. But it does provide one view into the scope of the caliphate project.31

Focusing more specifically on what these two spreadsheets reveal in terms of the demographics of the male payees that appear on the spreadsheet, there are some basic insights that this data presents. The first has to do with the age of the payees. Overall, information that was included allows for an estimation of the age of 55,484 of the total number of payees, or approximately 90 percent of the total population of payees.32 Figure 1 contains the age distribution for all of the payees.

The average age of the payees in the data is about 30 years old, although they range from 13 to 100 years old. The overall population certainly skews toward the younger side, with approximately 11 percent of the total number of payees under the age of 20, while about four percent are 50 years of age or older.33

A substantively interesting datapoint is the rate of increase among the group’s paid minor population. For example, there were eight 13-year-old payees and 18 14-year-old payees listed in the spreadsheet, an increase of 10 individuals (or 125 percent). Table 6 shows these same calculations for each increase

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31 A previous CTC research report examined a more detailed source of data for information on the population of minors living in the caliphate. That report relied on a specific tab containing individual names and birth dates of children, whereas the numbers used in Table 6 are based solely off of the number of dependents reported by each male payee. Rassler and Milton.

32 The dates of birth for the payees presented a number of challenges from a data perspective. In a number of cases, numbers in the date of birth column appear to have been transposed. Where the authors were able to make common-sense adjustments, they did so. In some places, only a year of birth was provided. In these cases, the payees were assigned January 1st of their birth year as their birth date for purposes of calculating their age. Finally, the date used to estimate each individual’s age was January 1, 2018. The selection of this date was in part arbitrary, but also selected because it was clearly outside of the possible time that these documents were last updated.

33 One prominent anomaly in the data is that a large number of people were estimated to be 48. To be clear, the author does not believe that the data indicates that such an anomaly reflects reality. There are not clear indications in the data regarding why this anomaly exists, although the author cannot exclude an entry error on the part of whomever created the spreadsheet. For purposes of Figure 1, the author removed entries for individuals age 48 (approximately 1,800 individuals) who had the exact same birthdate listed, believing that although this might slightly undercount the number of individuals who were 48, it would prove a more accurate representation of the data.
up through age 19. Based on these numbers, there appears to be a rapid growth in the number of minors who appear on the Islamic State’s spreadsheets as paid by the organization. Although there has been a significant amount of focus placed on the role of children in Islamic State propaganda, these calculations use the organization’s records to show that there was a significant effort on the part of the group to recruit and incorporate minors into the organization. Primary source documents have shown that formal recruitment seems to have started in some locations at age 15.

Moving beyond the age distribution of the payees, these two spreadsheets also provide information regarding the specific family dynamics for each of the male payees. Overall, slightly more than 71 percent of all the payees were listed as being married. This number provides an interesting point of comparison with earlier information regarding the Islamic State’s incoming foreign fighter population. In 2016, previous research examining incoming Islamic State registration documents showed that only 30 percent of incoming foreign fighters were married. Ascertaining the geographic origin of the payees listed in these two documents is difficult, as there is not necessarily a clear indicator variable suggesting who is a local and who is a foreigner. Nevertheless, the fact that such a high proportion of individuals were married suggests a couple of possibilities. One is that a large number of foreigners who came into the caliphate became married during their time inside Iraq and Syria. The other possibility is that, especially in the Iraqi theater of the Islamic State’s operations, the majority of its personnel were local and already had established lives and families. Of course, these possibilities are not mutually exclusive, and each may be true to a certain extent.

But some payees were listed as having more than one wife. For example, as noted above, there were more than 45,000 wives listed next to the payees. The breakdown of the number of wives indicated next to each payee is shown in Table 7.

<table>
<thead>
<tr>
<th>Age Change</th>
<th>Numeric Increase</th>
<th>Percentage Increase</th>
</tr>
</thead>
<tbody>
<tr>
<td>13 → 14</td>
<td>10</td>
<td>125%</td>
</tr>
<tr>
<td>14 → 15</td>
<td>127</td>
<td>706%</td>
</tr>
<tr>
<td>15 → 16</td>
<td>318</td>
<td>219%</td>
</tr>
<tr>
<td>16 → 17</td>
<td>819</td>
<td>177%</td>
</tr>
<tr>
<td>17 → 18</td>
<td>745</td>
<td>58%</td>
</tr>
<tr>
<td>18 → 19</td>
<td>35</td>
<td>2%</td>
</tr>
</tbody>
</table>

Table 6: Rate of Increase at Different Age Levels for Minor Payees

34 Interestingly, previous research using the “Child” tab of the main spreadsheet had identified the age of 14 as the precise time in which there was a rapidly decreasing number of male minors on the “Child” side of the group’s registry. See Rassler and Milton. For more discussion on the group’s use of minors, see Colleen McCue, Joseph T. Massengill, Dorothy Milbrandt, John Gaughan, and Meghan Cumpston, “The Islamic State Long Game: A Tripartite Analysis of Youth Radicalization and Indoctrination,” CTC Sentinel 10:8 (2017); pp. 21-26; Gina Vale, Cubs in the Lions’ den: Indoctrination and Recruitment of Children Within Islamic State Territory (London: International Centre for the Study of Radicalization, 2018); Joana Cook and Gina Vale, From Daesh to ‘Diaspora’: Tracing the Women and Minors of the Islamic State (London: International Centre for the Study of Radicalization, 2018); and Mia Bloom with John Horgan, Small Arms: Children and Terrorism (Cornell, NY: Cornell University Press, 2019).

35 Al-Tamimi document archive. Specimen 8D is a recruitment poster in Al-Furat province, which allows those “age 15 and above” to join.

While a very high proportion of payees were married, a much smaller number had children. Only about 57 percent of the payees listed had children. This number, similar to the case of the proportion of personnel listed as married, is still much higher than the number of incoming Islamic State fighters who had children as shown by earlier research, which was around 21 percent.\(^{37}\) One possibility for explaining this discrepancy is that previous research examined only foreigners, while the data used in this report contains locals in addition to foreigners. If true, this suggests that locals are likely to have a much larger household than their foreign counterparts. Beyond the percentage of payees listed with children, these two spreadsheets also show considerable variation in family sizes, which ranged from zero to 17. The modal number of children per payee was four, although the breakdown was relatively comparable for payees with anywhere between three to five children.

As discussed in the preceding paragraph, the numbers of wives and children may potentially reveal differences between locals and foreigners within organizations like the Islamic State. Assuming that the higher rates of marriage and children in the home are at least somewhat attributable to being a local as opposed to a foreigner, it suggests that the important differences between these two populations are not just ideological or financial, but that there is a more fundamental difference between them: their household circumstances and obligations. Understanding these dynamics through additional research may provide greater insight into the different motivations and incentives of population subsets within militant organizations such as the Islamic State.

### By the Numbers: The Ministry-Level Breakdown

This report now transitions to a discussion of what these two spreadsheets reveal about the overall workload of each of the Islamic State \textit{diwans} as represented by the number of people assigned to work in it. Such an exercise can provide useful strategic insight into where the organization put most of its emphasis, by using the number of personnel as a proxy for the organization's prioritization of resources. Of course, such a proxy is not perfect, as the number of personnel is not independent from a variety of other competing factors that influence the size of any single entity within an organization— for example, the supply of individuals and their preferences. While these are likely factors in any organization, presumably in a militant organization with a culture of obedience to authority such as the Islamic State, personal preference is more likely to be trumped by the needs of the organization. In fact, at least one primary source document already in the public sphere confirms that several individuals in the payment and main spreadsheets were transferred into military units from entities that were more focused on governance.\(^{38}\)

There are also some contextual points unique to the data presented here that should be taken into consideration when interpreting the information contained in this section. One is that, based on the

\(^{37}\) Ibid.

\(^{38}\) Al-Tamimi document archive. Specimens 32Z, 33A, 33B, and 33C.
geographic component of the identification numbers assigned to each individual (as discussed above in Table 3), these two spreadsheets appear to contain information focused mostly on the Islamic State’s allocation of manpower in Iraq only. In other words, almost the entire Syrian side of the caliphate does not appear to be represented in either of these spreadsheets. The proportion of individuals assigned to the group’s various ministries may differ in Syria as compared to Iraq.

Additionally, it is also important to recognize that when it comes to the number of people appearing in each of the spreadsheets as being assigned to a particular diwan, this does not necessarily indicate that this was the total number of people employed in each general type of activity. For example, the fact that the Ministry (diwan) of Agriculture features relatively low in terms of the number of individuals assigned to it may reflect the fact that local farmers were not direct employees of the Islamic State. Indeed, research has shown that many of the farmers were given land that had previously been owned by others who were evicted or fled the tyranny of the Islamic State. These individuals essentially rented the land and paid a tax to the Islamic State or agreed to give it a share in the revenue yield from the crops.\(^{39}\) In other words, it is likely that the actual number of people contributing to the agricultural sector is more than just those who were designated and paid by the Islamic State for pertaining to the Ministry of Agriculture. It may also be the case that those working and receiving money from the group for their labors were not necessarily members of the group. Although this point may seem obvious and consistent with what is true in the case of government entities in other states (farmers are not included on the U.S. Department of Agriculture’s rosters, for example), it is a valuable contextual point to keep in mind when reviewing this information.

There are also a few points related to how the author coded the ministry-specific information that need to be discussed here. First, it is important to recognize that each individual for whom the author could find relevant information with the spreadsheet was tagged with only a single diwan, so that there is no double counting. This has important implications for the interpretation of the data presented here. For example, if an individual was listed in the spreadsheet as operating within the Ministry of Soldiery but his functional role was as a military media operative, he was tagged as pertaining to the Ministry of Soldiery because that was his parent organization in which his assignment took place. He would not also be counted in the total number of operatives working under the Ministry of Central Media.

Second, in the absence of a specific notation in an individual’s row in the spreadsheet regarding the ministry in which they were working, the author assigned each individual to a ministry based on the functional role they were described in the spreadsheet as performing.\(^{40}\) Thus, if an individual was listed as working in media, but there was no indication that this individual was assigned to either the Ministry of Central Media or the Ministry of Soldiery, the decision was made to tag them as pertaining to the Ministry of Central Media. This seemed like the most common-sense approach, although it important to note that the practical effect of this decision may be to underestimate the number of people assigned to the Ministry of Soldiery.


\(^{40}\) The author could not rely on the geographic identification number alone to indicate whether an individual should be assigned to a non-military ministry. While some individuals labeled as working in the “diwans” (ministries) appear to have job descriptions that would pertain to ministries, others are assigned to specific military units within the Ministry of Soldiery. For example, of the more than 2,000 individuals whose identification number lists them as in the diwans, slightly less than 900 are assigned to the Ministry of Soldiery. Moreover, some individuals whose identification number refers to something other than “diwans” (ministries) appear to have job descriptions that place them in a governance-related ministry. Of the almost 50,000 individuals whose identification number appears to have nothing to do with diwans, approximately just over 5,000 were tagged as working in a ministry other than Soldiery.
Examining the Size of Each Ministry

The starting point for the analysis in this section was to create a list of possible *diwans* based on the above-described procedures. The starting point was a propaganda video released by the Islamic State on July 12, 2016, titled “The Structure of the Khilafah,” in which the Islamic State discussed the various ministries (*dawawin*) that presented the institutional structure of the organization in each of the provinces under its control. According to the video, these ministries “have offices in every *wilayah* [province] that assume the maintenance of public interests and protect the people’s religion and security.”

The video then proceeds to list and describe the functions for 14 ministries: Judgment and Grievances, Religious Police (*Hisbah*), Preaching (*Da’wah*) and Mosques (*Masajid*), Soldiery, Public Security, Alms, Treasury, Media, Education, Health, Agriculture, Resources, Spoils (*Fay’*) and Plunder (*Ghana’im*), and Services. As noted above, the coding processes assigned each individual in the spreadsheet to one of these ministries. This process revealed that during the time period in which these two spreadsheets overlap, the payment spreadsheet did not contain any personnel that were assigned outside the Ministry of Soldiery. Therefore, the numbers that follow in this section come only from the main spreadsheet. Within that spreadsheet, the author was able to assign 32,502 of the 51,603 individuals to a specific ministry, or about 65 percent. This large number of unknown individuals calls for a cautious approach to the analysis that follows. However, although there is not necessarily a specific enough reference in these cases to have enough confidence to assign these individuals to a ministry, there were some indications that suggested they may have had a military role or have been assigned to a fighting unit. If that were the case, then the numbers presented here would need to be adjusted upward to reflect a larger contingent assigned to the Ministry of Soldiery.

Table 8 shows the breakdown of individuals by ministry. It also contains a calculation of the percentage that each ministry’s total personnel allotment represents of the total number of individuals for whom a ministry could be determined. Several insights about the overall organization of the Islamic State emerge from this information.

First, the overwhelming number of individuals on the organization’s payroll in Iraq appear to have been assigned to serve in military units within the Ministry of Soldiery. This is not necessarily a surprise, especially given the group’s efforts during this time to fight back against the increasing military pressure being applied by local and international forces. It is important to remember that the timeframe represented in this data (the latter part of 2016) represent a time period after the group’s highwater mark, with some estimates suggesting the group had lost control of major cities and as much as 20 percent of its territory in Iraq. Given these conditions, the relatively large emphasis on military forces is to be expected. The group has always noted the primacy of fighting among its roles, and certainly the large number of individuals assigned to its military units is a testament to that.

41 “The Structure of the Khalifa,” Islamic State video, July 12, 2016.
42 The list of ministries discussed in the propaganda video is consistent (though not perfectly so) with what had previously been known and discussed about the group’s efforts in early 2014 to establish its governance institutions. Aymenn Al-Tamimi, “The Evolution in Islamic State Administration: The Documentary Evidence,” *Perspectives on Terrorism* 9:4 (2015): pp. 117-129. In particular, previous work had noted that a handful of ministries seen in documents attributed to the group did not appear in the video. Specifically, the ministry of Real Estate is not mentioned in the video. Aymenn Jawad Al-Tamimi, “Observations on the new Islamic State video ‘Structure of the Caliphate,’” July 6, 2016. As discussed below, there is some evidence that this ministry existed in these documents, although it is not clear where in the organizational hierarchy its employees would have fallen.
43 This introduced concern that the payment spreadsheet was not reflective of the overall organization, but may have been more specific to the Ministry of Soldiery. While that information is certainly useful for speaking more about that particular ministry, including any of it in a comparison across ministries seems likely to inflate the size of the ministry relative to others.
Second, even noting the dedication to fighting shown by these numbers, it is important not to overlook that more than 6,000 individuals are shown in this data as being paid by the group to contribute on some level to its state-building project, or approximately 18.5 percent of the total number of individuals that could be categorized into a specific ministry. This number should not be surprising, as the group made significant efforts to emphasize governance relative to its fighting efforts in its propaganda during 2015 and into 2016. But there was always a question of whether or not what appeared in propaganda was matched in terms of the organization’s actual investment. This data shows that even as the fight against the group ramped up, the Islamic State continued to invest significant numbers of personnel to its governance projects. A cautionary note should be attached to this finding, however, as the Islamic State likely would shift personnel into fighting positions in times of need regardless of whether they were assigned a non-military role.

Third, the relative number of individuals placed into each ministry offers a potential window into how the Islamic State saw its priorities in terms of governance and state-building. In this regard, it is important to note that several of the ministries with large number of individuals have to do with the enforcement, maintenance, and interpretation of law within the caliphate. For example, three of the top five (Judgment and Grievances, Public Security, and Hisbah) deal with some aspect of security, law, and order. The Ministry of Judgment and Grievances, the second largest ministry in terms of personnel, is worth some additional discussion. This bureau was responsible for judicial proceedings as well as regular law enforcement functions. In other words, it combines both the courtroom and the frontline police into a single entity. It is important to note that it is this latter part that makes up the majority of the personnel strength within Judgment and Grievances, with almost 1,900 of the total number being individuals who were assigned to the Islamic Police (al-Shurtah al-Islamiyyah).

This finding regarding the relatively large number of individuals assigned to the Islamic Police entity within the Islamic State’s governing apparatus further reinforces the conclusion of a recent report based on internal documents and interviews with residents who interacted with the police force.

<table>
<thead>
<tr>
<th>Bureau</th>
<th>Individuals</th>
<th>Pct. of Total</th>
<th>“Active” Individuals</th>
<th>Pct. of Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Soldiery</td>
<td>26,488</td>
<td>81%</td>
<td>25,722</td>
<td>82%</td>
</tr>
<tr>
<td>Judgment and Grievances</td>
<td>2,128</td>
<td>7%</td>
<td>2,118</td>
<td>7%</td>
</tr>
<tr>
<td>Public Security</td>
<td>625</td>
<td>2%</td>
<td>536</td>
<td>2%</td>
</tr>
<tr>
<td>Education</td>
<td>618</td>
<td>2%</td>
<td>612</td>
<td>2%</td>
</tr>
<tr>
<td>Hisbah</td>
<td>533</td>
<td>1%</td>
<td>517</td>
<td>2%</td>
</tr>
<tr>
<td>Services</td>
<td>385</td>
<td>1%</td>
<td>358</td>
<td>1%</td>
</tr>
<tr>
<td>Alms</td>
<td>366</td>
<td>1%</td>
<td>361</td>
<td>1%</td>
</tr>
<tr>
<td>Da’wah and Mosques</td>
<td>319</td>
<td>1%</td>
<td>310</td>
<td>1%</td>
</tr>
<tr>
<td>Health</td>
<td>241</td>
<td>1%</td>
<td>241</td>
<td>1%</td>
</tr>
<tr>
<td>Agriculture</td>
<td>230</td>
<td>1%</td>
<td>228</td>
<td>1%</td>
</tr>
<tr>
<td>Resources</td>
<td>213</td>
<td>1%</td>
<td>212</td>
<td>1%</td>
</tr>
<tr>
<td>Media</td>
<td>140</td>
<td>0%</td>
<td>119</td>
<td>0%</td>
</tr>
<tr>
<td>Spoils and Plunder</td>
<td>135</td>
<td>0%</td>
<td>124</td>
<td>0%</td>
</tr>
<tr>
<td>Treasury</td>
<td>81</td>
<td>0%</td>
<td>81</td>
<td>0%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>32,502</strong></td>
<td><strong>100</strong></td>
<td><strong>31,539</strong></td>
<td><strong>100</strong></td>
</tr>
</tbody>
</table>

Table 8: Number of Individuals Assigned to Islamic State Ministries, Late 2016


46 Earlier research on the registration forms of incoming fighters showed that they were given an option to express a preference for a fighting role (fighter vs. suicide bomber, for example), regardless of whether they may have also indicated a preference for an administrative role. Dodwell, Milton, and Rassler, Then and Now.
that this unit was “crucial for creating, consolidating, and enforcing a system of rebel rule.” This report found that the Islamic Police were responsible for carrying out judicial mandates (searches, non-military prisoner security and transportation, and other court orders), investigating complaints, staffing of checkpoints, providing security for key people and places, and other local security-related duties. This is consistent with the job description comments found in the main spreadsheet next to individuals assigned to the Islamic Police, which include, among other things, “The Gates,” “Traffic,” “Checkpoints,” and “Stations.” There are also other descriptions that hint at more expansive roles, such as “Hospitals,” “Post Office,” “Banks,” and “Intelligence.”

Also of note is the prominent position of another type of law enforcement agency, the Hisbah, which is responsible for the monitoring and enforcement of the Islamic State’s religious policies and procedures. According to the group’s own propaganda video, the Hisbah has the responsibilities of “ordering them [the public] to perform good deeds when they are neglected, preventing them from evil deeds when they are committed, and obligating them with what is in accordance with the sharia.” According to a variety of scholars, the Islamic State’s religious police would patrol the cities in which they worked, reporting violations of rules based on the group’s interpretation of Islamic law (sharia) and issuing punishments, at times on the spot and at times after further judicial proceedings. In contrast to the group’s characterization of the Hisbah’s purpose, scholars have noted that it served as an “organized bureaucratic system used to oppress and humiliate locals.”

Practically speaking, the enforcement of such rules touched on all aspects of life within the territory controlled by the group. Primary source documents issued in the name of the Islamic State’s religious police have illustrated a variety of policies, regulations, and rules, including but not limited to the selling of sacrificed meat, shaving of beards, avoiding daily prayers, possessing cigarettes, wearing tight or revealing clothing, forging or forgetting to carry identification documents, keeping a business open during prayer time, using mannequins in clothing shops, keeping pigeons on roofs of homes, and so on. Other aspects of the activities and administration of the religious police have also emerged in a number of primary source documents. Although not discussed in detail here, they are listed and briefly described in the appendix at the end of this report.

Given that the purpose of the Hisbah is to enforce the group’s vision of Islamic law and that the group views itself as the earthly steward of that law, it should come as no surprise that it dedicated large numbers of personnel to this task. This finding offers a strong rejoinder to those who claim that the group was not “religious” in nature and was merely using religion as a shield for its true purposes. If that were true, it would be surprising to see such an institutional investment in terms of personnel in an entity dedicated to safeguarding the group’s interpretation of religious law.

Before leaving behind the point about the large amount of emphasis the Islamic State placed on
enforcing the law, it is worth noting that the numbers here very likely underestimate its overall effort
dedicated toward the propagation and implementation of religious and legal interpretations on the
local population because none of the listed payees in this spreadsheet were females. It may be the case
that those rosters were kept in an entirely separate spreadsheet. Regardless, research has shown that
the Islamic State created an all-female police unit known as the Al-Khansaa Brigade for the purpose
of enforcing Islamic law against females living within the caliphate. Some foreign females, such as
Shamima Begum, a British citizen, were reported to have been a part of its ranks. In other words,
when it comes the Islamic State’s institutional resource allocation, it appears that the religious police
was one of the group’s top priorities outside of fighting on the frontlines of battlefields.

The other security-related entity highlighted in these materials as having a relatively large number of
personnel is the Ministry of Public Security. According to the July 2016 video released by the Islamic
State that describes the structure of the group, this entity holds as one of its responsibilities the work
of counterintelligence, rooting out spies and traitors within the territory controlled by the caliphate.
This particular role took on increased importance as the counter-Islamic State effort ramped up its
activities, leading in many cases to very public and brutal executions publicized by the Islamic State in
an effort to deter future defections and spies. Additional discussion regarding this ministry’s internal
functions and structure have emerged from a combination of interviews with defectors, leaked internal
documents, and other sources of information. Although these sources do not always agree on what
the Ministry of Public Security’s specific functions and scope actually were, they do concur that it was
a key part of the Islamic State organization.

The fourth major insight drawn from this organizational data is that the next two larger consumers of
personnel in the Islamic State’s bureaucracy each tell important tales about another areas of emphasis
for the group: education.

Before discussing the education piece, there is an important coding choice that needs to be highlighted
so that readers can appropriately contextualize these results. It has to do with how individuals were
coded as pertaining to the Ministry of Education. Of the more than 600 people labeled as a part of
the Ministry of Education, 460 were noted in the spreadsheet as working in a number of different
“Institutes” throughout the caliphate. Because the author does not have organizational charts for the
Ministry of Education, it is impossible to say exactly which entities operate under its jurisdiction and
which might fall under the responsibility of another ministry. For example, there is some evidence
in the payment spreadsheet that the Al-Ashbal Institute, better known for training “Cubs of the
Caliphate,” might fall under the jurisdiction of the Ministry of Soldiery. There are seven individuals
labeled as a part of that institute in the main spreadsheet. Another example is individuals who serve
on the Sharia Institutes Committee. There is some evidence in primary source documentation that
suggests the Ministry of Preaching and Mosques has responsibility for matters related to religious
instruction, but there are also indications that such falls under the Ministry of Education.

51 Charlie Winter, Women of the Islamic State: A Manifesto on Women by the Al-Khansaa Brigade (London: Quilliam Foundation, 2015);
52 Richard Hall and Lizzie Dearden, “Shamima Begum ‘was member of feared Isis morality police’ in Syria,” Independent, April 14, 2019.
53 “The Structure of the Khalifa.”
54 The focus on identifying and killing spies has long been present in Islamic State propaganda. See Milton, Down, but Not Out, pp. 33-34.
56 Al-Tamimi document archive. For primary source documents indicating some institutes might be under control of the Ministry of Preaching and Mosques, see Specimens 3G, 17V, 41F, and 44D. For primary source documents indicating some military and religious institutes might be under the control of the Ministry of Education, see Specimens 3J, 3W, 3X, and 20S.
coded as pertaining to the Ministry of Education in this report.

Assuming the overall number of individuals pertaining to the Ministry of Education is accurate, several important points emerge when it comes to education. One of the first points to note is that education is another area in which the numbers presented in Table 8 are likely lower than what the true number was in practice due to females not being listed separately in these spreadsheets. This potential under-estimate of numbers in the Ministry of Education notwithstanding, it is clear that education was an organizational priority, even outside of military training. As has been shown by previous scholarly work, the effort at designing and disseminating a curriculum put forward by the Islamic State was not cursory or for propaganda purposes alone, but rather served the organization's long-term intention to remain in power as the sole governing entity in the territory it controlled.

The mere dedication of resources, however, should not be taken as conclusive or even persuasive evidence that the group's education efforts were successful. Indeed, some evidence has emerged to show variation in the quality of education offered under the Islamic State. And while the loss of physical territory has likely resulted in severe reductions to the group's ability to continue to engage in education efforts on the same scale as when it controlled territory, the continuing lack of controls in refugee camps and the Islamic State's efforts to maintain a presence in a number of areas in Iraq and Syria provide ample opportunities for some continued effort in the education realm.

The fifth insight from this data has to do with the fact that one ministry stands out because of its lack of size: the Ministry of Media. With approximately 140 people assigned to it in the spreadsheet, it is one of the smallest entities when it comes to size. This seems odd, particularly given the voluminous amount of propaganda and research that has been focused on the media efforts of the Islamic State. However, there are at least two reasons that the small number of personnel assigned to the Ministry of Media should not be surprising.

First, not all of the individuals involved in media work are assigned specifically to the Ministry of Media. Previously declassified and released Islamic State documents show that even in the time period of the Islamic State of Iraq, the work of the media was spread out among different units and pushed down to field-level units, suggesting a tiered and somewhat dispersed network of media operatives within the Islamic State's organizational structure. This organizational feature seems to have passed over into the group's more recent media organization. In the main spreadsheet, the analysis revealed evidence of personnel involved in media work who were formally assigned to other ministries: Da’wah and Mosques, Hisbah, Public Security, Soldiery. Additionally, internal Islamic State documents show that the “military media” was conducted distinctly from the personnel controlled by the Ministry of Media. In sum, it seems clear that the number of people involved in media work exceeds the number

57 Primary source documents show that the Islamic State clearly had both males and females filling roles within the educational structure. Al-Tamimi document archive. See Specimens L, 1V, 3C, 3F, 3J, 4D, 4O, 5F, and 5K, many of which were issued by the Ministry of Education (diwan al-Ta’aleem).
60 Nabih Bulos, “Students in Syria are a textbook case for post-Islamic State reeducation,” Los Angeles Times, April 1, 2019.
62 Milton, Communication Breakdown.
assigned bureaucratically to the Ministry of Media.

Second, it is important to remember that the Islamic State’s centrally controlled media effort, which was (and likely still is) run by a number of people who lived within the territory that the group controlled, was aided by a non-trivial number of supporters and sympathizers that likely lived outside of the caliphate. The former group is what appears on the personnel rosters presented in this report, but the latter group likely would not appear on similar documentation. For example, Safya Yassin, a female living in Missouri in the United States, was arrested by the U.S. government for providing support via social media to the Islamic State, including posting Islamic State propaganda content to as many as 97 accounts. Yassin would not have appeared on the payroll sheets, but she served the organization’s goals. In other words, the Ministry of Media was unique from other parts of the group in that people could more easily contribute to its mission without ever physically traveling to its territory.

Finally, the breakdown in Table 8 also raises some important questions because of what does not appear in it. As has been previously noted, the July 2016 video appeared to omit at least one ministry that has appeared in primary source documentation: the ministry of real estate. This omission was also revealed by the analysis of these documents. More specifically, there are three groupings of individuals who do not appear connected to any particular ministry based on the July 2016 video, but who do appear to have some censure in terms of affiliation to ministries within the spreadsheets. These three groups appear as follows: Prison Workers (323), Real Estate (162), and Communications Committee (98).

It is not entirely clear if these groups are separate ministries or they fall under the purview of another one of the ministries listed in Table 8. For instance, it is possible that the grouping of Prison Workers could fall under the Ministry of Soldiery, Public Security, or Judgment and Grievances, although it is not clear which would be more appropriate as the nature of work carried out by those in the “Prison Workers” category is not specified (for example, whether these prison workers oversaw civilian or military prisons) by the information contained in the spreadsheets. And although some primary source documentation indicates that a “Committee of the Prisoners and Martyrs” did indeed exist with the Islamic State, it seems to have had as its mandate the care of families of Islamic State fighters who had been captured or died at the hands of enemy forces.

The “Real Estate” grouping is a bit of a different matter. While it may have been a subunit in some other ministry, there are plenty of indications that it existed as a separate ministry. First, although not all of the individuals tagged as pertaining to “Real Estate” have other clarifying information, a small number specifically reference the “Ministry of Real Estate,” suggesting it may be a standalone entity. Second, some documents released online suggest that such a ministry may have had a hand in the confiscation of property and possibly the assignment of residences to Islamic State members. Thus, taken together with this information, these spreadsheets indicate that there likely was a separate Ministry of Real Estate. What is unclear is why it would have been omitted from any public discussion of the Islamic State’s organizational structure. The documents released as part of this report, unfortunately, do not offer any clarification.

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65 Thomas Gounley, “Neighbors never saw her. But Buffalo woman arrested by FBI was ‘well known ... in the ISIS Twitter scene,’” Springfield News-Leader, February 25, 2016.
66 Al-Tamimi, “Observations on the new Islamic State video ‘Structure of the Caliphate.’”
67 Al-Tamimi document archive. Specimens 23M, 32D, 41C, and 41D.
A Look Inside the Ministry of Soldiery

The main spreadsheet, aside from giving a sense of the size of the ministries, also provides another level of detail regarding the group’s organizational structure. Within each of the ministries listed above, the main spreadsheet also identifies more details regarding the organizational structure that existed within these ministries. It comes in the form of details about the assignments that are at times listed next to individual payees within the document. Sometimes, this information speaks to an office or general work area; at other times, it speaks to a functional role performed by the individual. The breakdown of role descriptions for two ministries are presented here. The first discussed in this report is the Ministry of Soldiery. The second is the Ministry of Spoils and Plunder.

Two caveats regarding this data are critical to its interpretation. First, it is not always easy to distinguish between whether an individual is assigned to an office/organization or if they just perform a particular function. For example, if someone is tagged as “Air Defense,” does this mean there was a sub-unit in charge of air defense to which this individual belonged and received specialized training or that the individual simply was assigned to use an anti-aircraft weapon? Although the answer to this question is not clear, the Islamic State’s predecessor displayed specialization of roles even at the lowest levels of the organization, in some cases with leaders specifically in charge of “gas, mortars, booby traps, tends, and the kitchen.”

Moreover, most modern militaries assign soldiers into a general role or branch, regardless of what their specific day-to-day job within that branch may be. Still, absent specific notations indicating that an individual is specifically on a particular committee or within a certain office, it would be wise to exercise caution in interpreting these findings.

Second, it is clear that the job descriptions and work areas listed in the spreadsheet are not exhaustive of all the positions or offices that exist. A comparison of the job descriptions across different parts of the organization, even within the same spreadsheet, shows that some units appeared to be more precise record-keepers than others.

The first ministry for which the report examines individual job descriptions is the Ministry of Soldiery. As noted in the July 2016 video outlining the structure of the caliphate, this ministry had five main functions: management of wars, training soldiers, deploying soldiers to fight, protecting the borders of the caliphate, and planning the overall conflict. In order to achieve these functions, the group created what other scholars have categorized as a “bewildering array of sub-departments and committees.”

To ensure the inclusion of only ministry-level staff, the approach employed by the author excluded all individuals who were assigned to a specific military division. By taking this approach, the goal was that the individuals who are left over are in more bureaucratic as opposed to military or fighting roles. For those interested specifically in the hierarchy of the Islamic State’s military units, that subject is discussed in more detail in the next section of the report.

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70 Craig Whiteside, Anas Elallame, Moorthy Muthuswamy, and Aram Shabanian, *The ISIS Files: The Islamic State’s Department of Soldiers* (Washington, D.C.: Program on Extremism, 2021). This piece provides an excellent and detailed discussion of the Ministry of Soldiery’s organization and composition. Many of their findings are confirmed, as well as expanded, in this report.
Table 9 presents the descriptions of the roles played by those within the Ministry of Soldiery who were not assigned to a specific military unit. In other words, these may be individuals who could be thought of as working in the headquarters of the Islamic State’s military machine, as opposed to those who were out on the frontlines of the battlefield. What it shows is a large number of diverse offices that appear to have been tasked with overseeing and carrying out different parts of the Islamic State’s military bureaucracy. Some of the functions are typical of what one might expect to have seen: Air Defense, Military Police, and Procurement and Warehouses. Other elements, such as the fact that several individuals were assigned to Sharia Administration within the Ministry of Soldiery, speak to the religious nature of the organization and how, even in military affairs, there was still religious oversight and coordination with the military body. Recent research using primary source documents has shown that this level of control often extended down into the actual field units as well.\(^{71}\)

Several of the roles mentioned above involve the training, care, and maintenance of the morale of the group’s fighting force. To get individuals to join the group, the Newcomers’ Administration appears to manage the initial in-processing of recruits.\(^{72}\) Military camps most likely refer to the training camps so often featured in the group’s propaganda where incoming recruits learn weapons skills and tactical maneuvers.\(^{73}\) The Office of Mujahideen Affairs seems to be the equivalent of a human resources or personnel office for the soldiers. Primary source documents indicate that this entity handled a variety

\(^{71}\) Ibid., pp. 10-14.

\(^{72}\) Al-Tamimi document archive. Specimen 27F discusses the opening of such an office in Iraq. Specimen 13J could potentially be an example of a form filled out by incoming recruits at such an office.

\(^{73}\) Previous research has suggested that these camps might have lasted approximately one month in duration. Daniel Milton, Julia Lodoen, Ryan O’Farrell, and Seth Loertscher, “Newly Released ISIS Files: Learning from the Islamic State’s Long-Version Personnel Form,” CTC Sentinel 12:9 (2019): pp. 15-20. Al-Tamimi document archive. Specimen 1A is a recruitment poster put out by a training camp; Specimen 7A is a medical ID card issued to a trainee by the training camp administration; Specimen 12M shows a list of graduates being assigned to field duty from the camp; Specimens 18B and 18C are lists of personnel who appear to be currently at a camp; Specimen 19D is a letter to camps informing them that soldiers should not be out on the road or in the market during prayer time; Specimen 19C is a call for military units to send a trainer back to the camps to help train new recruits; Specimens 27I, 27J, 33E, 33F, 33H, and 33I show personnel forms from a camp administration office and may represent in-take forms at the camps themselves; Specimen 36A shows a list of graduations from a training camp in Anbar, Iraq; Specimen 38J is a letter asking for the removal of one brother from the training camp because of suspicious behavior; Specimen 40I shows a graduation certificate from one of the Islamic State’s military camps.
of issues, from keeping track of martyrs to approving and tracking leave requests by fighters assigned
to military units.\textsuperscript{74}

A Look Inside the Ministry of Spoils and Plunder

Another one of the Islamic State ministries for which the role descriptions in the main spreadsheet
provides interesting insight into the organization is the Ministry of Spoils and Plunder.\textsuperscript{75} This entity,
according to the Islamic State's July 2016 video outlining the structure of the caliphate, is responsible
for taking in and accounting for goods captured from enemies by Islamic State personnel, as well as
the distribution of those goods.\textsuperscript{76} There is some indication in primary source documents that this entity
may have once (as late as 2013) been subordinate to another ministry, although in these spreadsheets
it appears to be a separate ministry.\textsuperscript{77}

\begin{table}[h]
\centering
\begin{tabular}{|l|}
\hline
\textbf{Ministry of Spoils and Plunder Role Descriptions} \\
\hline
Accounting  \\
Administration  \\
Administrator  \\
Collection  \\
Computers  \\
Containers Official  \\
Cook  \\
Deputy Emir  \\
Driver  \\
Driver  \\
Equipment  \\
External Detachment  \\
Generator  \\
Heavy Equipment  \\
Internal Detachment  \\
Logistics  \\
Mechanic  \\
Metal Worker  \\
Military Official  \\
Oversight Committee  \\
Post Office  \\
Procurement  \\
Real Estate Inventory  \\
Sales  \\
Services  \\
Shopping Centers  \\
Transportation  \\
Warehouses  \\
Worker  \\
Workshops  \\
\hline
\end{tabular}
\caption{Role Descriptions of Individuals Coded as Belonging to the Ministry of Spoils and Plunder}
\end{table}

\textsuperscript{74} Al-Tamimi document archive. Specimens 17F and 17G indicate the office might be involved in the tracking and investigation of inventory, including vehicles and weapons; Specimen 23A is a return pass issued to a fighter who appears to be returning to his military unit; Specimen 19P discusses the office is the holder of “guarantees” when the fighters first entered the group and went to training camps; Specimen 19R is a sheet of fighters who have exceeded their approved absence period sent by the office for follow-up to an unknown individual (possible their military commander); Specimens 24Q, 32Z, 33C, and 34T suggests the office played a role in facilitating and/or keeping track of personnel transfers; Specimens 25W, 40Q, and 40R are spreadsheets keeping track of dead fighters; Specimen 43N suggests a role played in providing vehicles (whether these were for military or personal use is not clear).

\textsuperscript{75} Al-Tamimi document archive. Specimen 16W is a document outlining the administrative structure of the al-Fallujah province; Specimen 19M is a notice requiring that captured goods be turned over to the Ministry of Spoils and Plunder; Specimen 19O is a note regarding availability of entitlements to soldiers; Specimen 23L is a document outlining the administrative structure of the Aleppo province; discussion of some rules pertaining to spoils and plunder; Specimen 27N is a document requiring that spoils go to military war spoils administration so that they can send spoils to the Ministry of Spoils and Plunder; Specimen 33W is an order granting a soldier some compensation from war spoils; Specimen 44B is a letter sending money for slaves to the Ministry of Spoils and Plunder.

\textsuperscript{76} “The Structure of the Khalifa.”

\textsuperscript{77} Al-Tamimi document archive. Specimen 27S is a note regarding seized property, also shows that the plunder division may at one point have pertained to the finance section.
While there is some overlap between the Ministry of Soldiery and the Ministry of Spoils and Plunder, there are also clear differences that reflect the distinct focus of each ministry. The administrative structure needed to acquire, process, and in some cases, sell material captured from the Islamic State's battlefield advances is apparent through the presence of individuals in accounting, procurement, sales, and so on. To manage this possible overlap, however, the organization may have tried to actually place personnel from each organization into the other as representatives. For example, one individual within the Ministry of Spoils and Plunder appears to have served as a liaison from the Ministry of Soldiery.

Overall, the examination of the sections of the various ministries within the Islamic State's overall institutional structure has shown that the Islamic State's governance efforts, far from being merely a public relations effort, were buttressed by the assignment and payment of personnel (albeit unequally). Even though this information enhances the ability to understand the scope and intention of the group's governance efforts, it remains clear that the majority of the group's focus remained on its military program. As seen in Table 8, the ratio of individuals assigned to the group's military ministry as opposed to all the other ministries combined is about four to one. Given that the military enterprise was the group's predominant focus, the report now turns to an examination of what the information contained in these two spreadsheets can reveal about the group's military structure and operations.

Mapping the Islamic State's Military Organization

Because of the large theater of operations in which it was engaged in offensive and defensive operations against a variety of adversaries, the Islamic State had to create a robust military organization. One of the most basic purposes of hierarchy within a military organization is to allow for the exercise of command and control. There have certainly been glimpses of hierarchical structures in other parts of the Islamic State and its predecessor organization's bureaucracy. In the media sphere, documents illustrated how, from the group's earlier time as al-Qa`ida in Iraq on through its 2014 transformation into the Islamic State, structure was a key requirement. When it came to the group's overall governance structure, captured material from the time of al-Qa`ida in Iraq and the Islamic State of Iraq offered some insights, although it is less clear how those carried over into the Islamic State's current efforts.

In the realm of the group's military organization, the overall picture is not as clear. While leaked and captured primary source documents, as well as statements put out by the group itself, offer glimpses

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78 Milton, Communication Breakdown: Milton, Pulling Back the Curtain.
79 Johnston, Shapiro, Shatz, Bahney, Jung, Ryan, and Wallace. See Chapter 4, “Organizing Terrorism and Insurgency in Iraq.”
into its military structure, a more comprehensive view has been difficult to find. The goal of this section is to offer such a view, at least insofar as it is possible within the context of the two spreadsheets that have formed the key source material for this report.

A few caveats, some of which have been mentioned above in this report, need to be noted here as they relate to the military structure revealed by these documents. While it is a more detailed portrait than has been previously available, it still has limitations. First, because these two spreadsheets contain information that covers largely only the Iraqi side of the Islamic State, what follows should not be seen as an attempt to paint a complete picture of the military structure. Second, there is a penchant among groups like the Islamic State to name different units after important figures, either in ancient or recent history. This complicates the ability to assign individuals to specific military units because two lower-level units from distinct higher-level units may share the same name.

Based on the July 12, 2016, video released by the Islamic State that described the structure of the caliphate, one of the responsibilities of the Ministry of Soldiery was to direct “divisions, brigades, and battalions.”

Divisions, brigades, and battalions are names commonly used by militaries around the world to describe military units of a particular size in descending order, with the divisions being the largest and battalions being the smallest.

This ordering also seems to apply to the general structure of the columns in both spreadsheets, although some interpretation of the spreadsheet columns is required. The original Arabic version of the main spreadsheet does not have headers to signify which information is contained in each column, but several columns appear to contain information regarding the specific organization to which each payee is assigned, and these columns appear to begin with a macro-level unit assignment and then progress to a more specific assignment. The original Arabic version of the payment spreadsheet, on the other hand, contains headers, one of which is labeled as follows: “Ministry / Section / Department.” The next column has the header “Assignment.” Taken together, both of these columns suggest some ordering is present, but it seems that whoever was entering the information did not always follow the headers when entering information. This makes understanding the information a bit more challenging and adds a note of caution to some of the specific findings shown in this section.

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80 Several of the primary source documents published by Aymenn Al-Tamimi reference different divisions, brigades, and battalions, but these are difficult to organize into a coherent structure absent additional information. Specimen 8W refers to the mother A’isha battalion; Specimen 9D refers to the al-Sadiq special battalion; Specimen 11M refers to the al-Yarmouk battalion; Specimen 11N refers to the al-Qa’qa’ battalion; Specimens 14Q and 14R refer to the Abu Mu’tazz al-Qurashi battalion; Specimens 14T, 14U, and 14V refer to the Al-Bara’ bin Malek battalion; Specimen 15O refers to the Abdullah bin Rawaha battalion; Specimens 18S and 41K refer to the Mu’ta division and the Zayd bin Haritha brigade; Specimen 19U refers to the Hamza bin Abd al-Mutallib division; Specimen 16U refers to the al-Qa’qa’ battalion; Specimen 18U refers to the al-Fatah al-Mubin Battalion; Specimen 19H refers to the Abu Bakr al-Sadiq battalion; Specimen 19L refers to the Taybah battalion; Specimen 19R refers to the Omar battalion and the Othman battalion; Specimen 22P refers to the Dabiq division and the Sa’ad bin Muadh battalion; Specimen 22Q refers to the Omar battalion; Specimen 24V refers to the Sa’ad bin Muadh battalion; Specimen 25K refers to the al-Qa’qa’ battalion; Specimens 25L, 25M, 25S, 25T, 25U, 25W, 25X, 27N, and 27O refer to the Mu’ta division; Specimens 25N and 25P refer to the Mu’ta division and the al-Qa’qa’ battalion; Specimen 26F refers to the Abi Mu’tazz al-Quashi division and the al-Aqsa brigade, as well as the al-Khalifa army; Specimen 29X refers to the Khalid bin al-Waleed area; Specimen 29Y refers to the Salman al-Farisi battalion; Specimens 30U, 30V, 35E, and 35F refer to the Dabiq division (the fighters listed in these documents are not present in either the main or payment spreadsheet); Specimens 35G, 35H, 35I, 35J, 35K, 35L, 35M, and 35N refer to the Amaq army; Specimen 36K is an organizational outline of the al-Qa’qa’ battalion, although it is not clear to what larger unit it pertained; Specimen 36U refers to the al-Ghouta division; Specimen 38Y is an outline of the Khalid bin al-Waleed battalion, although it is not clear to what larger unit it pertained; Specimen 41A refers to the Abu Obeida bin al-Jarrah division and the al-Faruq brigade (somewhere in Raqqa); Specimen 41L refers to the Mu’ta division; Specimen 42S refers to the al-Fatah division; Specimen 42T refers to the al-Fatah division and the Tabuk brigade; Specimen 43C refers to the al-Usha’ army; Specimen 43L refers to the Khalid bin al-Waleed army and the fighter’s ID number does not appear in either spreadsheet; Specimens 43K, 43L, 43M, 43N, and 43P refer to the Khalid bin al-Waleed army; Specimen 43Y refers to the al-Karar army.

81 “The Structure of the Khalifa.”
Examining Division-Level Military Units

The first effort at categorizing the data in this section took the form of identifying the named divisions within the group's military structure in Iraq. For reference, the footnotes attached to each of these division names provide references to other primary source documents that utilize these division names, as well as comments regarding whether the document also contains information that speaks to other organizational dynamics as well. The division names, spreadsheets that reference the division, and date range in which payment records appear in the payment spreadsheet can all be seen in Table 11. It is also important to note that primary source documents reference at least a few of these divisions (Abu Mu'taz al-Qurashi, Al-Qadisiyah, 'Ayn Jalut, Mu'tah, Nahawand, Dhat al-Sawari, Al-Yarmuk, and Al-Kawasir).

<table>
<thead>
<tr>
<th>Division</th>
<th>Spreadsheet Type</th>
<th>Earliest Month</th>
<th>Latest Month</th>
</tr>
</thead>
<tbody>
<tr>
<td>Abbas</td>
<td>Main</td>
<td>Feb 2016</td>
<td>Feb 2016</td>
</tr>
<tr>
<td>Abd-al-Hadi</td>
<td>x</td>
<td>Feb 2016</td>
<td>Feb 2016</td>
</tr>
<tr>
<td>Al-Bilawi</td>
<td>x</td>
<td>Feb 2016</td>
<td>Apr 2017</td>
</tr>
<tr>
<td>Abu Mu'taz al-Qurashi</td>
<td>x</td>
<td>Mar 2016</td>
<td>Apr 2017</td>
</tr>
<tr>
<td>Al-Furqan</td>
<td>x</td>
<td>Mar 2016</td>
<td>Apr 2017</td>
</tr>
<tr>
<td>Al-Qadisiyah</td>
<td>x</td>
<td>Mar 2016</td>
<td>Apr 2017</td>
</tr>
<tr>
<td>'Ayn Jalut</td>
<td>x</td>
<td>Mar 2016</td>
<td>Apr 2017</td>
</tr>
<tr>
<td>Mu'tah</td>
<td>x</td>
<td>Mar 2016</td>
<td>Mar 2017</td>
</tr>
<tr>
<td>Nahawand</td>
<td>x</td>
<td>Mar 2016</td>
<td>Apr 2017</td>
</tr>
<tr>
<td>Dhat al-Sawari</td>
<td>x</td>
<td>Apr 2016</td>
<td>Apr 2017</td>
</tr>
<tr>
<td>Al-Yamamah</td>
<td>x</td>
<td>Jun 2016</td>
<td>Apr 2017</td>
</tr>
<tr>
<td>Al-Yarmuk</td>
<td>x</td>
<td>Aug 2016</td>
<td>Feb 2017</td>
</tr>
<tr>
<td>Al-Kawasir</td>
<td>x</td>
<td>Oct 2016</td>
<td>Apr 2017</td>
</tr>
<tr>
<td>Khalid Bin al-Walid</td>
<td>x</td>
<td>Oct 2016</td>
<td>Apr 2017</td>
</tr>
</tbody>
</table>

Table 11: Division Names in Main and Payment Spreadsheets

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82 Al-Tamimi document archive. Specimen 14Q mentions a military unit of the same name, but refers to it as a battalion as opposed to a division. It is important to note that whereas the main and payment spreadsheets seem to refer to units that operated in Iraq, Specimen 14Q was found in the Qalamoun area, suggesting it may have applied to an Islamic State unit in Syria. This highlights the challenge of common names being used for different units in distinct areas. Specimen 26F not only mentions the division, but it also mentions the brigade and battalion to which the fighter was assigned.

83 Al-Tamimi document archive. Specimen 16U refers to it as a battalion instead of a division. The name of the fighter in Specimen 16U is present in the payment spreadsheet used for this report, but is unassigned to a particular unit. Specimen 32S references an individual from the Al-Qadisiyah division, the fighter was found to be present in the payment spreadsheet in the same division. Specimen 32T also referenced an individual from the Al-Qadisiyah division, but this document did not contain an identification number to allow for easy cross-checking with the data.

84 Al-Tamimi document archive. Specimen 41E is an ID card of a fighter assigned to the Ayn Jalut division.

85 Al-Tamimi document archive. Specimen 25X contains a number of census numbers; Specimen 30P contains information on brigade and battalion assignments; Specimens 30Q, 30X, and 39D contain location, brigade, and battalion assignments; Specimen 39E contains location, brigade, and battalion assignments; Specimen 39F contains location, brigade, and battalion assignments; Specimen 41K contains information on brigade assignment; Specimen 41L is a Mu'tah division form for requesting equipment.

86 Al-Tamimi document archive. Specimen 32Z contains identification numbers and location information; Specimen 33A contains identification numbers and location information; Specimen 33B contains identification numbers and location information; Specimen 33C contains identification numbers and location information; Specimen 33D contains identification numbers and location information.

87 Al-Tamimi document archive. Specimen 31V lists a number of individuals assigned to the Dhat al-Sawari division as snipers. To cross-check the data, the payment document was searched for the names of each of the three group leaders listed in Specimen 31V. All were found in the payment spreadsheet as pertaining to the Dhat al-Sawari division. Specimens 40W and 40Y are a medical leave permit for an individual assigned to the Dhat al-Sawari division.

88 Al-Tamimi document archive. While there are a number of specimens referencing Al-Yarmuk, they appear to be referencing a Syrian unit of the Islamic State that bears the same name.

89 Al-Tamimi document archive. Specimen 31I references the al-Qa’im hospital in relation to a unit called the “Al-Kawasir Division.”
As Table 11 shows, there are nine divisions mentioned in both the spreadsheets. Of the division names used in both spreadsheets, six of the nine (Al-Qadisiyah, Al-Yamamah, Ayn Jalut, Dhat al-Sawari, Mu’tah, Nahawand) reference important historic battles. In terms of size, each of these divisions has approximately 1,400-3,100 names attached to them, with some size variation over time. (See below for a more detailed discussion of these numeric fluctuations over time.) Table 11 also reveals that the payment spreadsheet mentions an additional five divisions that did not appear in the main spreadsheet.

Recall that, as discussed early on in this report, the main spreadsheet covered a period time estimated to be from June 2016 to September 2016, whereas the payment spreadsheet covered from approximately January 2016 to May 2017. Given this longer coverage period, it is not necessarily surprising that the payment spreadsheet contains additional division names. The fact that they do not appear in the main spreadsheet does raise some uncertainty regarding whether the names for these entities are division names or whether they were names of other smaller units that were mistakenly entered using the word "division." However, other documentary evidence has emerged that would support the conclusion that at least one of these units, the Al-Kawasir Division, is indeed a division. More specifically, the testimony of a former Islamic State member confirmed that the Al-Kawasir Division did indeed exist and operate in Anbar.

Beyond knowing that these divisions exist, it would also be interesting to know more about their composition and usage. Comparing the size of these five additional divisions reveals that these divisions generally appear to be of the same size as the nine divisions that appear in both spreadsheets, with each division having approximately 1,900-4,100 individuals. Unfortunately, there is little additional information in the spreadsheet that directly indicates where a particular unit or individual was geographically located.

Still, it is intriguing to note the timing in which some of these divisions emerge or disappear. For example, the Abbas and Abd-al-Hadi divisions (mentioned only in the payment spreadsheet) appear to have disappeared in February 2016, while a large number of the divisions that appear in both spreadsheets appear the following month in March 2016. This was right around the time that the Islamic State suffered setbacks in Ramadi and was under pressure at a number of other points. It is possible that these setbacks precipitated a reorganization or consolidation of units, although it may be that the data collection was not as comprehensive early on in the data series.

Battlefield dynamics may also help explain other dates. At least three divisions (Mu’tah, Al-Yamamah, and Al-Yarmuk) also experienced significant declines in the number of fighters on their rosters during the September-October 2016 timeframe. Although there were still a few scattered fighters listed under those division names for several more months in the payment spreadsheet, it seems that they ceased to exist. Around this same time, the Al-Kawasir and Khalid bin al-Walid divisions emerge in the

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90 The main spreadsheet mentions other units with the names “Abbas” and “Khalid Bin al-Walid,” but does not refer to them as divisions. Because these are common names of some historical importance, it is likely that they were utilized by different units of varying sizes throughout the Islamic State’s organization. However, because the numbers of individuals assigned to these units appears to be consistent with the size of the nine known divisions that appear in both spreadsheets, the author assumed they were division names for purposes of this report. Al-Tamimi document archive. Another example comes from Specimens 40Q and 40R, which reference the al-Qadisiya Battalion as having operated in the Kobani area. The al-Qadisiyah Division, referenced in both the spreadsheets used in this report, does not appear to have operated anywhere but Iraq. The Khalid bin al-Walid name is used in another document (Specimen 25L) to describe a brigade-level entity with the Mu’tah Division.


92 Several indications regarding the location in which these units operated can be found in disparate places on social media. For example, on June 16, 2018, the Twitter user @Hkaaman, an open-source analyst at Jane’s, posted two pictures that showed two separate captured vehicles. One of them was captured near Tal Afar and bore writing suggesting it pertained to the Abu Omar al-Baghdadi battalion. The second picture showed a vehicle captured near Mosul that belonged to the Kawasir division.

93 “Iraq army enters last ISIL stronghold in Ramadi,” Al Jazeera, February 9, 2016.
data. Again, during this time period, the Islamic State suffered substantial territorial losses, especially in Iraq. In October 2016, Iraqi Prime Minister Haider al-Abadi announced the beginning of the campaign to retake Mosul. These on-the-ground developments, together with some suggestion in the data that personnel were tagged as belonging to both the Al-Yarmuk and Al-Kawasir divisions, suggest some restructuring may have taken place in which the Al-Yarmuk division may have become or been largely absorbed into the new Al-Kawasir division. More research, especially as new documents and evidence emerges, may help clarify some of the organizational changes shown in these documents.

There is, however, more information that one can extract about where the fighters within each unit came from by using the identification numbers to examine the geographic composition of these various units. As discussed above, it is important to recognize that these numbers most likely represent the province of origin for each of the fighters, at it appears to have been assigned based on where each individual was recruited and in–processed by the Islamic State. Finally, because the purpose here is to show what the identification numbers indicate regarding the composition of these units, individuals who were listed as killed, wounded, missing, or detained are still included in this table.

Table 12 demonstrates this by categorizing each fighter in terms of their province of origin as identified by their census number. To accomplish this, the author first took the 14 different military divisions shown in the data and counted how many fighters within each division came from each province. This process included all the fighters in the main and payment spreadsheets, regardless of the timeframe. This means that all time periods from the payment spreadsheet were included as the goal was to get the most complete picture of the geographic origins of the identification numbers for assigned individuals. For simplicity in presentation, Table 12 only displays the top three provinces for each unit. As it turns out, although most divisions have at least a few fighters from several geographic origination points, the bulk of each division’s fighters actually come from a small number of provinces. With only one exception (the Dhat al-Sawari division), the top three provinces account for more than 90 percent of each division’s total fighter contingent, with many divisions for which the top three provinces account for more than 95 percent of the total.

This geographic trend is also present, although not as consistently, even if one only considers the main province assigned to the fighters. Indeed, the information contained in Table 12 shows that

<table>
<thead>
<tr>
<th>Division</th>
<th>Total Records</th>
<th>Province 1 Records (P1)</th>
<th>Pct. of Total (P1)</th>
<th>Province 2 Records (P2)</th>
<th>Pct. of Total (P2)</th>
<th>Province 3 Records (P3)</th>
<th>Pct. of Total (P3)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Nahawand</td>
<td>5,254</td>
<td>4,144</td>
<td>78.9%</td>
<td>850</td>
<td>16.2%</td>
<td>Ninawa</td>
<td>105</td>
</tr>
<tr>
<td>Al-Yarmuk</td>
<td>4,938</td>
<td>3,938</td>
<td>48.6%</td>
<td>1,987</td>
<td>40.2%</td>
<td>Mil. Admin.</td>
<td>454</td>
</tr>
<tr>
<td>Al-Furqan</td>
<td>4,925</td>
<td>2,624</td>
<td>53.3%</td>
<td>1,842</td>
<td>37.4%</td>
<td>Dijlah</td>
<td>155</td>
</tr>
<tr>
<td>Ayn Jallūd</td>
<td>4,296</td>
<td>2,904</td>
<td>67.6%</td>
<td>1,249</td>
<td>29.1%</td>
<td>Ninawa</td>
<td>66</td>
</tr>
<tr>
<td>Al-Yamamah</td>
<td>4,265</td>
<td>2,284</td>
<td>53.5%</td>
<td>1,722</td>
<td>40.4%</td>
<td>Mil. Admin.</td>
<td>212</td>
</tr>
<tr>
<td>Al-Kawasir</td>
<td>4,212</td>
<td>1,819</td>
<td>43.2%</td>
<td>1,523</td>
<td>36.2%</td>
<td>Al-Anbar</td>
<td>550</td>
</tr>
<tr>
<td>Al-Qadisiyah</td>
<td>4,174</td>
<td>1,667</td>
<td>39.9%</td>
<td>1,324</td>
<td>31.7%</td>
<td>Mil. Admin.</td>
<td>797</td>
</tr>
<tr>
<td>Mu’tah</td>
<td>4,085</td>
<td>2,775</td>
<td>67.9%</td>
<td>1,215</td>
<td>29.7%</td>
<td>Diwans</td>
<td>64</td>
</tr>
<tr>
<td>Dhat al-Sawari</td>
<td>3,689</td>
<td>1,561</td>
<td>42.3%</td>
<td>1,111</td>
<td>30.1%</td>
<td>Mil. Admin.</td>
<td>525</td>
</tr>
<tr>
<td>Khalid Bin al-Walid</td>
<td>3,166</td>
<td>2,111</td>
<td>66.7%</td>
<td>937</td>
<td>29.6%</td>
<td>Diwans</td>
<td>47</td>
</tr>
<tr>
<td>Abbas</td>
<td>3,102</td>
<td>2,734</td>
<td>88.1%</td>
<td>334</td>
<td>10.8%</td>
<td>Diwans</td>
<td>22</td>
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<tr>
<td>Al-Bilawi</td>
<td>2,951</td>
<td>1,858</td>
<td>63.0%</td>
<td>1,031</td>
<td>34.9%</td>
<td>Al-Jazirah</td>
<td>25</td>
</tr>
<tr>
<td>Abu Mu’taz al-Qurashi</td>
<td>2,054</td>
<td>1,925</td>
<td>93.7%</td>
<td>48</td>
<td>2.3%</td>
<td>Ninawa</td>
<td>32</td>
</tr>
<tr>
<td>Abd-al-Hadi</td>
<td>1,976</td>
<td>1,756</td>
<td>88.9%</td>
<td>171</td>
<td>8.6%</td>
<td>Diwans</td>
<td>26</td>
</tr>
</tbody>
</table>

Table 12: Islamic State Military Units, Broken Down by Top Three Provinces Contributing Personnel

94 “IS ‘loses more than a quarter of its territory’ in Syria and Iraq,” BBC, October 9, 2016.
96 The coverage period for each of these divisions is not the same. Some units existed for the entire duration of the spreadsheets, whereas others appear to have lasted for a short time. See Figure 2.
10 of the 14 Islamic State military units drew the majority of their fighting strength from a single local province, as opposed to the units being a large composition of a wide-cross section of territory. Indeed, even in cases where the proportion of fighters is more evenly split among two provinces, as in the case of the Al-Qadisiyah and Dhat al-Sawari divisions, the provinces from which the units are constructed are geographically close to each other. In short, one can see regional groupings emerging in which divisions generally contain fighters from their locality: northern region (‘Ayn Jalut, Al-Bilawi, Al-Furqan, Mu‘tah, Nahawand, Abbas, and Abd-al-Hadi), the western/Anbar region (Al-Yamamah, Al-Yarmuk, Al-Kawasir), northern Baghdad (Dhat al-Sawari), and eastern region (Al-Qadisiyah).

This geographic clustering of fighters makes sense for a variety of reasons. First, although one cannot say for certain that these units were only employed locally, such an intended usage (to fight on a local battlefront) would suggest some wisdom in keeping fighters from the area together in the same unit. Second, even if the units were going to be deployed outside of the area in which the unit was created, keeping individuals from the same area together would most likely help unit cohesion and prevent the challenges inherent in trying to bring individuals from different parts of Iraq together to fight. This mirrors in part the rationale employed by various militaries that also employed a similar approach during World War II.\(^97\) A similar process has allegedly been employed by militant groups to manage foreign fighters as well.\(^98\)

The only indication of a deviation from this pattern of constructing units primarily of local fighters is in the surprising prevalence of fighters from the “Military Administration” category in each of the units. In 13 of the 14 units, the “Military Administration” category is in the top three in terms of its proportion in the overall composition of the unit. Above, it was speculated that this category was made up of foreigners or of some type of specially trained troops. If this is indeed the case, then it suggests that these fighters played a very important role in supplementing the fighting capabilities of the Islamic State, at least in Iraq. There is one piece of evidence in Table 12 that provides additional credibility to this conclusion. The Abu Mu‘taz al-Qurashi division seems to be largely composed of fighters from the “Military Administration” category. Little is known about this division, although one clue emerged in an interview a Belgian newspaper conducted with a captured Islamic State fighter in Iraq. This particular fighter, Tarik Jadaoun, claimed that he submitted an application to work for the emir of this same division, which he claimed had “control of all Islamic State foreign fighters.”\(^99\)

When it comes to the size of these divisions, they vary over time. This can most easily be seen in Figure 2, which plots the number of records over time for each division with at least two months of data.\(^100\) The months provided in the figure have been converted from the Islamic (hijri) to the Gregorian calendar, so the dates displayed should be treated as estimates and not as exact time periods. Finally, the information here is only for fighters who were not listed as killed, wounded, detained, or missing. This resulted in slight reductions to the number of individuals appearing in each division. As can be seen, each of the divisions contains several thousand fighters, although the size of the divisions varies over time.

Also included in Figure 2 are shaded bars that represent key events in Iraq during this time. The grey bars highlight the campaigns to liberate Fallujah, the east side of Mosul, and the west side of Mosul, respectively.

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100 The following divisions were not included in Figure 2 because they only had one period of data: ‘Abbas and ‘Abd-al-Hadi.
There are several key takeaways from the information shown in Figure 2. First, it is clear that the data presented here is not complete. Several of the divisions (‘Ayn Jalut, Abu Mu’taz al-Qurashi, Al-Furqan, and Nahawand) all show a precipitous drop in the number of records that appear in the payment spreadsheet that begins somewhere around April 2017. It would be a mistake to interpret these precipitous drops, or any of the others that appear in Figure 2, as highlighting the destruction of the entire division. Instead, one explanation is that some of the data was missing and not entered for some reason. Although certainly data acquisition and entry problems may account for some of the gaps (especially in the places where a quick drop and then rise occurs, such as happens in the latter part of the ‘Ayn Jalut, Abu Mu’taz al-Qurashi, Al-Furqan, and Nahawand divisions’ entries), there are also other explanations worth considering, some of which can be corroborated by other information in the data.

More specifically, the data shows that the Al-Yarmuk division appears to have been dissolved for some reason and its personnel transferred into the new Al-Kawasir division. This is based on two pieces of information within the payment spreadsheet. The first is that approximately 4,500 records have references to an individual being in both the Al-Kawasir and Al-Yarmuk divisions at the same time. Although there were a sizable number of records that had some sort of overlapping reference with regard to an individual’s divisional affiliation, no two divisions came close to having this same number of overlapping records. The other evidence in favor of a transition is the time period in which the two divisions appear. The bulk of the Al-Yarmuk fighters appear from August 2016 to October 2016, before nearly disappearing completely. There is one record for a fighter attached to the Al-Kawasir division in October 2016, but then there are over 4,000 in November 2016. The reason for this change of names is not apparent from the data.

A second related point has to do with recognizing how the Islamic State appears to have reorganized or restricted some of its units frequently in response to local development and events. A number of divisions (Al-Yamamah, Al-Yarmuk, Mu’tah) seem to have been dissolved immediately prior to the Iraqi government’s campaign against Mosul. As shown in Table 12, the Al-Yamamah and Al-Yarmuk divisions seem to have been mostly made up of fighters from western Iraq, so perhaps these shifts are unrelated to the Mosul campaign. But the Mu’tah division, which seems to have mostly had individuals from northern Iraq, may have been absorbed into other units in preparation for the defense of the city. More research might be useful in uncovering these organizational patterns, which may help illuminate how military groups manage their forces in the face of significant external pressure.

The third important takeaway is subtle, but critical. It is that this data provides evidence that suggests the Islamic State had an ability to organize several large fighting units over a sustained period of time. Assuming that these individuals actually remained in their fighting units for extended periods.

101 The next closest (in terms of numbers) are the Dhat al-Sawari and Nahawand Divisions, which have 238 overlapping records.
of time, such a feat would not be possible without some form of logistical supply chain and command and control structures.\textsuperscript{102} As subsequent examination of this data will reveal below, far from being haphazardly thrown together, the Islamic State's military organizational structure was well-thought out and implemented. To be clear, this does not mean that the group's organizational efforts were flawless, but it raises the possibility that this was one of the underappreciated facets behind its ability to move, fight, and control territory the way it did from 2014-2016.

The fourth and final key takeaway from Figure 2 is that it shows a clear degradation of the Islamic State's military capability over time, at least insofar as the Iraqi side of its operations were concerned. For each of the divisions for which sufficient data is available, there is a clear negative slope in terms of the number of records over time. One note of caution is that although there is a downward slope to many of these lines, the stark drop-offs in the data should not necessarily be interpreted as only (or even predominantly) due to counter-Islamic State efforts. Unit reorganizations and transfers may have played a role. However, even with this caution in mind, the more gradual decreasing trendlines present convincing evidence of a shrinking organization, either likely due to deaths, desertions, or other force reductions. Which of these factors impacted the number of individuals on the payroll is not immediately clear, as the payment spreadsheet did not necessarily indicate when an individual was removed for death or other causes.

Examining Lower-Level Military Units Within the Divisions

This discussion has so far focused on the division-level units within the Islamic State's military hierarchy, but these two spreadsheets allow for the examination of much more detail within the division structure. As noted above, the July 2016 propaganda video in which the group presented its organizational structure referenced military units in the following order: “divisions, brigades, and battalions.”\textsuperscript{103} These two spreadsheets provide ample evidence of that same organizational structure, with divisions being the largest unit of aggregation and then, in descending size, brigades and battalions. In what follows, the report discusses this structure using the information contained within these two spreadsheets, which seems to conform to the following format:

Division Name  
Brigade Name 1  
Battalion Name 1  
Battalion Name 2  
Brigade Name 2  
Battalion Name 1  
Battalion Name 2

A few data and coding items need to be noted here.

First, it was the general preference to list a brigade or battalion as such only if at least one of the spreadsheets included a specific indication that the unit was either a brigade or battalion. However, this turned out to be impractical because a number of units in the spreadsheet included a name but not a specific identifier that indicated whether the unit was a division, brigade, or battalion. Consequently, the author also listed units as “Brigades” if the unit had a comparable number of personnel to other

\textsuperscript{102} It is also possible that these individuals were only part-time fighters and did not actually spend most of their time in their military units. For example, perhaps a fighter was only a “weekend-warrior,” spending most of his time in a regular job and only fighting when the case required.

\textsuperscript{103} “The Structure of the Khalifa.”
named brigades. If the author used something other than a specific unit level identified to make the determination that a unit was a “Brigade” based on size instead of the name, the list of these units in the appendix includes a (^) next to the unit name.

Second, in several cases the spreadsheets did not contain sufficient evidence regarding which level in the hierarchy a unit is, whereas in other places the distinction between a brigade and battalion is indicated in the spreadsheets. At other times, it was not possible to connect a unit specified as a battalion under a specific brigade. In these cases, the unit name is included under a section titled “Other Units.” This indicates that although the author is confident that unit belongs to the specific division under which it is listed, it is not clear where exactly in the structure it should be placed.

Third, although the author sought to provide a comprehensive view of the unit names that appeared under each of the respective divisions, there were a couple of exceptions to this practice. The first were cases in which it appeared that a unit was mistakenly named in the spreadsheet. For example, if a unique brigade name is only attached to a few fighters, it seems unlikely that it was actually a brigade; otherwise, a larger number of fighters would have been attached to it.\textsuperscript{104} When the author made this determination, the list of units in the appendix includes a footnote to signal that this is what has been done. The second type of case has to do with battalion names that appear to be general. For example, some divisions seem to have administration battalions, anti-armor battalions, IED battalions, sniper battalions, support battalions, and trapping battalions. It is hard to imagine that one division had an administrative battalion while others did not, and so such references were omitted altogether to avoid giving the perception that they only pertained to a specific division.

Fourth, as has been noted previously in this report, the units listed here most likely comprise only the Iraq side of the caliphate’s army. This conclusion is strengthened by a comparison with recent research by the George Washington University’s Program on Extremism (PoE), which listed several division names for the group in both Iraq and Syria. While many of the division names listed in the PoE report that pertained to Iraq also appeared in the spreadsheets used in this report, the Syrian divisions names were not found in the spreadsheets.\textsuperscript{105}

\textsuperscript{104} Although the author does not find any evidence that this is the case, it is also possible that if a brigade was split between Iraq and Syria, the brigade itself might have been split across multiple spreadsheets.

\textsuperscript{105} Whiteside, Etallame, Muthuswamy, and Shabanian, pp. 25-28.
The reconstruction of the unit structure of Islamic State military units appears in Figure 3. A key point is that although Figure 3 displays all of these units on a single page, the existence of intra-unit relationships is not depicted and should not be assumed or denied based on this information. For example, units may be shared between divisions or fighters transferred upon request of other officials within the Islamic State’s governance structure. Moreover, as the military needs of the overall caliphate, as well as those of local governors, have changed, recent research has suggested that the Ministry of Soldiery may have delegated more of its specialized forces and units to the control of local officials to meet immediate combat needs.  

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106 Additional notes regarding the effort to construct Figure 3, including additional references to many of units mentioned in Figure 3, can be found in the appendix to this report.

107 Whiteside, Etallame, Muthuswamy, Shabanian, pp. 27-28.
A few of these units deserve additional discussion. For example, the Abu-'Ubaydah Ibn-al-Jarrah battalion shows up in the Other Units section of a number of divisions. This raises the question of whether it is actually a special unit that deploys smaller teams to individual divisions, whether on an as-needed or permanent basis. But what would the specialized function be? Two types of clues provide additional insights. From within the two spreadsheets, there are references to the inghimasi Abu-'Ubaydah Ibn-al-Jarrah battalion. The word inghimasi refers to fighters who are sent on the most difficult attack missions, usually with the expectation that once their usage of small arms is over, they will detonate their explosive belts or vests instead of being captured.\textsuperscript{108} From outside of the spreadsheets, at least one primary source document contains references to a similarly named battalion of suicide fighters.\textsuperscript{109} Despite these indications that a specially trained battalion of suicide fighters existed, it is unclear what its structure was and whether it was centrally controlled or subordinated to the various geographic regions and/or division commanders. The recent PoE report on the Ministry of Soldiery referred to this unit as one of several that served as combat enablers that were deployed to local commanders to fulfill specific tasks, which would explain why individuals attached to this particular battalion appeared in a number of other units.\textsuperscript{110}

As can be seen from the organizational structure portrayed above, the Islamic State created a fairly large command and control structure within its fighting force. It is important to remember this structure and the existence of these units changed over time. As noted in an article written by one expert, the structure that existed in 2014 had collapsed and streamlined significantly by 2020.\textsuperscript{111} However, the level of detail does not end simply with the naming and creation of divisions, brigades, and battalions. To successfully carry out military campaigns, more than just a hierarchical structure is needed. Military units are ultimately composed of individuals who have to be armed, fed, policed, and educated, among other things. This requires that an organization have not just a structure, but also that it create and fill roles that enable the units to carry out battlefield functions, such as those represented by administrative and logistical roles.

The information contained within these two spreadsheets provides evidence that such roles were created and filled by individuals at all levels of this military structure, as depicted above. In other words, the spreadsheets show that there were individuals assigned to administrative and logistical tasks at the division, brigade, and battalion levels. Because of the number of units depicted above, it would be difficult to represent the various positions listed within the spreadsheets for each unit. Additionally, some units in the spreadsheets have a large amount of detail regarding who was assigned to what role, but other units have comparatively less detail. This could either be because the unit itself did not have these roles, or perhaps that they simply did not report those details to whomever assembled the spreadsheets used for this report.

As a result, the author endeavored to code a standardized category of job descriptions for each of the individuals listed under the Ministry of Soldiery within the spreadsheets. This was no small task, as at times individuals were given multiple titles that appear to perform the same job function. It is also important to reemphasize that not every individual listed in the spreadsheets had a role assigned to them, making a presentation of numbers of these different roles less meaningful.

This coding effort resulted in the identification of over 275 different job descriptions and roles in the spreadsheet. Listing each of the job descriptions mentioned would be a bit overwhelming to read, and so instead, a few key points and descriptions are provided here.


\textsuperscript{109} Al-Tamimi document archive. Specimen 31U, a receipt for emergency expenses, references the “Abu Obeida ibn al Jarrah inghimasi battalion.” However, underscoring the difficulty in understanding how these various components are named, Specimen 41A refers to a similarly named unit, but at the division level instead.

\textsuperscript{110} Whiteside, Elallame, Muthuswamy, Shabanian, pp. 27-28.

When it comes to the most frequently mentioned roles in the spreadsheet, the top five were as follows (from most to least frequent): General Support, Mujahidin Affairs, Air Defense, Wounded Affairs, and Military Medics. The least clear of those categories is the “General Support” category. One primary source document by the Islamic State suggests that this unit may have been partially responsible for human resources-related issues, such as keeping track of fighters and notifying division officials if the fighters were unaccounted for. If this is the case, it is not entirely clear what the relationship of “General Support” was to the office of Mujahidin Affairs. A bit more difficulty in understanding the “General Support” category comes from the fact that in the spreadsheet, some of the fighters designated in this category have the added, but ultimately unclear, distinctions of “Artillery” or “Rocket Launchers.”

Two of the most prominent role descriptions at the division, brigade, and battalion level were related to the fighters themselves: “Mujahidin Affairs” and “Wounded Affairs.” As had already been discussed above, these particular job roles were also listed in the Ministry of Soldiery. But the fact that it appears that they had representatives of these offices selected in the military units themselves shows that the effort to deal with personnel issues, including tracking, rehabilitating, and paying wounded soldiers was something the organization attempted to do at scale throughout its military bureaucracy. Of course, the mere existence of people in those designated roles does not mean that they were trained or effective in those positions. However, it does indicate that the Islamic State was aware of and wanted to support the morale of its fighters on some level, recognizing that poor care and concern for those on the frontlines might lead to poor performance.

The last of the most frequently noted roles was for “Air Defense.” Although not as frequently mentioned, the spreadsheet contains mention of other roles related to specific combat skills and roles, including Artillery, IEDs, Reconnaissance, and Snipers. The presence of such specialties within smaller unit sizes shows that the Islamic State was attempting to create units capable of achieving a range of battlefield effects independently, instead of having to rely on specialized units for such skills. How successful it was at doing so, as well as how broadly those efforts were applied, is unclear from these documents. As noted above, the detail with which these job roles were recorded for each of the divisions, brigades, and battalions varies widely, making a more detailed analysis impossible.

This examination of the military structure offers a far greater and more comprehensive view than has previously been available of the group’s military efforts overall, especially into the administrative and logistical aspects of the group’s organization. Moreover, the attention to detail and organization provides a partial explanation for the group’s successful military ventures. To be clear, there are certainly gaps in this analysis because of missing and incomplete data. However, the information presented here shows that far from carrying out battles in an ad hoc manner, the group operated in such a way that it had some degree of command and control over thousands of fighters working toward the group’s overall objectives.

Conclusion

This report has endeavored to present a more complete view than has previously been available of the organizational structure of the Islamic State. To do this, it relied on several documents captured by U.S. military forces in Iraq and Syria, including two spreadsheets containing tens of thousands of rows of data regarding individuals who were paid by the organization in the latter half of 2016. This information included data on these individuals’ age, family structure, monthly salary from the group, and organizational assignments within the group. Several key takeaways have emerged from this examination of the group’s internal documents.

112 Al-Tamimi document archive. Specimen 25L shows a letter from the Ministry of Soldiery to a division-level support unit about missing fighters.
The first is that these internal documents provide an important piece of the puzzle when it comes to a significant debate that has been present in the discipline for some time: how big was the Islamic State? In the public sphere, such estimates have largely been framed around the number of foreign fighters. These estimates, largely provided by governments without much accompanying detail, often fail to distinguish between the number of individuals who joined the Islamic State, Jabhat al-Nusra, or any of the hundreds of other militant groups said to be operating in the region. This makes it hard to say how many individuals the group actually had, especially since foreign fighters are assumed to make up only a small percentage of the group’s overall strength. These problems even plagued the final operational push against the Islamic State in Baghuz, where coalition estimates of the group’s personnel strength seemed to have been far under what the Syrian Democratic Forces (SDF) reported in terms of individuals captured or killed during campaign. In short, counting personnel strength is tough.

The benefit here, however, is that through the utilization of what are essentially payroll documents, this report has been able to provide a finer point to the numbers debate than has previously been available. Such an analysis reveals that close to 60,000 males appeared on the payroll of the group in late 2016, and these numbers appear to only include the Iraq-based members. As many as approximately 17,000 appear to have been in some sort of inactive status, either killed, wounded, or captured. These males appear to have supported an additional population of more than 160,000 dependents. Because the dates when these individuals entered such a status are not present in either of these documents, it is difficult to peg the specific number of active personnel at any point in time. That said, the analysis of these documents did provide a more solid foundation upon which future research might be based.

The second takeaway is that the Islamic State’s military structure appears to have been, on paper at least, more complex and detailed than previously described, although this perhaps has been implicitly understood from its ability to coordinate a large number of complex military activities in Iraq and Syria for many years. If what appears in these spreadsheets was reflected in the group’s actual on-the-ground activities, it is possible that although some of the group’s military success might be attributed to passionate fighters, capable commanders, or ineffective opposition, one factor deserving some of the credit is the bureaucratic structure the group created that allowed it to maintain and direct its fighting capabilities at a higher level than would have been possible in the absence of such a structure. Several of the job titles and offices shown through these documents emphasize this. For example, the presence of military policemen shows how the group tried to maintain order within its military structure, while the existence of individuals responsible for “Mujahidin Affairs” demonstrates an effort to support morale.

Any potential significance of this takeaway should be tempered, however, with a recognition that what may have appeared on the register may not reflect the actual nature in which the group carried out its activities. This report has examined ledgers, not tactical activity logs. In all conflicts, the coherence of the theoretical organizational structure may be contingent on a number of factors, to include geographic distance, the intensity of battle, and leadership capabilities. Although some of the external documents and interviews cited as a part of this report suggest that what appears on these registers was reflected in actual daily practice, ultimately there is likely some gap between what appears on the spreadsheets and what happened in practice. The size of that gap is an area where future research might be gainfully employed.

113 The admittedly imprecise method of assigning nationality described above in this report yields an estimate of about 8-10 percent of the individuals in each spreadsheet as being potentially from outside Iraq or Syria, although this is only an estimate and should be interpreted with a healthy dose of caution.


A third takeaway has to do with the insight revealed by the relative number of individuals assigned to each ministry. More specifically, the three largest ministries in the documentation used in this report were the Judgment and Grievances, public security services, and the Hisbah (religious police). Maintaining law and order on a daily basis, above all else, seems to have been an important priority and signals the group’s intense interest in governance and state building. It should come as no surprise that the propagation and enforcement of the group’s religious rules was of importance to its claim to be an Islamic state, but certainly the level of effort demonstrated by assigning so many people to this particular task goes beyond lip service and cautions against discounting the group’s religious ideology or commitment. The large number of security personnel is also not particularly surprising. Internal control is an important part of any attempt to govern an area, especially in the face of an intense counter-Islamic State campaign by a number of governments around the world. The Islamic State was also paranoid about spies within its ranks or territory, so assigning a large number of personnel to deal with that threat is consistent with that concern. Perhaps a bit more surprising is the number of people assigned to the education ministry. Although several scholars have highlighted the importance of children to the Islamic State's “long game,” the dedication of resources in the form of personnel places additional emphasis on the importance of education to the caliphate project.

Fourth, these documents provide internal evidence from the Islamic State regarding the effectiveness of efforts to reduce the physical strength of the group. As noted above, an examination of the numbers attached to each of its military units shows gradual decline from February 2016 to May 2017. This matches the visible results of the reduction of the group’s territory during that same time period. Future work that the CTC is conducting with this data will explore these declines further, attempting to extract any lessons the data may hold for understanding the impacts of different counterterrorism strategies.

A fifth takeaway is that by providing a relatively comprehensive view of the group’s overall organizational structure, these documents provide important context in which the stories of individual fighters and participations of the group can be placed. This can be important, particularly as nations deal with returning fighters and participants in the group. Understanding the overall structure of the group, including the varied unit and ministry names which it used, can potentially help investigators, courts, and juries to better contextualize an individual’s experience in the organization.

This report has utilized a unique source of data to provide insight into the Islamic State’s workforce. No single report could extract all of the insights provided by this data, and therefore, the CTC plans on releasing additional products examining this data in the near future, in addition to releasing as much of the primary source documentation that is able to be released. It is hoped that, taken together, all of this work will help increase the amount of public knowledge regarding this group’s strengths and weaknesses, and that this knowledge will ultimately help those fighting against the organization to be able to do so more effectively. Although the Islamic State’s hold on territory in Iraq and Syria has shrunk greatly since the time period represented in these documents, the group itself has continued to seek new locales in which its ideology can find root. Whether or not the group can regain a foothold to the level of its highwater mark in 2016 Iraq and Syria, the organizational tendencies it displayed and the learning that took place during this time are likely to be a part of future efforts, making continued understanding of this critical time in the Islamic State’s history a valuable venture to counterterrorism scholars and practitioners moving forward.
Appendix of Primary Source Document References

One of the best archives of primary source documents that is openly available for the detailed study of the Islamic State's organizational practices is maintained by Aymenn Al-Tamimi. His website contains hundreds of documents that reference matters large and small in the caliphate, from items of strategic importance to the minutiae of daily life inside Islamic State territory. Certain documents are referenced throughout the report where applicable, but in an effort to provide an easier reference for those who wish to see the connections between the numbers and structural overview presented in this report regarding the various Islamic State ministries and their actual functions, this appendix contains a list of primary source documents from Al-Tamimi’s archive that pertain to each of the ministries referenced in this report. The descriptions attached to each document is in some cases the exact same as Al-Tamimi’s description, while in other cases it reflects a restatement of the document’s purpose.

While every effort was made to categorize as many of the documents from Al-Tamimi’s archive as possible, it is likely that some were unintentionally missed. Additionally, although Al-Tamimi’s archive provided much by way of useful information for this report, the use of his documents in this report does not suggest any endorsement or concurrence on the part of Al-Tamimi with this report’s findings or conclusions. Anyone who avails themselves of his public resource should provide appropriate citation and credit to his archive.

Judgment and Grievances (al-Qada wa al-Mazalim)

Specimen S is a notice to Christians living in Islamic State territory informing them of their options; Specimen 1I is a state from the court banning certain types of women’s clothing; Specimen 1J is a document outlining a local court’s decision on new rent regulations; Specimen 2X is a receipt for the tax paid by a non-Muslim living in Islamic State territory; Specimen 5I is a document requiring the return of medical professionals who left Islamic State territory; Specimen 5Q is a notice of the establishment of a new court; Specimen 7O is a list of individuals detained by the Islamic State and their punishments; Specimen 7X is a list of punishments from a local court established before the declaration of the caliphate; Specimens 8N, 27A, 29O, and 36O are summons forms; Specimen 9S is an order from the ministry that a new moon has not been observed and that another day of Ramadan must be observed; Specimen 10K is a call for registration of residents aged 14 and above; Specimen 10L is a notice of a curfew being imposed; Specimen 10T is a notice requiring those conducting a search to produce an officially stamped document; Specimens 10Y and 10Z show various movement restrictions being put in place by the Islamic police; Specimens 11C and 11G are motorcycle ownership cards; Specimen 11H is a traffic violation notice; Specimen 11J is a notice requiring that all contracts be registered at the local court; Specimen 11Y is an order authorizing the confiscation of a truck and its medical cargo; Specimen 12W is a court order allowing for confiscation of property; Specimen 13K is an information form filled out for the local court; Specimen 13O is a form acknowledging receipt of a prisoner; Specimens 13P and 43A are forms for a prisoner release; Specimen 14C is a completed form for a prisoner; Specimen 14D is a court judgment authorizing the death penalty for blasphemy; Specimen 15J is a public notice implementing restrictions on cell phone usage; Specimen 15T is a form of daily Islamic Police activities; Specimen 17J is a document announcing the disavowal of one brother toward another for apostasy; Specimen 17Q is a complaint form filled out by a petitioner; Specimens 17S and 17T are reports of suspicious individuals; Specimen 18G is a court order regarding the destruction of satellite equipment; Specimen 18H is a letter documenting the transfer of individuals from one area to another; Specimen 18Q is a document from the local agriculture ministry asking the court to initiate judicial proceedings against individuals who did not plant seeds as requested; Specimen 19J is an order for the confiscation of a generator due to unpaid debts; Specimen 21F is
a list of individuals who were late to court appointments; Specimen 21H is a document to the local court regarding the completed screening of two new arrivals; Specimen 21K is a request that the local emir provide a weapon to an individual; Specimen 21L is a letter requiring the real estate office to return property to an individual; Specimen 21M is a record of court cases showing the Islamic and religious police as having brought charges; Specimen 21N is a request to provide a phone to an individual; Specimen 21O is a request to provide a car to an individual; Specimen 21P is a list of items transferred from the religious police to the treasury; Specimen 21W is a ruling by the religious police that was affirmed by the court; Specimen 22Q is a form providing an update on an individual's case; Specimen 23Y are zakat forms issued by a local court; Specimen 24P is a personnel list for a local office; Specimens 22Y, 24C, 24E, 24G, 24H, and 24I contain a weapons inventory for Islamic Police personnel; Specimen 24O is a record of a personnel transfer to the public security office; Specimen 24U is a list of new recruits, all of whom are 15 years old or younger; Specimen 24W is a temporary ID card for an Islamic Police official; Specimen 25B is a note outlining the rules of sexual relations with women not purified from their menstrual period; Specimen 25E is a proof of birth document; Specimen 25H contains a list of marriage contracts; Specimen 26D is a card with a ministry stamp; 26V is a document announcing the appointment of a local official; Specimen 28D is an order to release an impounded vehicle; Specimen 28U is an individual's pledge not to flee from jihad again; Specimens 28Z, 29A, 29B, 40M, and 43W are copies of court rulings; Specimen 29B is an order to carry out a judicial ruling; Specimen 29C is a document from the local court stating that a decreed punishment was carried out; Specimen 29I is a referral of a trespasser to the Islamic Police; Specimen 29N is a document asking the real estate office to provide a letter of address for an individual; Specimen 31H is an ID card for a local ministry official; Specimen 32A is an affidavit affirming an individual pledge of allegiance; Specimens 32G and 32O are intelligence reports; Specimen 32I is a request from the ministry to a wali to review a case; Specimen 32L is a document showing that an individual was transferred; Specimens 33A and 33C are transfer records of members of the Islamic Police to the military; Specimen 33J is a blank ruling document; Specimens 34H and 34J are two documents from witnesses attesting to a particular occurrence; Specimens 34I and 36T are summons requiring someone to appear before the court; Specimen 34K is a request not to impede certain individuals who have repented; Specimen 34V is an order authorizing the death penalty for those who try to flee the Islamic State; Specimen 35C is a form used to record the outcome of a case; Specimen 36L is a document providing proof of ownership for a sex slave; Specimen 37Z is a miscellaneous Islamic Police document; Specimen 38K is an announcement that the local court will hear and take action against members of the Islamic State accused of wrongdoing; Specimen 39M is a ruling stating that an individual has been cleared of suspicion; Specimen 41T is a note not to obstruct an owner from his home; Specimen 42H is an individual information form; Specimen 42I is a letter from the local public security ministry to the local court stating that they have no objection to a list of individuals who have repented; Specimen 42X is a letter of judgment for execution; Specimen 43A is a instruction to release a prisoner; Specimen 44B is a document for a financial transaction related to slaves; Specimen 44C is a document outlining regulations for the sale of child slaves

Religious Police (Hisbah)

Specimen K lists employment opportunities in the local office; Specimen M outlines policies for traveling; Specimen M discusses the obligatory nature of fasting during Ramadan; Specimen 1F is a document discussing rules for women's clothing; Specimen 1G lists various Eid practices; Specimen 2I lists the prayer of the congregation; Specimens 2J, 14N, and 26K are permission to travel forms; Specimens 2Z and 13C discuss prohibitions on the sale of clothing; Specimen 3T is a prohibition on pigeon-keeping on roofs; Specimen 5Y reiterates a ban on the sale of Iranian food and medical goods; Specimen 6A is a warning against violating the fast; Specimen 6I is a notice to pick up ID cards at the local office; Specimen 6J is a prohibition of shaving; Specimen 7R notes that individuals found not to be carrying student IDs should be turned over to the local office; Specimen 9J is a referral of an individual for a sharia session; Specimens 9P and 13S are lists of various regulations and penalties; Specimen 10G
is an order to close shops during prayers; Specimen 10R lists various regulations for shops; Specimen 14K is a notice increasing the penalty for smoking; Specimens 15K and 38X are notices to destroy or turn in satellite TV equipment; Specimens 15Z, 20C, and 22S are forms confirming removal of satellite equipment; Specimen 17U is a document regarding a religious police exchange program between two offices; Specimen 18R is a card attesting to an individual’s commitment not to commit an infraction again; Specimens 18T and 19F are prohibitions on the use of certain expressions; Specimen 19K is an internal document requiring compliance with sharia orders; Specimen 21J is a note to the sharia court from a local office on a detained individual’s status; Specimen 21M is a record of court cases showing the Islamic and religious police as having brought charges; Specimen 21S is a personnel list for a local office; Specimen 21W is a religious police decision in a matter that was confirmed by the local court; Specimen 24T is a small form showing the confiscation of a satellite dish; Specimen 25G shows a list of prisoners currently held in custody and their punishments; Specimen 25I is an order for the confiscation of property of those who have left Islamic State territory; Specimen 26W is a cover sheet for a religious police document; Specimen 27W is a notification about the benefit of recreation time and rules for conduct during such time; Specimen 28R contains a prohibition on mourning sessions; Specimen 29P is the top of a report on arrests; Specimen 29Q is the top of a report on pledges; Specimen 29T is a partial image of a complaint form; Specimen 31R is an attendance list for dawn and evening prayers; Specimen 33R is a ruling prohibiting the wearing of the Nike logo; Specimen 38M is a call for shops to close during prayer time; Specimen 38P is a form indicating a request for an ID card; Specimen 38R is a notice regarding the decision to confiscate any vehicle transporting smuggled cigarettes; Specimen 42P is an ID card for a religious police official.

Preaching (Da’wah) and Mosques (Masajid)
Specimens E, 5B, 11K, 17L, 17M, and 19G are notices and timetables regarding prayer times; Specimen I is a notice for a Qur’an memorization contest; Specimen Q is a pamphlet regarding fasting; Specimen 1O contains instructions on prayers; Specimens 1Q, 1R, 5G, 28F, and 36P are copies of Friday sermons or announcements about those sermons; Specimen 4S, 4W, 5J, 5L, and 41H contain administrative policies and requests regarding mosques; Specimens 6Z, 7P, 7Q, 8M, 8P, 10W, 11X, and 26U are announcements of or invitations to classes on Qur’an memorization, sharia, and other topics; Specimen 8D is a recruitment notice for joining the Islamic State; Specimen 9B is a prohibition on selling Islamic State books; Specimen 9E is a notice of the cancellation of certain Friday prayers due to airstrikes; Specimen 9J is a referral of an individual from the religious police for sharia courses; Specimen 10H is a prohibition on music and the display of photos; Specimen 11B refers to the observation of a new moon; Specimen 12C is a notice requiring university students to attend a lecture; Specimen 14W is an exam following the end of the a sharia section; Specimen 17I is a gift package from the local office; Specimens 21U, 21V, 36Q, 36R, and 36S are lists of imams, mosques, and preachers; Specimen 22T is a certificate for attending a sharia training session; Specimen 26H is a local call for pledges to the Islamic State; Specimen 26P outlines the responsibilities of the local Preaching and Mosques office; Specimen 26X is a book issued by the ministry; Specimen 27Q is a gift bag containing food; Specimen 27U is a request for equipment for local mosques; Specimen 28B is a letter requesting goods for a new house; Specimen 29W is a call to repentance for legal professionals; Specimen 30O is a notice of an appointment of a new preacher; Specimen 31N is a document from the ministry on loyalty and disavowal; Specimen 31Y is an information form template for the ministry; Specimen 31Z is a form tracking a fighter’s lineage; Specimens 36J and 40E are ID cards for Preaching and Mosques ministry officials; Specimen 38Q is a call for financial contributions to the military effort; Specimen 39C is a survey about Ramadan; Specimen 41F is a notification of individuals who passed examinations; Specimen 44D is a summary report of office activities, including lectures and opening a new training institute.

Soldiery (al-Jund)
Specimen 7A is a medical ID card for a fighter; Specimens 8W, 14R, 18S, 19U, 26F, 40V, 40W, 40X,
and 40Y are leave permits for fighters; Specimen 10A is a notice regarding a fighter who left his work; Specimens 11M, 14Q, 16U, 30U, 30V, 35E, 35F, 35Y, 39Y, 41A, 43I, and 43K are unit ID cards for fighters; Specimens 12M, 14E, 32Z, 33A, 33B, 33Z, 34T, and 34U are transfer documents for individuals as well as groups of soldiers; Specimen 12X contains multiple immunity cards and a leave pass; Specimen 12Y is a request for equipment; Specimen 15L is a cover sheet for the “arming department” within the ministry; Specimen 15M is a blank personnel form for a fighter; Specimen 15O is a spreadsheet containing expenses for a battalion; Specimen 15V is a personnel list for a group of fighters; Specimens 17F and 17G are documents showing that personnel property of a fighter was lost and may be compensated; Specimen 18D is a request that statements be sent to the ministry containing information of fighters killed in battle; Specimen 18E is a document showing that Specimen 18E was forwarded to lower level units; Specimen 18U is a food schedule for a battalion; Specimens 19A and 19B are receipts for munitions produced by the manufacturing and development committee; Specimen 19C is a call for military trainers; Specimen 19L is a spreadsheet showing the fighters who participated in a particular raid and the spoils they received; Specimens 19R and 25N contain lists of fighters who have exceeded their allowed periods of leave; Specimen 22P is a request from one battalion to another to return a fighter who had switched units; Specimen 22V is a list of new appointments within a battalion; Specimen 25L contains a list of individuals who did not attend a session on mortars; Specimens 25M, 25S, and 25T are requests for death certificates for fighters; Specimen 25O is a request from a higher ministry official to a division official for lists of fighters; Specimen 25P is a request to know when a fighter who was transferred to another unit will be released; Specimens 25U and 41K are requests to know the date on which certain fighters made their pledge of allegiance to the Islamic State; Specimen 25W is a list of fighters killed in a raid; Specimen 25X contains a list of fighters who received salary payments; Specimen 27F is a notice that the office of newcomers has been opened; Specimen 27N is a notice requiring that captured goods be turned over to the military spoils administration; Specimen 27O is a note forwarding a document regarding the reduction in rent stipends for fighters renting from citizens; Specimens 29X and 29Y are requests to provide fighters with gasoline; Specimen 30Q is a document noting that a fighter is engaged in an official task and asks for cooperation; Specimen 30R is a request that wounded fighters be sent to an office sponsored by the sharia administration of the ministry; Specimen 30X is a document requesting that fighters who go to the hospital for treatment not carry weapons and avoid tension with employees; Specimen 30Z is a request to avoid using a certain type of communications technology; Specimen 31S is a document instructing fighters comply with certain rules to better support their leaders; Specimen 31W is an affidavit of a fighter’s pledge of allegiance to the Islamic State; Specimen 32B is a request for furniture from an individual; Specimens 32S and 32T are requests for homes for fighters; Specimen 33D is a request that fighters carry out an inventory of cars and weapons; Specimen 33S is a note from the Delegated Committee with a message from the caliph that bears the stamp of the ministry; Specimen 33W is a letter asking that a veteran fighter be given payments for his prior service; Specimens 34R and 34S are letters assigning a fighter to a particular unit; Specimen 34V is a memo from the Delegated Committee that says all those who flee to non-Islamic State territory will be investigated by the ministry and punished by execution; Specimen 35Z is a card instructing checkpoints not to obstruct the bearer of the card; Specimens 36K and 38Y are detailed outlines of the organizational structure of a battalion; Specimen 36U is a notice that an individual is in need of a car because of his military assignment; Specimen 38J is a letter explaining why a recruit was dismissed from training camp; Specimen 40J is a car registration document; Specimen 41L is an equipment request form; Specimen 42S is a letter requesting that personnel be transferred from one unit to another; Specimen 42T is a battle report during which a piece of equipment was lost; Specimen 43C is a note requesting deferral of school examinations for a fighter; Specimens 43D, 43E, 43F, 43G, and 43H are tazkiya forms, which are testimonials of established Islamic State members regarding new recruits; Specimen 43L is a warehouse storage receipt; Specimen 43M is a generic request form; Specimen 43N is the cover of a sheet for needs of fighters; Specimen 43Y is a report on a wounded
fighter.

**Public Security (al-Amn)**

Specimen 1E shows a statement offering a reward for killing or wounding Jordanian pilots; Specimens 3U and 7S are notices for those who have repented to appear at an office to sort out their affairs; Specimen 4F is a requirement for internet café owners to require four types of ID of their patrons; Specimen 6L is a registration requirement for internet café owners; Specimen 6O is a requirement for internet café owners to keep a record of patrons; Specimen 7I contains information on internet regulations; Specimen 7T is an expulsion notice for an individual; Specimen 8U is a requirement for owners of internet cafés to remove Wi-Fi; Specimen 9A is an order suspending all internet services; Specimen 14P is a request for information from internet café owners; Specimen 15I is a template for reporting a wanted person; Specimens 17K and 32U are completed security report forms for wanted individual; Specimens 18V and 26J outline internet and technology restrictions; Specimen 20Q appears to be a cover sheet for a local office; Specimen 22L is a form to be completed by those wanting to open an internet café; Specimen 24O is a transfer of personnel from the religious police to the local security office; Specimens 30Y and 32M shows the outcome of an individual case; Specimen 32C is an ID card for a ministry official; Specimens 34W and 34X outline the organization of the local security office; Specimen 36C is a form requesting a prisoner be produced for execution; Specimen 37R is a form requiring the registration of Kurdish families; Specimen 38S is a call for repentance on the part of spies; Specimen 42I is a concurrence from the local ministry on a list of individuals who have repented; Specimen 42J is a list of weapons confiscated by individuals who have repented; Specimen 42Z is a request for permission to allow an internet connection for another office; Specimens 43Q, 43R, and 43S are completed entry forms.

**Treasury (Bayt al-Mal)**

Specimens 4G, 15P, 22E, 22F, 22G, 22H, 22I, and 22J are receipts for the exchange of money; Specimens 5R and 5S are a memo and form for those who wish to claim lineage from the Prophet Mohammad’s family; Specimen 15F is a letter regarding instructions for issuing payments; Specimen 16C is a letter informing the recipient of rules for writing letters; Specimen 16D is a receipt for a transfer of funds to a *wali*; Specimen 16F refers to the responsibility of the ministry to keep track of the budget and surplus for each province; Specimens 16J, 16K, and 16L shows transfers from Abu Sayyaf to the ministry; Specimen 18J is a request for a generator; Specimens 18K, 18L, and 18M are copies of local bank checks with the stamp of the ministry; Specimens 18N, 18O, and 18P are ledgers of large money expenses and transfers to Anbar; Specimen 21N is a request from the court to provide an individual with a phone; Specimen 21O is a request from a court to provide a wedding gift; Specimen 21P is a list of items sent to the ministry from the religious police; Specimen 27P is a note regarding reductions in payments for rent; Specimen 28K is a completed check; Specimen 32H is a notice of the introduction of a copper money coin.

**Media (al-I’lam)**

Specimen 4M is a statement refuting reports that the Islamic State killed individuals associated with media organizations; Specimen 6S is the cover of a news publication from a local office; Specimen 8Y is a release from a local office denying that the Islamic State forcibly expelled Kurds from Ninawa; Specimen 8Z is a notice regarding the termination of mobile phone connections; Specimen 10M is a notice of legal rulings put out by the group regarding women, clothing, and the establishment of courts; Specimen 11A is a notice that the group does not control a certain checkpoint; Specimen 11Q is a memo with various media regulations, including one limiting the interactions of individuals outside media; Specimen 12I announces several policies, some of which refer to the local ministry; Specimen 12K is statement from the local media office discussing the current state of jihad; Specimen 13L is a notification from the area leader regarding some of the specific affairs related to the local media office; Specimen 19T is a document from the local leader requesting a physical location in which the local
media office can be established; Specimen 24Z is a list of media personnel in a local office; Specimen 24Z(2) is a sign-in and sign-out sheet for the local media office.

**Education (al-Ta‘lim)**

Specimen AE is a notice regarding university hours and the closing of certain programs not in accordance with sharia; Specimens BE, CE, 2E, 2F, 2G, 4C, 5H, and 10X contain information on end of the year exams; Specimen DE is a copy of a school exam; Specimen EE is a notice regarding dates and policies under the new school administration; Specimen F is a billboard announcing the opening of school enrollment; Specimen G outlines the education plan for students in a school; Specimen H announces the beginning of a new school term; Specimens L and 3A are announcement of sharia sessions for teachers; Specimen U is a note on the availability of supplementary exam periods; Specimen V is an order prohibiting entry of certain persons into schools; Specimens Y, 3F, 4D, 15A, and 23X are documents listing various school policies, including dress code and schedule; Specimens Z, IV, 3B, and 5N are calls for repentance for teachers in various locations; Specimen 1W is a notice of the opening of schools for English-speaking children; Specimen 1X and 2O contain examples of various textbooks; Specimen 2W is the announcement of the opening of a kindergarten center; Specimen 2Y is a note announcing school registration; Specimens 3C and 3D are documents about repentance programs for those affiliated with the Syrian education system; Specimens 3J, 4O, and 5F list job opportunities in the education sector; Specimen 3W is about educational sessions for students ages 10-15 in the cubs program; Specimen 3X is an announcement of the opening of a program for young children; Specimens 4A and 17D are ID cards to participate in examinations; Specimen 4T is a notice barring certain teachers from working; Specimen 4U is a call for education for female teachers employed by the regime; Specimen 5A contains the minutes on a meeting on educational reform; Specimen 5D is an announcement of teacher preparation sessions; Specimen 5K is a book of instructions for teachers; Specimen 7J is a notice informing educational employees about name changes of villages; Specimen 7L is a copy of a primary school examination; Specimen 7M announces the dates for a new academic year; Specimen 7R is a request for checkpoints to check student IDs; Specimen 7T is an order of expulsion for a certain individual; Specimen 8B is a notice about a meeting for school administrators; Specimen 8G is a university application form; Specimen 8H is a university application guide; Specimen 8I is a list of university colleges and institutes; Specimen 8J is a blank form for preference rankings of universities; Specimen 9H is a registration form for students; Specimen 11D is a notice regarding the importance of adhering to the schedule; Specimen 11O is a template for a school document; Specimen 12R is a notice on available university departments; Specimen 14G is a request to lift a confiscation order on an education official; Specimens 17C and 39W is a recruitment call for teachers; Specimen 20S is a certificate for passing a sharia course; Specimen 26A is a notice on the closing of a girls’ schools for lack of female staff; Specimen 26B is a notice encouraging accelerated teaching; Specimen 27D is a binder for exams; Specimens 27K and 27M are reports on students; Specimen 27V is an announcement of the opening of a new college; Specimen 28W is an order to bring a child to school; Specimen 30T is an order for the distribution of sports equipment; Specimen 32R is an administrative order; Specimen 36M is a staff list for a school for females; Specimen 39P is a notice that forbids teachers from working outside of Islamic State territory; Specimen 39S is a request for school books; Specimen 43B is an employment verification letter for a secretary; Specimen 43C is a letter to request delay in examinations for an individual.

**Health (al-Sihha)**

Specimen CS is a note regarding prices for pharmaceutical goods; Specimen DS is a call for a medical professional to return; Specimen O is a birth certificate template; Specimen 1L is a vaccination card

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117 Entries noted with subscripted E can be found on Al-Tamimi’s individual post for education.

118 Entries noted with subscripted S can be found on Al-Tamimi’s individual post for public health.
for a child; Specimen 1S is a sign advertising services for a hospital; Specimen 1T is a first aid textbook; Specimen 1U and 20P are signs advertising for a hospital; Specimen 4B is a notice regarding hours at a teaching hospital; Specimens 4N and 15E discuss pharmacy regulations; Specimen 4X is a letter that refers to the Ministry of Health lacking trust in Iranian medical goods; Specimens 5I, 8O, 10A, and 11S are notices demanding that doctors return to their positions or face punishment or confiscation of equipment; Specimen 6G is a list of travel regulations, including the need for a stamp from the Ministry of Health to travel for medical reasons; Specimen 6N is a flier for courses for midwives; Specimen 8A is a warning for doctors not to issue false medical reports; Specimen 8X outlines the responsibilities over departments at a college, with the medical units being controlled by the Ministry of Health; Specimen 9G is a report on admission statistics for medical departments at a university; Specimen 10S bans outside medical organizations from operation; Specimens 12B, 15H, 40S, and 40T are travel permits for medical reasons; Specimen 13T is an administrative order regarding doctors serving and hospitals offering free care to bombing victims; Specimen 14O is a notice regarding the prohibition on the sale of certain drugs; Specimens 14S and 23Q are referrals for patients; Specimen 20J threatens those who take equipment from hospital intensive care units; Specimen 20K is a medical report on lab work; Specimen 20M lists administrative policies at a hospital; Specimen 20N is a sign barring entry into a special part of the hospital; Specimen 35D is a notice regarding a vaccination campaign; Specimen 24R is a medical form for a married couple; Specimen 41G is a negligence complaint against a doctor; Specimens 42N and 42O are the reverse sides of a Ministry of Health ID card; Specimen 42Q is a generic paper from for the Ministry of Health; Specimen 43Z is a request for vaccines; Specimen 44A refers to a funding plan to keep the health sector from collapsing.

**Agriculture (al-Zira‘ah)**

Specimen C contains a list of fishing regulations put out by the local ministry; Specimen 4P contains a planning ratio for summer agriculture efforts; Specimen 4V is a notice to leave a reserve supply of grain in civilian homes to resist economic warfare; Specimen 10V is a list from the local ministry of the set prices for bread; Specimen 17P is a provision card for an individual; Specimen 18Q is a letter from the local ministry to the court accusing farmers of not using the seeds given to them; Specimen 24D is a request from the local ministry to provide weapons to certain individuals; Specimen 26C is a picture of a sack of grain given from the ministry; Specimen 32P contains various directives related to operational security for ministry offices.

**Alms (Zakat)**

Specimen GS is a statement regarding the collection of *zakat* in a city; Specimen J contains a list of employed opportunities within the ministry; Specimen 1R contains a Friday sermon, with a note that the ministry exists to help the poor so they should not beg at the mosque; Specimen 5C is a notice regarding the registration of poor and displaced families; Specimen 8K is a billboard that reminds drivers to carry their *zakat* voucher; Specimen 9Q contains a summary of *zakat* statistics for a local office; Specimen 10B is a notice of a requirement to prohibit money transfers without approval from the ministry to make sure that *zakat* has been paid; Specimen 11R is a notice of a requirement for trucks and cars transporting cargo to receive approval before transporting goods from the ministry stating that they have paid *zakat*; Specimens 11T and 11U are notices from the ministry to owners of combines requiring them to register and receive instructions; Specimen 11V is a notice requiring those selling grain and farmers to only sell or buy goods that have been approved by the ministry; Specimens 12E and 25Z are *zakat* ID cards; Specimen 17A is an information form to screen for *zakat* benefits; Specimen 20B is a billboard reminding drivers that they need to have a *zakat* ID to cross borders; Specimen 21A is a sign prohibiting the use of smartphones in the ministry office; Specimen

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119 Entries noted with subscripted S can be found on Al-Tamimi’s individual post for alms giving.
21B is a notice from a local ministry regarding the time system; Specimen 21C on deadlines for collecting zakat; Specimen 21D is a notice regarding the deadline for paying zakat on winter crops; Specimens 23Y and 40F are photos of various zakat forms; Specimen 31J are images of receipts for zakat; Specimen 32J is a complaint form from the ministry; Specimen 33X is a prayer for sleep issued by the ministry; Specimen 33Y is a generic envelope for zakat payments to the poor; Specimen 40L is a notice regarding the distribution of emergency food aid.

Resources (al-Rikaz)

Specimen ES is an announcement for a public auction; Specimen FS is a notice regarding the leasing of two petrol stations; Specimen 3Q is a paper authorizing the bearer to search for antiquities; Specimens 4R and 4Y are notices regarding the distribution of fuel to families; Specimen 4Z is a notice to employees of the gasworks to register with the local ministry; Specimens 5T, 5U, 13Z, 20A, 34M, 34N, 34O, and 34P are receipts of the sale of oil and gas; Specimen 14B is a list of sales made from a specific oil well; Specimen 14L is a notice regarding the maintenance of wells; Specimen 16B is a notice regarding the need for clothing factories to produce clothing for military troops; Specimen 16C is a letter from the treasury to the ministry regarding appropriate letter writing practices; Specimen 16D is a receipt of the transfer of money from the ministry to the wali; Specimens 16I, 16K, 16L, and 16P contain revenue and expense numbers for the ministry captured with Abu Sayyaf; Specimens 16S and 16T are records of weapons belonging to ministry personnel; Specimen 18J is a request to the ministry to provide a generator; Specimen 20T is a notice regarding various items, including the requirement of those excavating antiquities to have permission from the ministry; Specimen 23L lists the responsibilities of the ministry; Specimen 26Y is a document outlining the administrative structure of the Al-Fallujah province, including the Office of Spoils and Plunder; Specimen 19M is a notice requiring that captured goods be turned over to the Ministry of Spoils and Plunder; Specimen 19O is a note regarding availability of entitlements to soldiers; Specimen 23L is a document outlining the administrative structure of the Aleppo province and discussion of some rules pertaining to spoils and plunder; Specimen 27N is a document requiring that spoils go to the military war spoils administration so that it can send spoils to the Ministry of Spoils and Plunder; Specimen 33W is an order granting a soldier some compensation from war spoils; Specimen 44B is a letter sending money for slaves to the Ministry of Spoils and Plunder.

Spoils (Fay’) and Plunder (Ghana’im)

Specimen 13I announces rules regarding spoils and the opening of an office for orphans; Specimen 16W is a document outlining the administrative structure of the Al-Fallujah province, including the Office of Spoils and Plunder; Specimen 19M is a notice requiring that captured goods be turned over to the Ministry of Spoils and Plunder; Specimen 19O is a note regarding availability of entitlements to soldiers; Specimen 23L is a document outlining the administrative structure of the Aleppo province and discussion of some rules pertaining to spoils and plunder; Specimen 27N is a document requiring that spoils go to the military war spoils administration so that it can send spoils to the Ministry of Spoils and Plunder; Specimen 33W is an order granting a soldier some compensation from war spoils; Specimen 44B is a letter sending money for slaves to the Ministry of Spoils and Plunder.

Services (al-Khadamat)

Specimen AS contains a list of sanitation regulations and policies; Specimen BS is a notice to employees in a local office regarding working hours; Specimen P is an affirmation of faith; Specimen 4H is an invitation for the public to come to an amusement park; Specimen 14C outlines water conservation measures being implemented; Specimen 24B is a list of fines related to tampering with electricity meters or otherwise receiving service improperly; Specimen 34A is an envelope bearing the mark of the ministry; Specimen 41N is an oil contract for delivery of fuel to a gas station; Specimen 41O is an administrative order transferring custody of a van; Specimen 41P is a proposed agreement for the cost of a public works project.

120 Entries noted with subscripted S can be found on Al-Tamimi’s individual post for public services.
121 Entries noted with subscripted S can be found on Al-Tamimi’s individual post for public services.
Appendix of Notes, Documentation, and Additional Discussion of Units Listed in Figure 3

This appendix contains additional information regarding the units listed in Figure 3. It also contains additional references to other primary source documents that mention these units. In order to clearly indicate the origins of the names and data, units that appeared in both spreadsheets are marked with a single asterisk (*), units that appeared only in the payment spreadsheet are marked with two asterisks (**), and units that appeared only in the main spreadsheet are marked with three asterisks (***)

Abu Mu’taz al-Qurashi Division*
Abu-Bakr al-Siddiq*^
Abu Mus’ab Al-Zarqawi*^123
Al-Aqsa Brigade*124
Al-Ghuraba’ Brigade**125
Al-Shishani**^126
Sa’d Bin-Abi-Waqqas Brigade*126
Tariq Bin-Ziyad*^127
‘Umar Bin-al-Khattab*^128
‘Uqabah Bin Nafi’**^129
Zayd Bin al-Harithah Brigade*127

Other Units
Abu-Sayf Group**
Abu-‘Ubaydah Bin al-Jarrah Battalion**
Battalion 94**
‘Uthman Bin ‘Afan*

Al-Bilawi Division (also listed as the Abu-‘Abd-al-Rahman al-Bilawi Division)*
Abu-Bakr al-Siddiq*^130
Abu-Mus’ab al-Zarqawi*^131

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122 Two other names appeared but were not included in the formal list because they were only attached to a small number of records: Hamzah Bin ‘Abd-al-Muttalib Brigade (3), Huzayfah Bin-al-Yaman Brigade (1).
123 Although a very small number of fighters were listed as pertaining to the Abu-Mus’ab Al-Zarqawi Battalion, most did not have any unit name. Because the size number corresponds with that of a brigade, it is listed as such here.
124 Al-Tamimi document archive. Specimen 26F refers to the Abi Mu’tazz al-Quashi division and the Al-Aqsa brigade.
125 Al-Tamimi document archive. Specimen 35Y refers to a fighter in the Al-Ghuraba battalion. Although there is some indication in the spreadsheets that Al-Ghuraba was a brigade, it is not referred to as a battalion. Although Specimen 35Y does not identify a division, the ID number of this fighter was found in this division as part of the Al-Ghuraba unit. At some point, however, he transferred into the Abu-Bakr al-Siddiq unit.
126 Only a small number of the individuals listed in the unit had the unit identified as a “Brigade.” The rest simply indicated the unit name.
127 Only a small number of the individuals listed in the unit had the unit identified as a “Brigade.” The rest simply indicated the unit name.
Abu-Sakr al-Ansari*
Al-Amaq Brigade*
Al-Sarim al-Battar**
Al-Shishani Brigade**
Al-‘Usrah Brigade*
Dabiq Brigade*
Other Units
1-9**
Al-Bara’ Bin-Malik**
Abu-‘Ubaydah Bin al-Jarrah Battalion**

Al-Furqan Division**128
Abu-‘Ubaydah ‘Amir Bin-al-Jarrah Brigade*
‘Ali Bin-Abi-Talib Brigade*
Abu-Hajar***
Abu-Humam***
Abu-Jannat***
Abu-Nuh***
Salam***
Battalion K11**
Battalion K12**
Battalion K13**
Al-Faruq Brigade*
Abu-Mustafa***
Haytham***
Jarrah Khilafah***
Layth***
Battalion 16**
Battalion 17***
Hamzah Bin-‘Abd al-Mutalib Brigade*
Battalion 7***
Battalion 8***

128 Three other names appeared but were not included in the formal list because they were only attached to a small number of records: ‘Uthman Ibn-Affan (1), Al-Shishani (2), Sa’d Bin Abu-al-Waqas (2).
Battalion 9***
Battalion 10***
Battalion 17**
Battalion 18**
Battalion 19**
Battalion 20**
‘Umar Bin al-Khattab Brigade**

Al-Qadisiyah Division*129
‘Abd-al-Rahman Bin-Rabi’ah Brigade*
‘Abdallah Bin-Umm-Maktum Brigade*
Abu-Musa al-Ash‘ari Brigade**
Abu-Rabay‘ah Brigade**
Battalion 47**
Battalion 50**
Al-Nu‘man Bin al-Muqrin Brigade**
Sa‘d Bin-Abi-Waqqas Brigade*
Battalion 1**
Battalion 14**
Battalion 40**
Battalion 41**
Salman al-Farsi Brigade*
First Brigade**
Second Brigade**
Third Brigade**
Miscellaneous Units
Al-Qa‘qa’ Bin ‘Umar Al-Tamimi Battalion**
Al-Bara’ Bin-Malik Battalion**
Al-Jallam Section**
Ninawa Battalion**

Al-Yamamah Division*

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129 One other name appeared but was not included in the formal list because it was only attached to a small number of records: Huzayfah Bin-al-Yaman (4). Al-Tamimi document archive. Specimens 32S and 32T are requests for homes for fighters in the al-Qadisiya division.
Al-Fallujah Brigade**
Al-Furat Brigade**
Sa’d Bin-Harithah Brigade*
Al-Bara’ Bin-Malik Battalion\(^\text{130}\)*
Hamzah Bin-‘Abd-al-Mutalib Battalion\(^\text{131}\)*
Khalid Ibn-al-Walid Company***
Al-Siddiq Company***
Usama Bin Zayd Brigade**
Zayd Ibn-al-Khattab Brigade*
Al-Hayah Battalion*
Other Units
Abu-Anas al-Shami Battalion**
Abu-Hudhayfah al-Battwai Battalion*
‘Askar*
al-Sham Abu-Uns Battalion**
Liqa’ Allah Battalion**
Tabuk Battalion**
‘Ukkashat Battalion*

Ayn Jalut Division\(^\text{132}\)*
Ibn-Taymiyah Brigade\(^\text{133}\)*
Battalion 95*
Battalion 96*
Battalion 97*
Battalion 98**
Jamal al-Din Brigade (First) *
Battalion 99**

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\(^\text{130}\) In the payment spreadsheet, this unit is listed as a brigade. In the main spreadsheet, it is listed as a battalion. The author has listed them here as a battalion because, of the two spreadsheets, the main spreadsheet seems to be more meticulously maintained and structured.

\(^\text{131}\) In the payment spreadsheet, this unit is listed as a brigade. In the main spreadsheet, it is listed as a battalion. The author has listed them here as a battalion because, of the two spreadsheets, the main spreadsheet seems to be more meticulously maintained and structured.

\(^\text{132}\) Three other names appeared but were not included in the formal list because they were only attached to a small number of records: Abu-Musa al-Ash‘ari Brigade (1), Al-Faruq Brigade (1), Al-Shishani Brigade (10), Hamzah Bin-‘Abd-al-Mutalib Brigade (1).

\(^\text{133}\) This brigade, and three of the four battalions listed under it, is specifically mentioned in the testimony of a former Islamic State security official as being a part of the Ayn Jalut Division, confirming the information contained in these spreadsheets. Aymenn Jawad Al-Tamimi, “Opposition to Abu Bakr al-Baghdadi: The Testimony of a Former Amni (II),” September 29, 2019.
Battalion 100*
Battalion 101**
Battalion 102**
Tall ‘Abtah Sector
Tall ‘Afar Sector
‘Ibad-al-Rahman
Rukn al-Din Brigade (Second)*
Anas Bin-Nadir*
Bara’ Bin-Malik*
‘Umar al-Faruq*
‘Uthman Bin-‘Affan*
Sayf al-Din Brigade*
Battalion 87*
Battalion 88*
Battalion 89*
Battalion 90*
Qa’qa Battalion**
First Brigade**
Second Brigade**
Anas Bin-Nadir**
‘Ayyadiyah**
Bara’ Bin-Malik**
‘Umar al-Faruq**
Third Brigade**
Abu-Malik al-Tamimi**
‘Uthman Ebn-Affan**
Fourth Brigade**
‘Ibad al-Rahman**
Tall ‘Abtah**
Tall ‘Afar**

Other Units
Abu-Mus‘ab al-Zarqawi Battalion**
Al Hadar Battalion**

Dhat al-Sawari Division*
‘Abdallah Bin-'Abbas Brigade*
Al-Fathah Battalion
‘Abdallah Bin-'Umar Brigade*
‘Abdallah Bin-al-'As Brigade
‘Abdullah Ibn al-Zubayr Brigade*
Battalion 80**
‘Abdallah Bin Mas'ud Brigade**
‘Uthman Ibn-Affan Brigade**
Abu-Bakr al-Siddiq Brigade**
Al-Siniyah Brigade**
Northern Baghdad Brigade**

Other Units
‘Abd-al-Karim al-Shishani Battalion**
Abu-Ibrahim Battalion*
Abu-Mus'ab al-Zarqawi Battalion
Abu-`Ubaydah Ibn-al-Jarrah**
Abu-Turab Battalion**
Al-Jallam**
Albu-'Ujayl**
Battalion 57**
Battalion 83*
Ninawa Battalion**
Sayyinda ‘Umar al-Faruq Battalion*

Mu’tah Division*135
‘Abdallah Bin-Ruwahah Brigade*136
Ja’afar al-Tayar Brigade*
Abu-Ayyub**
Abu-Kanan**

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134 Some of these fighters seem to belong to two brigades.
135 Al-Tamimi document archive. Specimen 18S is a leave permit card that specifically identifies the “Mu’tah division” and the “Zayd bin Haritha Brigade”; Specimen 25L contains a reference to the Mu’tah Division and includes the Khalid bin al-Waleed, Ja’afar al-Tayyar, and Zayd Bin-Harithah Brigades as being under the division, as well as a unit referred to as the “Strike Force”; Specimen 31S refers to the Mu’ta division and the Khalid bin al-Waleed brigade. It also refers to Battalion 31, which does not appear to be listed as pertaining to this brigade in the material used in this report.
136 Al-Tamimi document archive. Specimen 30Q refers to the Mu’ta division and the Abdullah bin Rawaha brigade. It also noted a battalion number (37), which is not present in the documentation used for this report.
Abu-Yazan**
Aby-Zayd**
Battalion 27*
Battalion 28*
Battalion 29*
Battalion 30*
Hatim**
Khalid Bin-al-Walid Brigade*137
Battalion 31**
Battalion 32**
Battalion 33**
Battalion 34**
Battalion 45*
Battalion 46*
Battalion 47*
Battalion 48*
Zayd Bin-Harithah Brigade*138
Battalion 1*
Battalion 3*
Battalion 4**
Battalion 5*
Battalion 6**
Battalion 8*
Other Units
Abu-'Abd al-Ansari Battalion**
Al-Qa’qa’ Battalion*139

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137 A wide range of other battalion numbers appear to be associated with this brigade in the payment spreadsheet: 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, and 49. However, they did not appear in the main spreadsheet at all. And although they did appear in the payment spreadsheet, they were only assigned to a small number of individuals (usually one). Battalions 31-34 also only appeared in the payment spreadsheet, but they were included above because large numbers of individuals were assigned to them.

138 A wide range of other battalion numbers appear to be associated with this brigade in the payment spreadsheet: 2, 4, 6, 7, 9, 10, 11, and 12. However, they did not appear in the main spreadsheet at all. And although they did appear in the payment spreadsheet, they were only assigned to a small number of individuals. Battalions 4 and 6 also only appeared in the payment spreadsheet, but they were included above because larger number of individuals were assigned to them.

139 Al-Tamimi document archive. Specimens 25N and 25P refer to the Mu’ta division and the al-Qa’qa’ battalion, with the latter being further distinguished as a strike force.
Nahawand Division
Abu-Musa al-Ash‘ari Brigade
Battalion 63
Battalion 64
Battalion 65
Battalion 66
Abu-‘Umar Battalion
Abu-Anas Battalion
Abu-Hamzah al-Muhajir Battalion
Abu-Yahya al-Libi Battalion
Abu-al-Layth al-Libi Battalion
Al-Khudr Brigade
al-Nu‘man Bin-al-Miqrin
Battalion 55
Battalion 56
Battalion 57
Battalion 58
al-Qa‘qa’ Bin-‘Umar al-Tamimi
Battalion 67
Battalion 68
Battalion 69
Abu Mus‘ab Al-Zarqawi Battalion
Abu-Su‘ud al-Ansari Battalion
Abu-‘Umar Al-Baghdadi Battalion
Hudhayfah Bin-al-Yaman Brigade
Abu-Mu‘taz Battalion
Battalion 59
Battalion 60
Battalion 61
Battalion 62
Khattab Battalion

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140 Two other names appeared but were not included in the formal list because they were only attached to a small number of records: Al-Shishani Brigade (1) and Usama Bin Zayd Brigade (11). Al-Tamimi document archive. Specimens 32Z, 33A, and 33C contains a list of individuals who transferred into the Nahavand division; Specimen 33D is a request that fighters in the Nahavand division carry out an inventory of cars and weapons.
Muhammad ‘Atta Battalion*

Other Units

Abu-‘Ubaydah Ibn-al-Jarrah**

Ninawa Battalion**

‘Umar Bin al-Jumuh Battalion**

Al-Yarmuk Division**

Al-Fallujah Brigade**

Al-Zubayr Bin-‘Awwam Brigade**

Habib Bin-Muslimah Brigade**

Other Units

Al-Kawaser Battalion**

Trapping Battalion**

Abbas Division**

Brigade 9**

Brigade 10**

Brigade 11**

Brigade 12**

Other Units

Number 33**141

Abu Hafs**

Abd-al-Hadi Division**142

Abu-Marwan al-Hamadanı**

Abu-Al-Harith al-Iraqi**

Haji ‘Ali al-Ansari**

Al-Kawasir Division**

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141 There is some indication in the payment spreadsheet that the number 33 refers to the division number, but there is not enough information to be certain.

142 Each of the subunits listed in this section appear to be comparable in size to other named brigades, but the names of these brigades do not appear to be consistent with other naming conventions. None of these names seem to be well-known historical figures. There are a few possibilities for this. One is that it is possible that the names listed in the payment spreadsheet for this unit reflect the name of the commander of the unit, instead of the name of the unit itself. Another is that the unit names reflect the names of more recently deceased members of the unit, as opposed to a historical figure. Regardless of the plausibility, unfortunately neither of these conclusions can be confirmed given the information available.
Al-Fallujah Brigade
Sa’d Bin-al-Harithah Brigade
Zayd Bin al-Khattab Brigade

*Other Units*
Abu Al’ayna’ Battalion
Abu Mu’sab al-Zarqawi Battalion
Al-Hayat Battalion
Battalion 111
IED Battalion
Liqa’ Allah Battalion
Reconnaissance Battalion
Sniper Battalion
Support Battalion
Tabuk Battalion
Trapping Battalion

Khalid Bin al-Walid Division
‘Abdallah Bin Rawaha Brigade
Al-Shishani Brigade
Ja’far al-Tayyar Brigade
Sa’d Bin Abu-al-Waqas Brigade
Battalion 31
Battalion 32
Battalion 33
Battalion 34
Zayd Bin al-Harithah Brigade

*Other Units*
Abu-‘Ubaydah Ibn-al-Jarrah
Abu-Mu’sab al-Zarqawi Battalion
Anti-Armor Battalion
‘Umar Bin Abd-al-Aziz Battalion