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The Islamic State's Rebel Governance:
A Combined Approach of Conceptual Classification and Qualitative Analysis of
Administrative Documents

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Abbreviations

AQI	Al-Qa'ida in Iraq
FARC	Revolutionary Armed Forces of Colombia – People's Army
IED	Improvised Explosive Device
IR	International Relations
IS	Islamic State
ISHS	Islamic State Health Service
ISI	Islamic State in Iraq
ISIS	Islamic State in Iraq and ash-Sham
ELF	Eritrean Liberation Front
ELN	National Liberation Army
FORGE	Foundations of Rebel Group Emergence Dataset
KR	Khmer Rouge
GAM	Free Aceh Movement
JN	Jabhat al-Nusra
JTJ	Jamaat al-Tawhid wa-l-Jihad
LTTE	Liberation Tigers of Tamil Eelam
MSC	Mujahideen Shura Council
MSM	Majlis Shura al-Mujahideen
NGO	Non-Governmental Organization
PAIGC	African Party for the Independence of Guinea and Cape Verde
PKK	Kurdistan Workers' Party
RCD	Rally for Congolese Democracy
RPF	Rwandan Patriotic Front
SPLM/A	Sudan People's Liberation Movement/Army

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1. Introduction

1.1 Relevance and Epistemic Interest

Whilst Rebel Governance[1], as a comparatively young sub-discipline of Peace and Conflict Studies, and by extension of International Relations (IR), has flourished in recent decades and has fortunately since grown steadily and diversified its methods, case studies have often focused on rebel groups[2], whose heyday of territorial control and governance activities lies in the 20th century. Nevertheless, in the first two decades of the 21st century, Islamist rebel groups have also been undeniably capable of bringing territories under their control and governing them with varying degrees of success (Al-Tamimi 2017; Lia 2015: 33-34).

The Islamic State is arguably the most prominent Islamist insurgent group to have attracted increased international attention in recent years, although it first emerged in the late 20th century, and this is largely a result of its significant territorial conquests in Iraq and Syria and the proclamation of its own global caliphate in June 2014 (Tønnessen 2018: 60). While research on the Islamic State's ideology, propaganda, financing, military strategy, recruitment of foreign fighters, and use of the Internet and social media has been conducted extensively in a variety of disciplines, including political science, sociology, media science, criminology, Islamic studies, history, and many others, systematic and in-depth analysis of the Islamic State's rebel governance, though not entirely unexplored, has remained comparatively under-researched.

This thesis builds on the above-mentioned issues and employs existing insights and concepts from Rebel Governance to systematically examine the transformation of the Islamic State's territorial control into functional governance. In addition, through a comprehensive analysis of Islamic State administrative documents, which are continuously contextualized using secondary literature, this thesis develops a comprehensive portrait of the Islamic State's rebel governance. The following research questions are consequently derived from this approach: in what ways did the Islamic State engage in rebel governance during the height of its territorial control in Iraq and Syria between 2014 and 2017, and how can the utilization of concepts and insights from Rebel Governance, and the qualitative analysis of Islamic State administrative documents, improve our knowledge of the Islamic State's rebel governance and help to generate new insights into it?

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[1] As commonly applied in the case of International Relations, *Rebel Governance* is capitalized here when the discipline is referred to and lowercased in all other contexts.
[2] The terms *rebel group* and *insurgent group* are used interchangeably in this thesis and do not indicate differences between individual armed non-state actors.

A major advantage of studying the Islamic State from this perspective is that it has not been extensively researched in Rebel Governance. While many studies on rebel governance draw from a wide array of other insurgent groups, the concepts developed in these studies have also not often been used by scholars that have meticulously studied the Islamic State. While acknowledging that individual authors, such as Alkhouri and Kassirer (2015), Al Aqeedi (2016), Al-Tamimi (2015a; 2017; 2020), Khalaf (2015a), Lia (2015), Revkin (2016; 2020), Tønnessen (2018), Vale (2020), and Zelin (2016; 2020), have fortunately addressed this area of research, studies on the Islamic State's rebel governance remain very limited. Therefore, analyzing the Islamic State while utilizing concepts from studies on rebel governance provides a relatively new perspective on an otherwise well-researched group, and it simultaneously supports Rebel Governance as a discipline, since it presents comprehensive research on a case that has not yet been extensively studied in the discipline.

The particular strength of this work lies in the recurrent combination of theoretical insights on insurgent governance, which are utilized to conceptualize the Islamic State's governance, and empirical analysis that continuously complements this conceptualization through extensive assessment of primary sources, such as administrative documents from the Islamic State and selected propagandistic material. The resulting portrait of the Islamic State's governance between 2014 and 2017 is simultaneously broad and deep, and not only provides a comprehensive overview of Islamic State governance, but also goes into much greater depth in its subchapters. There, numerous aspects of the Islamic State's governance are examined in great detail, which have received only marginal attention to date.

Following the introductory remarks, in which the research design and the transparent use of primary sources will hereafter be outlined, a literature review of Rebel Governance will present the various thematic strands of the discipline. These major strands simultaneously structure the subsequent chapter focusing on the in-depth analysis of the Islamic State's insurgent governance. Following the analytical section, the portrait of Islamic State governance is completed by a conceptual classification, in which the Islamic State is classified in broad concepts developed in Rebel Governance and thereby made comparable with other insurgent groups that have exercised governance in their territories. This conceptual classification not only offers advantages in making Islamic State governance more accessible through the use of concepts from Rebel Governance but also serves to critically evaluate existing concepts within the discipline.

1.2 Research Design

This study is designed to provide an extensive picture of Islamic State governance by combining a theoretical approach with an empirical approach. An extensive literature review of Rebel Governance as a discipline will be presented as a first step in deriving the analytical framework of this study. The theories and concepts presented in the literature review will help to provide a logical and comprehensive overview of Islamic State governance in the respective chapters of the analysis, and make it comparable with other cases.

The empirical approach in this thesis consists of a comprehensive analysis of administrative documents of the Islamic State, which were retrieved from several academic archives. These documents were all categorized using the same analytical framework that serves as the foundation for the analysis chapter of this study (Appendix I). This allows each analytical subsection in this study to be supplemented and enriched by a wealth of administrative documents. The approach of this study thus creates a picture of Islamic state governance, which has been logically structured by theories and concepts of Rebel Governance, that provide valuable assistance in the analysis and are complemented by a plethora of administrative documents further illuminating Islamic State governance.

The outlined research avenues in Rebel Governance, and the concepts that they have brought forth, can in most cases be aptly applied to the Islamic State and promise novel insights. The analytical framework of this study, structured through the review of existing research strands within Rebel Governance, is therefore beneficial to explore characteristics of Islamic State governance, which might otherwise have remained unnoticed. Some of the avenues of research in Rebel Governance have emerged by drawing from substantially different cases, and their findings are thus not well transferable to the Islamic State. National and international rebel diplomacy, for instance, was considerably more important for other rebel groups than for the Islamic State, which was never seriously committed to negotiations about peace, ceasefires, or international recognition. Another example that is difficult to apply to the Islamic State's governance is civilian resistance to its rule. The insights of studies on civilian resistance to rebel rule are hard to transfer to the governance of the Islamic State because the largely totalitarian rule of the group made it almost impossible for civilians to resist or to advocate for their interests. The widespread absence of civilian resistance against the Islamic State results mostly from its use of rampant physical violence and deterrence to ensure civil obedience. Under its rule, there was little to no opportunity for civil resistance or agency.

1.3 Primary Sources on Islamic State Governance

The Islamic State and its predecessor organizations produced a vast number of administrative documents and published propagandistic material, such as newsletters, magazines, photo galleries, and videos. It is clear that the Islamic State and its predecessor organizations have extensively used administrative documents and published propaganda material even before the proclamation of the caliphate, but most of the documents and publications relevant for the analysis of rebel governance of the Islamic State were produced during the peak of its territorial control between 2014 and 2017.

The administrative documents examined here were obtained from the *Archive of Islamic State Administrative Documents* (Al-Tamimi 2015b; 2016a; 2016b; 2017-cont.) and *The Islamic State Archives* (Al-Tamimi/Zelin 2019-cont.). The translations of the Arabic-language documents into English were in all cases carried out by renowned experts, so the translations can be considered reliable. Propagandistic publications from the Islamic State relevant to an assessment of the group's governance were mainly available through *Jihadology* (Zelin 2010-cont.), a clearinghouse for jihadi primary source material.

The primary sources from Al-Tamimi's *Archive of Islamic State Administrative Documents* and Al-Tamimi's and Zelin's *The Islamic State Archives* were systematically categorized using the analytical framework of this study, which derives from the literature review on Rebel Governance as a discipline (Appendix I). Since the *Archive of Islamic State Administrative Documents* and the *Islamic State Archives* exclusively contain documents from the Islamic State, all documents available there were included in the assessment. It is important to emphasize that not all of the documents thus categorized are referred to in this thesis, as some documents, such as bureaucratic forms, receipts, and many military administrative documents, are identical and offer little analytical value. *Jihadology* provides primary sources on various jihadist groups. Only primary sources, such as video messages or propagandistic magazines relevant to this study, were included from *Jihadology*.

The primary sources from the *Archive of Islamic State Administrative Documents* referred to in all subsequent sections of this thesis are consistently indicated as '(Appendix I: Specimen XYZ)'. The full names of the documents can be found in the categorized listing of primary sources in Appendix I. The accompanying handbook (Appendix II) also provides basic instructions for accessing the primary sources in the academic archives. Primary sources retrieved from *Jihadology* are referenced in the list of primary sources at the end of this thesis.
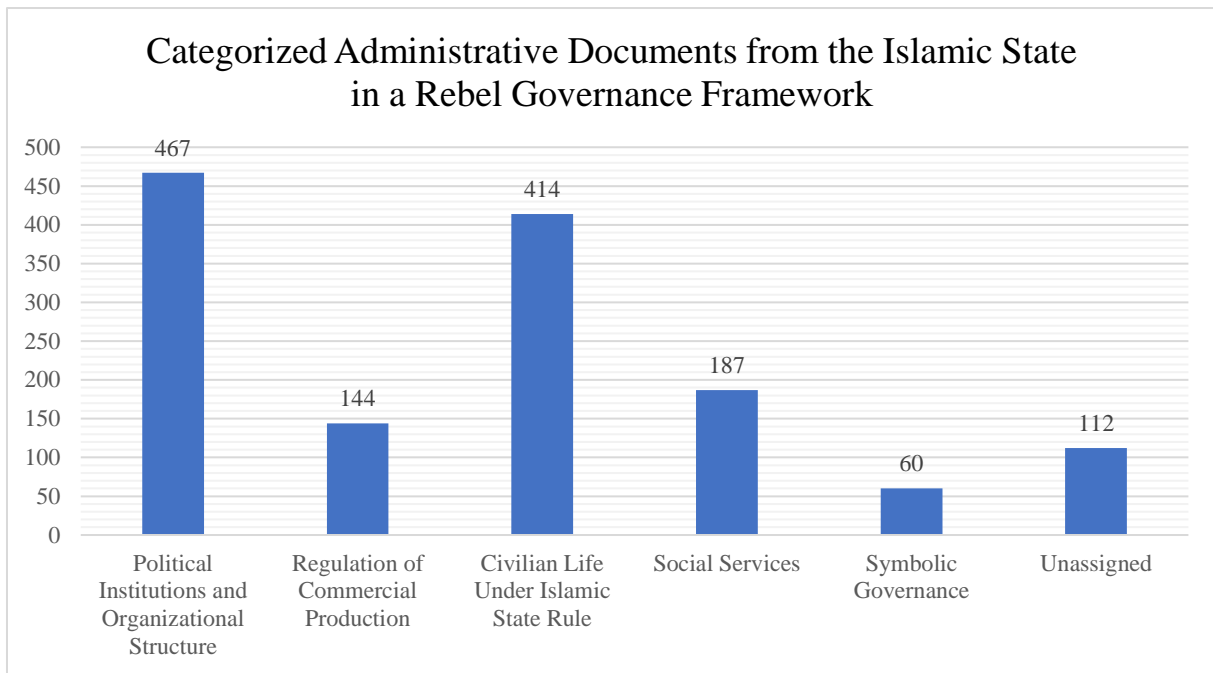
Figure 1: Categorized administrative documents from the Islamic State.[3] Source: Appendix I, Archive of Islamic State Administrative Documents, and The Islamic State Archives. Total number of documents: 1.187; total number of entries: 1.384.

The categorization of administrative documents clearly shows the analytical areas of the Islamic State's rebel governance for which a wealth of documents, or conversely a very limited number of documents, were available. Additionally, in many documents, the provinces and references to a date in which the documents were produced or distributed are also given. This ensures that the evaluation of primary sources remains consistently committed to transparency and shows that some regions, such as urban areas, are over-represented, while administrative documents and other primary sources from rural areas might be under-represented. This is due to the fact that the larger administrative institutions, which produced more administrative documents, were in most cases located in the larger cities such as Mosul and Raqqa, which were at the heart of Islamic State governance.

A quantitative analysis of the evaluated primary sources (Appendix I) is not worthwhile for several reasons. Firstly, certain regions (such as Raqqa, Mosul, Fallujah, and Ninawa province) are more frequently represented than the other regions which the Islamic State has also administered. Additionally, not all documents can be assigned to a specific location. Secondly, administrative documents such as general notices or receipts, which were produced in large numbers, are more frequently represented than administrative documents of the central administration, which have been produced only once or destroyed to protect sensitive

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[3] This is a categorization of all accessible documents from the above-mentioned archives. Not all documents will be used in the analysis. Some documents are relevant for multiple categories and therefore appear in more than one category resulting in a deviation between the total number of documents and total entries.

information. In sum, the documents are not suitable for quantitative analysis, as they would give a distorted picture of the Islamic State's administration. Nevertheless, this study is based on more than a thousand administrative documents (Appendix I), which provide valuable insight into the governance of the Islamic State and are conveniently accessible for analysis through the rebel governance framework developed here.

2. Rebel Governance: A Continuously Evolving Field of Research

In this section, the studies conducted in the field of Rebel Governance are systematically evaluated so that the main lines of research can be identified. The theories, concepts, and empirical findings generated in the individual research strands are summarized and presented in order to portray the field as accurately as possible. The individual lines of research also determine the structure of the analysis of the Islamic State's governance. Therefore, a comprehensive literature review serves the purpose of systematically preparing for an analysis of the Islamic State's governance.

Rebel Governance is a comparatively small sub-discipline of International Peace and Conflict Studies. An observation which is central to the discipline was made by Huang, who aptly summarized that "while some rebels strive for and achieve high levels of institutionalization, others are barely organized, let alone institutionalized, and yet all are able to fight against the state" (Huang 2016: 82). Even though Rebel Governance is also a fairly young discipline, the frequency of publications in this field has increased considerably since the beginning of the 21st century, resulting in a now substantial body of literature on the subject. Studies in this field have covered rebel groups in almost all regions of the world with very diverse ideologies and strategies for achieving their political goals.

2.1 Rebel Governance in International Relations

To understand how Rebel Governance as a discipline is embedded in IR, it is useful to trace the debates and developments in IR that influenced the emergence of Rebel Governance. Throughout the historical phases which IR has passed as a discipline, many scholars have traditionally placed their primary focus on the behavior of Westphalian nation-states within the international system (Holsti 2004: 46; Jackson 2005: x; Knutsen 1996: 2). Although the discipline has diversified substantially over time and sparked debates on numerous avenues of research, for many scholars, nation-states have remained the main providers of political order and the sole owners of sovereignty (Knutsen 1996: 2-4; Krasner 1999; 2001; Mampilly 2011: 10). This assumption was aptly highlighted by Munro, stating that "in modern social formations the state is the principal institutional locus of political power" (1996: 116) and is "seen as the

legitimate provider of specified political goods, over which it has sole and universal jurisdiction on the basis of a national collectivity" (1996: 116).

While some saw a need for discussing the existence of *de facto states* in the international system (Coggins 2011; Florea 2014; 2017; 2018), many described contested territories in civil wars, or other areas with limited state authority, as *ungoverned spaces* or *black spots* (Stanislawski 2008). The debate on *ungoverned spaces* is closely linked to debates on *failed states*, which both had a substantial influence on, for instance, the United States' foreign policy (Kaplan 1994; Rotberg 2002; Lynch 2016). Since then, both terms, sharing the same narrative "that poor governance elsewhere will negatively affect the American homeland or the United States' allies and global interests" (Keister 2015: 2), have become subject to considerable criticism (Clunan/Trinkunas 2010: 17-18; Mitchell 2010: 289). Thinking about areas of limited or absent state authority as *ungoverned spaces* is not only inappropriate but often deceptive, as it "leads analysts and international actors to assume that no political actor worthy of recognition exists and therefore that violence is the only avenue for engagement" (Mampilly 2011: 28). Over time, many different insurgent groups have successfully challenged the sovereignty of the states in which they operated, and have in many cases shown that the areas they controlled were by no means *ungoverned* (Keister 2015; Hansen 2020: 9). By now, the assumption that "ungoverned spaces are actually not ungoverned, but exist under authorities other than formal states" (Keister, 2015: 2) is also shared by numerous scholars (Mampilly 2011: 254; Reno 2015: 265; Risse 2011: 23; Stanislawski 2008).

To outline the basic ideas and relevance of studies on rebel governance, Arjona, Kasfir, and Mampilly (2015) aptly pointed out that "when rebels secure territory, they must decide how they will interact with local residents" (2015: 1) and, drawing from longstanding experience, further stated that "a surprisingly large number of rebel groups engage in some sort of governance, ranging from creating minimal regulation and informal taxation to forming popular assemblies, elaborate bureaucracies, schools, courts, and health clinics" (2015: 1). Since the involvement of insurgent groups in governance activities varies widely, Kasfir (2015) advocated for comparative analysis to explore the dynamics of rebel governance and highlighted that "three scope conditions [of rebel governance] are territorial control, a resident population, and violence or threat of violence" (2015: 21). An ever-growing body of literature focuses on exactly these issues including numerous studies that delve deep into governance structures and dynamics in various insurgent groups, such as the Taliban in Afghanistan (Terpstra 2020; Terpstra and Frerks 2018), the SPLM/A in Sudan (Branch/Mampilly 2005; Blunt 2003), the RCD in the Democratic Republic of the Congo (Mampilly 2015a), the LTTE

in Sri Lanka (Klem/Maunaguru 2017; Mampilly 2011; Stokke 2006), and the FARC and ELN in Colombia (Arjona 2017a; Borch/Stuvøy 2008).

The field of rebel governance is dominated by neither qualitative nor quantitative research. Instead, both qualitative and quantitative approaches have been commonly employed, and their results have often been integrated into studies with complementary approaches. Mampilly, who focused primarily on qualitative approaches, conducted several in-depth case studies (2011; 2012; 2015a; 2015b) and made many helpful contributions by using comparative approaches to develop generalizable hypotheses about factors impacting the effectiveness of rebel governance (2011: 209-230). Mampilly and Stewart (2020) also introduced a conceptualization of political institutions of rebel governance. Many other scholars using qualitative methods focused on delving deep into the governance activities of certain rebel groups, such as the FARC (Arjona 2017b), Taliban (Terpstra 2020), LTTE (Klem/Maunaguru 2017), SPLM/A (Wassara 2010), or Hamas (Berti 2015), or dedicated their research to explaining causal processes (South 2017; Terpstra 2013) or certain dynamics in insurgents' governance behavior (Schoon 2017). Arjona frequently employed quantitative as well as qualitative data collection, thus making her an advocate of mixed methods approaches to rebel governance (Arjona 2009: 127; 2014: 1369).

Stewart, often applying quantitative approaches to rebel governance, published several studies that revealed previously unknown causal relations between certain aspects of rebel governance, such as the relationship between the extent of an insurgent group's governance activities and its military capacity (Stewart 2018; 2020), or the relationship between service provision, killing of civilians, and the international reputation of secessionist insurgencies (Flynn/Stewart 2018). Other proponents of quantitative research on rebel governance are Akcinaroglu and Tokdemir (2018), who also introduced the *Reputation of Terror Groups Dataset* (2016). Florea, likewise an advocate of quantitative approaches, developed a dataset on *De Facto States in International Politics (1945-2011)* (2015) and published several studies on their emergence, developments, survival, and disappearance (2014; 2017; 2018; 2020). Other meticulously elaborated databases on rebel governance or certain aspects of it are the *Big Allied and Dangerous Dataset* by Asal, Rethemeyer, and Anderson (2011; Asal/Rethemeyer, 2015), the *Dangerous Companions Project* by San-Akca (2016), and the *The Foundations of Rebel Group Emergence (FORGE) Dataset* by Braithwaite and Cunningham (2019).

One of the main subjects in studies on rebel governance is the relationship between civilians and rebel groups in areas under rebel rule, which derives from acknowledging that "rebels play a central role in defining how civilians live their lives during wartime not only through violence but equally through the development of structures and practices of rule" (Stokke 2006).

Gowrinathan and Mampilly (2019) also highlighted that "rebels may incorporate civilians into this project to fulfill essential roles within the civilian administration, […] or they may choose a mode of governance in which civilian involvement is non-existent" (2019: 6). Arjona, who mainly focused on structures and dynamics of rebel governance in the Colombian civil war, introduced the dichotomous distinction between *rebelocracy* and *aliocracy*, two forms which insurgent governance can take (Arjona 2014: 1374-1375; 2017a: 28). She argues, that when trying to understand *social order*, which she also describes as *predictability*, in civil wars, the key factor to look at is the adherence to a *social contract* between rebels and civilians, which she describes as a "set of rules that structure human interaction in a given community during wartime, allowing for that predictability to exist" (Arjona 2014: 1374). If rebels, as well as civilians, adhere to this social contract, Arjona speaks of *rebelocracy*, in which order exists, and therefore predictability is high (Arjona 2014: 1374; 2017a: 26). The minimal involvement or non-involvement of rebels in governance activities, or the failure of such a *social contract*, leads conversely to disorder and low predictability of rebel and civilian behavior, a situation that she refers to as *aliocracy* or the *rule of others* (Arjona 2014: 1375; 2017a: 26). According to Arjona, rebel groups that choose *aliocracy* are referred to by Huang (2016) as "low institutionalists" (2016: 82).

2.2 Political Institutions and Organizational Structures

One major area of research in studies on rebel governance activities is the development and functioning of political institutions, and the dynamics and implications of the different organizational structures of insurgent groups. Studies in this sub-field have often focused on developing general typologies of political institutions and organizational structures of insurgent groups, in order to increase the predictability of the future development of such institutions and structures, and to make them more easily accessible for further research (Mampilly/Stewart 2020; Furlan 2020; Hoffman/Verweijen 2018; Malejacq 2016). Many other studies were centered around how political institutions and organizational structures influenced the decision-making of rebel groups and their military capacities, and how individual rebel-build institutions proved themselves functional or dysfunctional (Stewart 2020; Jackson/Amiri 2019; Mampilly 2012; Provost 2017). Some studies also focused on how political order under rebel rule varies within the territory a rebel group controls, and comprehensively examined conditions influencing rebel governance and "multiple local orders" (Arjona 2009: 126) in civil wars (Arjona 2016; Berti 2020; Branch/Mampilly 2005; Blunt 2003).

Introducing a new typology to further conceptualize rebel governance, Mampilly and Stewart (2020) identified four dimensions of rebel rule which underlie the political institutions of

insurgent groups and lead to six different forms of rebel governance (2020: 7 and 17). The authors define these dimensions as *power-sharing* with civilians, *integration* of preexisting civilian institutions, *innovation* of such preexisting institutions, and *inclusiveness* of governance institutions (2020: 7-15). Applying these dimensions to various insurgent groups led the authors to six types of rebel political institutions, which are *martial law* (RPF); *partial subjugation* (Islamic State); *status quo, less inclusive* (ELF); *status quo, more inclusive* (GAM); *transformative, less inclusive* (KR); and *transformative, more inclusive* (PAIGC) (Mampilly/Stewart 2020: 17-23). Besides their contribution to improving the conceptualization of political institutions in rebel governance, what is particularly interesting is that the authors classified the Islamic State as *partial subjugation* but noted that "partial subjugation was not necessarily the most common political arrangement that IS formed, as other towns experienced forms of rule closer to martial law" (2020: 18). Another helpful typology to classify insurgent governance was brought about by Furlan (2020), who described seven dimensions of governance (2020: 2). These dimensions are *inclusivity*, *civilians*, *generation of compliance*, *other actors*, *institutions and personnel*, *bureaucratization*, and *executive style* (Furlan 2020: 490-496).

With regard to the political institutions of specific rebel groups, Terpstra (2020) extensively researched different phases and dynamics of rebel governance by the Taliban, while Jackson and Amiri (2019) specifically focused on actors in the organizational structure of Taliban governance and investigated how the group plans and implements health and education policies, and how it deals with complaints by civilians. While Terpstra (2013), through extensive fieldwork, also examined Taliban justice provision, Provost (2017) researched the administration of justice by the FARC in Colombia. Similarly, Mampilly (2012) provided an in-depth study on how the SPLM/A, as part of the Government of South Sudan, developed policies, and how the group's design of political institutions influenced these. All these studies provided deep insight into specific cases of rebel governance and how rebel groups design political institutions, and how these institutions in turn affect their governance. Analyzing if and how rebel political institutions may influence the military capacity of a rebel group, Stewart (2020), drawing from quantitative research, found that "governance appears to have either no relationship with rebel strength and sometimes even a negative and statistically significant relationship with rebel military capacity" (2020: 16).

It would be incorrect to believe that if an insurgent group gets involved in governance activities, or even has been a de facto government in a region for many years, the political order it creates would not vary within the controlled territory. Arjona (2009; 2016) has raised awareness to this

issue by exploring "multiple local orders" (2009: 126) where an armed group in some cases can be "nothing but a violent invader that victimizes and harasses the population, [while] in others civilians interact with it as their ruler" (2009: 126). Analyzing governance activities of the FARC, Arjona illustrated the group's varying rule with the village of "Librea, [where] the rebels ruled over the political, economic, and social lives of the population, while in Zama, civilian leaders remained the ultimate authority" (2016: 99). Variation of rebel rule in different regions can often depend on the aforementioned factor of civilians' resistance to or cooperation with rebel rule (Arjona 2016: 115-116). Branch and Mampilly (2005), referring to the example of SPLM/A rule in Sudan, also raised a concern that ethnic conflicts may shape variation in different regions by the same rebel group (2005: 1). The authors argue that the conflict between Dinka and Equatorians partially shaped the structure of local governance of the Dinka-dominated SPLM/A (2005: 5). The fact that the SPLM/A addressed this conflict led to ongoing negotiations and talks that culminated in "constitutional and legal reforms that would guarantee the self-rule of Equatoria free from Dinka dominance" (2005: 5). Branch and Mampilly's study gives a useful indication that a wide array of factors may lead to varying extents of rebel rule in different contexts.

2.3 The Regulation of Commercial Production

Many rebel groups consider it particularly advantageous to regulate economic activities in the regions they control. The main reason for this is the opportunity to establish new ways of financing in order to safeguard the survival of the rebel group, support its political ambitions, and expand its military capacities (Kasfir 2015: 37). Looting, robbery, protection racketeering, kidnapping for ransom, or trade with illegal goods are well-known ways in which numerous rebel groups in history have financed their operations (Kasfir 2015: 37; Chojnacki/Branovic 2011: 92). Involvement in rebel governance considerably broadens the forms of financing and the level of potential income. Forms of financing of rebel groups that require some level of involvement in rebel governance include comprehensive tax collection or the forced takeover of companies, such as agricultural, oil, gas, or mining companies (Kasfir 2015: 37; Chojnacki/Branovic 2011: 92; Johnston et al. 2019: xi). Whether or not some of the above-mentioned forms of financing need to be adapted or abolished also depends primarily on whether a rebel group wants to achieve support from civilians living in the areas it controls (Uribe 2017: 15). Chojnacki and Branovic argued that rebel groups have to "choose between the institutionalization of a political order […] or a violence-mediated state of conflict, in which the civilian population is used as spoils, or as an extractable resource" (2011: 99).

Several studies have looked more specifically at the changing forms of financing of rebel groups, and how their involvement in rebel governance has influenced their methods of financing. The institutionalization of the regulation of commercial production in the organizational structure of a rebel group was presented by Suykens, showing that the *Government Committee* of the Naxalites in India consisted of eight departments, of which the three for finance, agriculture, and forest production were directly involved in the regulation of the economy (Suykens 2015: 140). Borch and Stuvøy have shown how the FARC in Colombia has benefited significantly from cocaine trafficking, while at the same time it engaged in economic activities such as "mining (gold, emeralds, etc.), agriculture, [and] stockbreeding" (2008: 108) in areas of little government influence, and levied taxes on the local population (2008: 108).

Concerning tax collection by rebel groups, Wickham-Crowley (2015) has shown in detail how *Sendero Luminoso* in Peru has benefited greatly from taxing local Coca farmers and offered protection from state repression in exchange (2015: 58). The Taliban have also protected both Afghan poppy farmers and heroin smugglers from state interference in areas under their control, and have demanded fees for such protection (Uribe 2017: 21). This practice has made the Taliban quite popular among the local population, as it has allowed the farmers to increase their income significantly (Uribe 2017: 21). It is therefore debatable whether such agreements should be seen as protection rackets or as mutually agreed arrangements. Another noteworthy aspect of rebel tax collection was highlighted by Barter, who investigated how the Indonesian *Free Aceh Movement* (GAM) cooperated with Islamic leaders who were able to extensively collect taxes for the group since they enjoyed a high reputation and were considered honest (Barter 2015: 233).

2.4 Civilian Life Under Rebel Rule

Considering the basic question of how rebel groups interact with civilians in the territories they control, various studies that researched the relationship between rebel groups and civilians have conceptualized and shown empirically how rebels decide the ways in which they interact with civilians (Kasfir 2005; Keister/Slantchev 2014; Akcinaroglu/Tokdemir 2018), investigated the violent or non-violent repression of civilians under rebel rule (Lidow 2010; Gowrinathan/Mampilly 2019), or focused on civilian resistance to insurgent governance (Barter 2014; 2015; Arjona 2015; 2017b; Masullo 2020). Keister and Slantchev (2014) were able to develop a framework in which they conceptualized various possibilities of how rebel groups interact with civilians. They argued that "coercion and service provision help rebels solve their need for civilian compliance" (2014: 21), and that rebel groups at some point have to choose

between these. The great innovation Keister and Slantchev provide is that their model of rebel decision-making makes it possible to measure the factor of ideology, which has before been described as important but only abstract in its influence (2014: 21). In this model, ideology has three effects, which are a "direct effect on the level of civilian support, [an] indirect effect through its impact on the effectiveness of service provision relative to coercion, and another effect on the rebels' value of ruling" (Keister/Slantchev, 2014: 21). Successfully bringing ideology and rebel governance into a measurable relationship revealed a "trade-off between power and ideology" (2014: 21) that rebel rulers have to face.

Focusing on the repression and resistance of civilians under rebel rule, Gowrinathan and Mampilly (2019) researched women's activism under LTTE rule in Sri Lanka which intended to oppose repression and the role of religious leaders, thereby finding out that the LTTE killed numerous critics of their rule, but accepted criticism by others (Gowrinathan/Mampilly 2019: 2). Gowrinathan and Mampilly identified a key variable, that whether or not a critic is perceived as a *traitor* strongly impacted the group's response, because "traitors undermine the overarching construction of the political collective that armed groups seek to develop" (2019: 12). Criticism that was perceived as betrayal was frequently met with the torture and killing of those critics in response (2019: 2 and 12). The authors conclude that if criticism of LTTE rule was perceived as coming from loyal constituents, the critics did not have to fear harm, but those whom the LTTE perceived as traitors experienced brutal responses (2019: 10). They also found that while "enemies living within rebel-governed areas are unable to resist and face repression on a collective basis" (2019: 10), victims of brutal treatment by rebels had opportunities to hold their punishers accountable (2019: 10). Through their conceptualization of violent or non-violent response to criticism, Gowrinathan and Mampilly provided useful analytical tools to research such behavior in other cases.

Arjona argued that civilian resistance depends partially on how rebels choose to rule in the territories they control, and partially depends on the political institutions in place before rebel rule (2015: 198). Arjona also stated that "governance limited to the spheres of public order and tax collection tends to trigger only partial resistance" (2015: 198), while forms of governance beyond these spheres may result in full resistance from civilians (2015: 198). She argues that "communities with high-quality institutions are more likely to engage in full resistance […], while communities with low-quality institutions are likely to engage in partial resistance only" (2015: 198). Further conceptualizing the cooperation or non-cooperation of civilians with rebel rule, Arjona (2017b) introduced an analytical framework in which *cooperation* can take the

form of *obedience*, *spontaneous support*, or *enlistment*, while *non-cooperation* can take the form of *disobedience*, *resistance*, or *defection* (2017b: 761).

Masullo (2020), focusing on ideational factors that influence civilian resistance to rebel rule, also raised the concern that "normative commitments can restrict civilian contention to nonviolent forms of action, while exposure to oppositional ideologies can push civilians toward more confrontational forms of noncooperation with armed groups" (2020: 1). Barter, focusing on conflicts in Southeast Asia (2014) and the Indonesian GAM in particular (2015), argued that in some cases of war, there is the potential for civilian agency that allows civilians to pursue their own strategies (2014: 6). Barter presented evidence that GAM allied with religious leaders, who served as judges for GAM rebel courts, and urban student activists, in order to enhance support for the group and its rule, leading to a constellation in which they mutually influenced each other (2015: 226 and 234).

2.5 Social Services, Legitimacy Enhancement, and Rebel Diplomacy

Two further central issues that were subject to several studies on rebel governance are the provision of social services by rebel rulers, and their search for options to enhance the legitimacy of their rule (Duyvesteyn 2017; Podder 2017; Gawthorpe 2017). These issues, again, naturally overlap with other areas of research on rebel governance, such as rebel groups' relationship with civilians, the development of political institutions, and the symbolic processes of rebel governance and rebel diplomacy, which are discussed later. Grynkewich (2008) argued that the provision of social services can be an effective tool to enhance support for an insurgent group and therefore helps to successfully challenge the authority of the state in which the group operates. Similarly, Szekely (2015) found that Hamas in Palestine was able to alter its public perception "[so] that they are not merely soldiers or ideologues, but capable bureaucrats and managers as well" (2015: 275). Terpestra (2013) even found that civilians under Taliban rule favor the group's informal justice system over the formal justice system of the Afghan state because "informal bodies are still able to offer quick and needs-responsive solutions that are appreciated by community members" (2013: 65). In another study, Terpstra and Frerks (2017) analyzed how the LTTE used strategies to enhance the group's perceived legitimacy, which were based on "Tamil nationalism, tradition, charismatic leadership, sacrifices made by LTTE cadres and the people's need for protection" (2017: 279), but ultimately failed to achieve that goal. Schoon (2017), focusing on how rebel groups try to generate legitimacy in the territories they control, analyzed popular evaluation of the PKK in Turkey, while Kitzen (2017) examined rebel leaders from a Weberian perspective by categorizing their legitimacy-building efforts as

"through either rational-legal ways or by co-opting local power-holders who hold a position as traditional or charismatic leaders" (2017: 853), thereby providing helpful analytical tools to access the strategies which rebels use to enhance their legitimacy.

Flynn and Stewart (2018) looked at the provision of social services by rebels and how it influences the international public perception of the legitimacy of a rebel group's rule. Astonishingly, they found that "social service provision can allow rebels to decrease – and, in some cases, eliminate – the public costs of killing civilians" (2018: 7). The authors also stated that service provision to supporters as well as to non-supporters, which they call "inclusive service provision" (2018: 7), was especially influential, and "allowed both groups in our studies to completely eliminate the negative effect of killing civilians on legitimacy" (2018: 7).

To understand the decision-making of insurgent groups which sometimes aims to improve, or sometimes results in the neglection of, their public perception, Akcinaroglu and Tokdemir (2018) studied which terrorist groups sought to enhance their reputation in their constituency and abroad, and which terrorist groups did not try to do so. Investigating a total of 443 terrorist groups between 1980 and 2011, Akcinaroglu and Tokdemir developed five hypotheses that help to explain how terrorist groups, decide how they treat civilians in the territory they control (2018: 362-366). They argue that if ethnicity or religion are the driving forces of a terrorist group, it is more likely to seek to build a positive reputation than purely ideological groups (2018: 362). They also state that radical groups are more likely to build a negative reputation than non-radical groups and terrorist groups that want to negotiate about political change (2018: 364-365). Akcinaroglu and Tokdemir also observed that terrorist groups with territorial control are more likely to want to build a positive reputation in that territory, and groups with cross-border support are more likely to want to build a negative reputation than terrorist groups with no support (2018: 363-364). In summary, choices between coercion or service provision to ensure civilian compliance to rebel rule can be influenced by several key factors such as ideology and pragmatism, the extent of radicalism, aspiration to engage in political negotiations, territorial control, and the extent of cross-border support for an insurgent group.

The issue of rebel diplomacy, which focuses on if, how, and why insurgent groups try to get involved in negotiations with the government(s) of the state(s) in which they operate, non-state actors, or the international community, is another area of particular interest in studies on rebel governance. This issue is also heavily related to the topics of political institutions, the generation of legitimacy, and the treatment of civilians in rebel-controlled areas. Most studies that have looked into the relationship between rebel governance and diplomacy have focused on how rebel governance can enhance a group's reputation and bargaining power in negotiations

with international actors or the state government(s) in which it operates (Worrall 2017; Malejacq 2017; South 2017). The issue of service provision is also connected to the diplomatic engagement of insurgent groups. In a quantitative approach to rebel diplomacy, Heger and Jung (2015) showed that rebel groups, which provide social services, engage more often in conflict negotiations; that states are more willing to engage in negotiations with such rebel groups; and that negotiations of service-providing groups are more stable than those of non-providing groups (2015: 1203).

In a study on Taliban policymaking, Jackson and Amiri (2019) found that the group fruitfully negotiated with several non-governmental organizations, which were mainly aid and health agencies (2019: 25-26). These groups negotiated with the Taliban in secret for a variety of reasons, which included a fear of cuts to funding if the Afghan government or donors found out (2019: 25-26). The secret nature of those negotiations prohibited agencies from collectively negotiating, with the result that the Taliban "were able to play various NGOs off against one another" (2019: 27) and made higher demands for access from weaker NGOs (2019: 27). While this example demonstrated the potential for negotiations with insurgents, Mampilly (2009) analyzed how foreign aid after the Asian tsunami in 2004 affected peace negotiations with the LTTE in Sri Lanka, and highlighted "that post-tsunami relief efforts closed the door to a negotiated settlement by contributing to the insurgency's failed play for autonomy from the Sri Lankan state" (2009: 302).

2.6 Symbolic Governance

Alongside the variety of research avenues in studies on rebel governance, several scholars have acknowledged the importance of symbolic aspects of rebel governance, which can take the form of ritualized processes or symbols, signs, songs, and many more things that reflect the identity of an armed group. Symbolisms are mostly derived from the group's ideology and may also include hints to specific moments of the group's evolution, the movement from which a group may originate, or other historical references (Mampilly 2011: 4 and 56). Furthermore, Mampilly highlights that "symbolic processes reduce the need for a rebellion to use force to ensure compliance" (2015b: 74). Mampilly divides symbolic processes into two strands, of which the first includes processes that reflect and support the "coercive and bureaucratic power of the political authority" (2015b: 79), and the second is intended to "strengthen [the] identification between the political authority and the civilian population" (2015b: 79), while both serve the purpose of enhancing the compliance to and legitimacy of a rebel group's rule. Mampilly provided several tools for accessing symbolic processes in rebel governance. The "set of

symbolic processes available to rebel groups" (Mampilly 2015b: 82) is referred to as *symbolic repertoire*, while other relevant factors for using that repertoire are the *sources* and *audience* of such processes, which in combination are referred to as a *symbolic register*, meaning the "timbre at which a particular symbolic repertoire is calibrated" (Mampilly 2015b: 84).

Investigating how the LTTE in Sri Lanka tried to improve their authority and legitimacy, Terpstra and Frerks (2018) examined the symbolic governance of the group in terms of "narratives, performances, and inscriptions" (2018: 1001). Evaluating these forms of symbolism in rebel governance, Terpstra and Frerks found that LTTE created and successfully deployed "a politico-historical narrative on the oppression of the Tamil people by the Sinhalese (state) and the necessity of a liberated Tamil Eelam" (2018: 1042). Another narrative that was well-implemented in the population which the LTTE controlled consisted of the "struggle and the heroic status of LTTE cadres fighting against the government – and dying in the fight" (2018: 1042). Terpstra and Frerks also observed that "cemeteries, commemorations of the 'heroes', flags, and other national symbols were the visible inscriptions of the struggle and the sacrifices made, and were widely respected within the Tamil community" (2018: 1042).

Another form of symbolic governance that was observed in studies on various rebel groups is the development of a new, unique currency to prove that a rebel group is capable of successfully governing its territory, and to therefore further legitimize its rule (Mampilly 2011: 215; 2015b: 89-91). Other forms of symbolism include the distribution of resources by insurgent groups like the FARC (Borch/Stuvøy 2008: 106 and 108) and the distribution of *zakah*, an "obligation for any Muslim with the financial means to do so as an act of pious giving" (Blannin 2017: 18) which was regularly collected and distributed among the residents of the Islamic State's territory (Alkhouri/Kassirer 2015: 17). The above-mentioned analytical tools are useful to investigate symbolisms in rebel governance in systematic and comprehensive ways, and can serve as solid guidelines to show where and in which forms symbolism in rebel governance may occur and how it is strategically deployed by armed groups.

3. The Islamic State's Governance in Iraq and Syria

The Islamic State is an insurgency group that has without a doubt shaped and changed research on terrorism in multiple ways: it has been able to control large territories in Iraq and Syria between 2014 and 2017, to administer them with an unprecedented degree of professionalism; and to plan and carry out international attacks with great effort while establishing a totalitarian Salafist governance system in its heartland and its provincial branches (Jefferis 2016; Lia 2017; Tønnessen 2018).

At the peak of its territorial control in the first half of 2015, the Islamic State controlled a total territory of between 90,800 and 138,000 square kilometers, primarily in Iraq and Syria, while between eight and nine million people lived in this area during this period (Jefferis 2016: 244; Johnston et al. 2019: 45-47). A comparison of various studies on the financial situation of the Islamic State shows that the group generated revenues of about $2.1 billion in 2014 and about $1.9 billion in 2015, from various sources (Clarke et al. 2017: 8-10; Fanusie/Entz 2017: 3; Heißner et al. 2017: 8; Johnston et. al 2019: xii). The Islamic State generated the largest share of its profit through the levying of taxes, the sale of oil and gas, and looting and confiscations (Heißner et al. 2017: 5) which are all directly linked to the group's governance activities.

3.1 A Brief History of the Islamic State Movement

The historical evolution of an insurgent group and its ideology, cultural values, military victories and defeats, and periods of financial wealth or hardship, can influence how the governance of such an insurgent group is institutionalized and how it administers its territories in practice (Hoffmann 2015: 165). The ways in which the civilian population reacts to the specific behavior or policies of insurgent groups can also influence their administration (Förster 2015: 204).

The Islamic State is a Salafi-jihadist movement whose origins date back to 1999, when the Jordanian jihadist Abu Musab al-Zarqawi founded the group as *Jamaat al-Tawhid wa-l-Jihad* (JTJ), a close ally of *al-Qa'ida* which later became an official affiliate of the group (Maher 2016: 5; Hamming 2019: 1). Whereas in 2003, the distribution of power in Iraq shifted as a result of the US intervention, with the Sunni minority, dominant under Saddam Hussein, losing its hegemonic status to the Shia majority, this led to the occurrence of a Sunni insurgency, and al-Zarqawi led the JTJ into Iraq to participate in this uprising (Hashim 2014: 4). The JTJ "made common cause with tribal leaders and former regime elements" (Dobbins/Jones 2017: 56) and fought the US intervention and the newly formed Iraqi Interim Government. The first governance activities of the Islamic State Movement can be traced back to 2004, when the JTJ occupied and administered the city of Fallujah after the withdrawal of US troops (Tønnessen 2018: 55). Fighting in the Iraqi insurgency, the JTJ's main objectives at this time were to "force a withdrawal of coalition forces from Iraq; […] topple the Iraqi interim government; […] assassinate collaborators with the occupation regime; […] target the Shia population; and […] establish an Islamic state under sharia" (Hashim 2014: 70).

In 2004, the JTJ also formally allied itself with al-Qa'ida and renamed itself *Tanzim Qaidat al-Jihad fi Bilad al-Rafidayn*, better known as *al-Qa'ida in Iraq* (AQI) (Hashim 2014: 71). For al-Zarqawi's group, this rebrand brought the advantage of enjoying the credibility and prestige of

al-Qa'ida as well as logistical and financial support (Hashim 2014: 71; Dobbins/Jones 2017: 56). Examples of the group's rebel governance during this period are the occupation and administration of cities of Haditha and Husaybah in 2005 (Tønnessen 2018: 56). Typical initial measures undertaken by the group after the occupation of these cities were the closure or destruction of music stores, movie theaters, and hairdressers according to the group's Salafi ideology (Tønnessen 2018: 56). Furthermore, women were forced to fully cover themselves with a *niqab,* and residents were punished with penalties such as flogging for drinking alcohol or other alleged crimes (Tønnessen 2018: 56). During this time, AQI financed its operations mainly through external assistance, but also through organized crime, such as smuggling, black market sales, protection rackets, or kidnapping for ransom (Tierney 2017: 164; Whiteside 2016: 9). In January 2006, AQI established the umbrella organization *Majlis Shura al-Mujahideen* (MSM), also known as *Mujahideen Shura Council* (MSC), to unite all the Sunni rebel groups fighting in the Iraqi civil war (Lister 2014: 8). The death of al-Zarqawi in a US drone attack on June 7, 2006 was supposed to be a serious setback for AQI, but the group was able to appoint *Abu Hamza al-Muhajir* as al-Zarqawi's successor within five days, allowing the group to avoid serious or long-lasting losses in strength (Lister 2014: 8). The period between the 1990s and the death of al-Zarqawi in 2006 can be considered the first of four historical phases of the Islamic State Movement (Ingram/Whiteside/Winter 2020a: 12; Hashim 2014: 72).

The beginning of the second historical phase of the Islamic State Movement is marked by the announcement in October 2006 of the establishment of *al-Dawla al-Islamiya fi Iraq*, also known as the *Islamic State of Iraq* (ISI), into which the MSC was to be incorporated, with Abu Omar al-Baghdadi appointed as its leader (Lister 2014: 8-9). Many of the Sunni rebel factions, under the umbrella of the MSC, disagreed with the fact that the focus was now being placed on establishing an Islamic state, fearing that the fight against US troops would be neglected (Hashim 2014: 72; Al-Jabouri/Jensen 2010: 11). The biggest difference between AQI/ISI and the other Sunni rebel groups was that those other groups had a much more nationalistic and less religious focus than AQI. Furthermore, AQI wanted to control the funding of the Sunni groups, and tried to force them to swear allegiance to the group (Al-Jabouri/Jensen 2010: 11).

Abu Hamza swore loyalty to Abu Omar, but many of AQI's allies turned away from the newly established ISI, and some even allied with US troops to fight the ISI (Hashim 2014: 72; Al-Jabouri/Jensen 2010: 11). Some Sunni tribes and rebel groups, fighting together as the *Sahwa Movement* (Awakening Movement) against the ISI with the support of US troops, were able to

inflict great damage on the group, especially in Anbar Province[4], and recaptured many cities from the ISI (Hashim 2014: 72; Lister 2014: 9). The ISI also tried to establish a governance system in the cities it controlled during this period, but often failed due to both a lack of organizational capacities, and resistance from the civilian population, which had little sympathy for the ISI (Lister 2014: 9). Between 2006 and 2010, the ISI suffered many military setbacks and territorial losses, but was also able to carry out major attacks in Iraq and weaken the Sahwa Movement (Whiteside 2016: 11; Lister 2014: 9). Although the ISI was considered severely weakened in 2008, it was able to survive by implementing internal reforms, and by its "return to the building and preservation phase" (Whiteside 2016: 11). The fact that the ISI was able to free more than 20,000 prisoners between 2008 and 2010 also helped the group to expand its military capacity (Whiteside 2016: 11). Even the deaths of Abu Omar al-Baghdadi and Abu Hamza al-Muhajir on April 18, 2010 did not stop the reemergence of the group, as Abu Bakr al-Baghdadi, who had years of experience in the group's senior leadership, became the new leader of the ISI (Whiteside 2016: 12; Lister 2014: 11; Hashim 2014: 73).

The third phase that the Islamic State Movement has gone through extends from 2011 to 2016 (Ingram/Whiteside/Winter 2020a: 12). Arguably the most significant factor in this phase that led to substantial expansion of the ISI was its involvement in the Syrian civil war, beginning in 2011 (Lister 2014: 11). Whiteside aptly pointed out that "the collapse of the Assad government in Eastern Syria during this year was a boon for the Islamic State" (Whiteside 2016: 12). In addition to the outbreak of the Syrian civil war, Hashim identified three other factors that helped the ISI to strengthen its position during this period: "organizational restructuring; the dysfunctional nature of the Iraqi state and its growing conflict with the Sunni population [; and] the fading away of al-Qaeda under the leadership of Ayman al-Zawahiri" (Hashim 2014: 73). In 2011, Abu Bakr, with the backing of al-Qa'ida leader al-Zawahiri, sent experienced members of the ISI to participate in the Syrian civil war under the leadership of Abu Muhammad al-Jawlani (also known as Joulani and Golani) (Lister 2014: 12). This group, known later as *Jabhat al-Nusra* (JN), conquered large territories and military facilities in Syria, and became a group that operated increasingly independently from the ISI (Lister 2014: 12).

This growing independence from the ISI prompted Abu Bakr to announce in April 2013 that JN was actually an offshoot of the ISI, which was only materially supported by the ISI (Lister 2014: 13). He also announced that the two groups would be merged into the *Islamic State of Iraq and ash-Sham* (ISIS) (ash-Sham: *Greater Syria*) (Ingram/Whiteside/Winter 2020a: 12;

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[4] In the event of uncertainties regarding the references to cities or provinces, a political map of Iraq (Appendix III) and a political map of Syria (Appendix IV) can be accessed for clarification.

Lister 2014: 13). Al-Jawlani rejected this merger in a statement, whereupon al-Zawahiri attempted to intervene by ruling that JN should fight in Syria and the ISI in Iraq (Hashim 2014: 77). After Abu Bakr opposed this ruling by referring to the invalid Sykes-Picot state borders defining Iraq and Syria, al-Zawahiri ordered that ISIS should be disbanded, and that JN be the jihadist front organization in Syria (Hashim 2014: 77-78). After ongoing power struggles between JN and ISIS in which ISIS "began aggressively expanding across northern and eastern Syria" (Lister 2014: 13), al-Zawahiri ordered in October 2013 that JN should no longer attack ISIS (Hashim 2014: 78). Consequently, both JN and ISIS continued to exist as independent organizations. In 2014, al-Zawahiri further announced in a statement that ISIS was not a member of al-Qa'ida and that it was not responsible for the actions of ISIS (Lister 2014: 13).

After ISIS consolidated its presence in Syria and made the city of Raqqa the center of its operations in the country, the group then took advantage of the fact that tensions between Sunnis and Shiites in the Iraqi army had led to mass desertion of soldiers and the collapse of the Iraqi security forces (Hashim 2014: 78). In January 2014, ISIS was able to conquer the city of Fallujah and parts of Ramadi, and to advance further into the Anbar region (Lister 2014: 14). In April 2014, ISIS also conquered large parts of the Deir ez-Zor governorate in Eastern Syria, gradually merging the group's controlled territory into one vast territory in Iraq and Syria (Lister 2014: 14).

After ISIS conquered the city of Mosul, the group again changed its name to *Islamic State* and declared a caliphate in June 2014 (Tønnessen 2018: 60). During this time, it was publicly announced in the Islamic State's propaganda magazine *Dabiq* that the group had demolished the Sykes-Picot borders between Iraq and Syria and established a new proto-state (Al-Hayat Media 2014a; Al-Hayat Media 2014b: 18; Lia 2015: 32). In 2014 and 2015, the Islamic State conquered an ever-increasing number of cities and regions in Iraq and Syria and "established a string of formal and aspirant provinces elsewhere across the region and [...] the rest of the world" (Ingram/Whiteside/Winter 2020a: 12). At that time, the Islamic State was at the peak of its territorial control and administered the cities and regions it controlled with meticulous bureaucracy and boundless cruelty, which the group justified through its ideology.

In 2016, the Islamic State entered the fourth phase of its historical development, in which the previous extensive successes of the group were reversed (Ingram/Whiteside/Winter 2020a: 12). Due to consecutive military setbacks, the Islamic State lost many of its controlled areas from mid-2016 onwards, thereby also losing many sources of income from oil and gas fields and taxation of the civilian population (Alkaff/Mahzam 2018: 57). After the loss of its strongholds Mosul and Raqqa, the physical caliphate finally collapsed, and the Islamic State was defeated

in March 2019 in its last controlled retreat, the town of Baghouz, in the Syrian Deir ez-Zor governorate (Ingram/Whiteside/Winter 2020a: 12; van der Heide/Winter/Maher 2018: 1). Although the Islamic State has largely lost its territorial control, many researchers and observers continue to believe that it is still a serious regional and international security threat that will try to maintain its online presence and physically return to various regions as an insurgent group (Alkaff/Mahzam 2018: 57; Dhanaraj 2018: 1; Dobbins/Jones 2017: 56). Van der Heide, Winter, and Maher aptly summarized that the Islamic State "is a multidimensional group that simultaneously operates as a proto-state, an insurgency and a terrorist network" (2018: 4), which makes it difficult to defeat the group, let alone its underlying ideology.

In summary, it should be noted that the Islamic State Movement, throughout its historical development between its founding as the JTJ in the 1990s and the proclamation of the Islamic caliphate after the occupation of Mosul in June 2014, gained much experience and underwent many transformational stages which had a lasting impact on the group's rebel governance. Particularly important for the group's rebel governance are its early experiences with the administration of cities such as Fallujah, Haditha, or Husaybah, which in some cases was met with civilian resistance (Tønnessen 2018: 56; Lister 2014: 9). Experiences with contested rebel governance in several cities are an important indication of why the Islamic State reacted with such brutality against any form of resistance, and why it tried to secure its authority through totalitarian rule and draconian punishments.

The lack of cooperation between the Islamic State Movement and other rebel or civilian groups was most likely strongly influenced by the experiences with the MSC and with the later Sahwa Movement. Factors such as the breakaway of the former allied Sunni rebel groups during the transition from the MSC to the ISI, the subsequent emergence of the Sahwa Movement, and its cooperation with US troops to fight the ISI, have had a strong impact on the Islamic State Movement. These experiences are an important factor in explaining why the Islamic State Movement later showed little interest in forming local alliances, why civilian agency was almost impossible under its rule, why the group took brutal action against any resistance, and why allied groups had to subordinate themselves completely to the Islamic State.

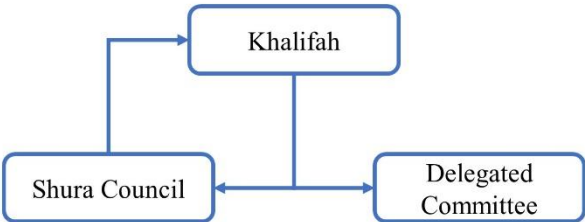## 3.2 Political Institutions and the Organizational Structure of the Islamic State

The main reason why the Islamic State was able to both administer the territories under its control so efficiently between 2014 and 2017, and to realize its vision of a caliphate during this period, is the sophisticated administrative structure it employed. This section focuses in

particular on how the Islamic State was structured and which responsibilities each of its political institutions had. The Islamic State developed an organizational structure that consists of "a centralized set of departments that are replicated at multiple localities" (Ingram/Whiteside/Winter 2020b: 241). Similarly, Jefferis described the Islamic State's organizational structure as "semi-federated" (2016: 243) with an "influential central command with ministries […] including education, public services, health, security, public relations, and agriculture" (2016: 243), and adds that "these ministries are replicated at regional levels, where local leaders maintain a degree of governing autonomy" (2016: 243).

The Islamic State itself has reported on its organizational structure in great detail in its video message *The Structure of the Khilafah* (Al-Furqan Media 2016). It is this enlightening video message that Ingram, Whiteside, and Winter listed as one of the *Milestone Texts of the Islamic State Movement*

Figure 2: Screenshot from the Islamic State's video message The Structure of the Khilafah. Source: Al-Furqan Media 2016.

(2020b: 235-240), and it is regarded as reliable in how it represents the Islamic State's organizational structure (Al-Tamimi 2016c; Whiteside 2017: 9-10). The video message clearly illustrated how the administration of the Islamic State-controlled areas was organized. The territories are divided into regional subdivisions, called *Wilayat* (provinces) (Al-Furqan Media 2016). Each province is administered by a *Wali* (governor), which is designated by the head of the caliphate, the *Khalifah* (Al-Furqan Media 2016; Ingram/Whiteside/Winter 2020b: 237). The Islamic State highlighted that the Wilayat "have reached thirty-five in number, of which nineteen are in Iraq and Sham, and sixteen are located distantly, spanning several global regions" (Al-Furqan Media 2016). These Wilayat are the following:

> "Baghdad, Anbar, Salah ad-Din, Fallujah, Diyala, Shamal, [north of] Baghdad, Janub [the 'belts' south of Baghdad], Ninawa, Kirkuk, Dijlah, Jazirah, Barakah, Khayr, Raqqah, Damascus, Aleppo, Homs, Hamah, Furat, Najd, Hijaz, Sinai, Barqah, Tripoli, Fezzan, Algeria, West Africa, al-Liwa al-Akhdar, Khurasan, the Caucasus, Aden-Abyan, Shabwah, Hadramawt, Sanaa, Bayda" (Ingram/Whiteside/Winter 2020b: 237).

Familiarity with these regions is beneficial, as many of the assessed administrative documents not only mention the date and an Islamic State department, but also the Wilaya in which a document was produced. Furthermore, it is particularly important to know that the Islamic State set very strict requirements for recognition as a Wilaya outside of Iraq and al-Sham, so that few

groups with similar ideology could join the Islamic State and adopt its name in the hope of material support or improved recruitment opportunities (Ingram/Whiteside/Winter 2020b: 246).

3.2.1 The Central Command

Considerable research has been published on the central leadership of the Islamic State and the individual personalities who held high positions in the organization (Almohammad/Speckhard 2017; Bastug/Guler 2018; McCants 2015; Orton 2016; Speckhard/Shajkovci 2018). As this study is focused on the political institutions and organizational structure of the Islamic State between 2014 and 2017, this section will not delve deeper into the behavior and personality of individuals or analyze internal power struggles.

At the top of the hierarchy of the Islamic State is the Khalifah (caliph). As outlined in the section on the history of the Islamic State (3.1), during the period between 2014 and 2017, the Islamic State's Khalifah was Abu Bakr al-Baghdadi (Stern/Berger 2015: 51). Although the caliph has for a long-time been the subject of extensive media

Figure 3: Overview of the Islamic State's central command. Source: Al-Furqan Media 2016.

coverage, the institution of the caliph in the organizational structure of the Islamic State is not inseparably linked to the individual Abu Bakr (Orton 2016: 22). Stern and Berger (2015) aptly highlighted that "the structure is designed to survive the death of Baghdadi" (2015: 51).

In the video message *The Structure of the Khilafah*, the Islamic State describes the tasks of the Khalifah as follows: "He upholds and spreads the religion, defends the homeland, and fortifies the fronts. He prepares the armies, implements the *Hudud*, enforces the people's adherence to *Shar'i* rulings, and governs their worldly affairs." (Al-Furqan Media 2016). The tasks of the caliph show explicitly that he is both the religious and the political leader of the Islamic State. The tasks are also quite broad and vague, and as a result, a wide range of orders can be interpreted as a part of the mentioned responsibilities. For clarification: the mentioned *Hadd* (pl. *Hudud*) is a "punishment fixed in the Quran and hadith for crimes considered to be against the rights of God" (The Oxford Dictionary of Islam 2020a). Crimes that fall under this jurisdiction include theft, illicit sexual relationships, or drinking intoxicants, which are punished with particularly severe physical punishments such as death or lashes (The Oxford Dictionary of Islam 2020a).

The institution of the Islamic State's central command which is then described is called the *Shura Council*, and its functions are thus outlined: "He [the Khalifah] is aided in all this [his

responsibilities] by upright qualified men. They are *ahl al-hal wa al-'aqd* and his Shura Council" (Al-Furqan Media 2016). The description of the council members as *ahl al-hal wa al-'aqd*, which can be translated to "those qualified to elect or depose the caliph on behalf of the *umma*" (Ingram/Whiteside/Winter 2020b: 237) is particularly interesting for two reasons. Firstly, it emphasizes the high authority of the Shura Council, which could even depose the Khalifah. More precise rules to define cases in which the caliph could be deposed are unfortunately not mentioned, and it is also uncertain if this theoretical possibility could have been realized in practice. Secondly, the term *umma* refers to the global Muslim community and is "a fundamental concept in Islam, expressing the essential unity and theoretical equality of Muslims from diverse cultural and geographical settings" (The Oxford Dictionary of Islam 2020b). In the ideology of the Islamic State, the Shura Council elects not only the leader of the organization but also the legitimate leader of the global Muslim community. This statement in itself is an internal legitimization of any expansion that the Islamic State may undertake.

The third institution of the Islamic State's central command is the *Delegated Committee*. It is built to ensure that the caliph's orders are communicated and implemented across the Khilafah (Al-Furqan Media 2016). According to the self-description of the Islamic State, the Delegated Committee "supervises the following branches of state: firstly, the Wilayat; secondly, the Dawawin; thirdly, the Offices and Committees" (Al-Furqan Media 2016). The system of the Wilayat, which was presented before, is addressed here again. While the individual Wali of each Wilaya is appointed personally by the caliph, the Delegated Committee takes care of the general administration of the provinces. The *Dawawin* (sg. *Diwan*), which the Delegated Committee supervises, can be seen as the ministries of the Islamic State. The same pattern applies to the Offices and Committees (Jefferis 2016: 243). While the caliph is the undisputed head of the Islamic State, the Shura Council gives it its authority and legitimacy, whereas the Delegated Committee is the central bureaucratic institution of the Islamic State.

A useful example of documents issued by the Delegated Committee is a document entitled *Condensed Summary of the Statements for Distribution and Directives Issued by the Delegated Committee* (Appendix I: Specimen 25J). In this document, new regulations are listed which show that the Delegated Committee was active in many administrative areas simultaneously. For example, it is stipulated that all Wali, should they own a Toyota Hilux, must hand it over to the *Diwan al-Jund* (Soldiery). This model of pickup trucks is very popular among rebel groups, hence why they were most likely requisitioned for military purposes (Hashim 2019: 27). The same document also states that the houses of the Kurds who fled from areas controlled by the Islamic State should be confiscated. It is also highlighted that people responsible for this

should coordinate with the judiciary and the Real Estate Department. In this document, the Delegated Committee also established a general speed limit for vehicles of 120 km/h, with penalties for violations. It is also stipulated that *sabaya* (sex slaves) are not allowed to be sold to their own families (Appendix I: Specimen 25J). Another document (Program on Extremism 2020) shows that the Delegated Committee was also qualified to restructure the Wilayat. All of these details illustrate that the scope of the Delegated Committee's activities was broad, and that this institution both strictly controlled the administration of the Islamic State and had a significant impact on the lives of the population in areas controlled by the Islamic State.

3.2.2 The Dawawin

As mentioned briefly before, the Dawawin, which can be compared to ministries, constitute another central part of the governance of the Islamic State in its territories within and beyond Iraq and al-Sham (Al-Tamimi 2015a: 123). These administrative bodies are an excellent example of the sophistication of the Islamic State's governance between 2014 and 2017. The Dawawin, all of which are headed by an *Amir* (also Emir), were established at the central level and were each replicated at the provincial level (Jefferis 2016: 243). This section comprehensively examines these institutions and provides a detailed account of the Dawawin that were established, and which political spheres that they covered. The analysis of primary sources will also reveal how the Dawawin worked, and how they communicated with each other and with the population that was forced to live under the Islamic State.
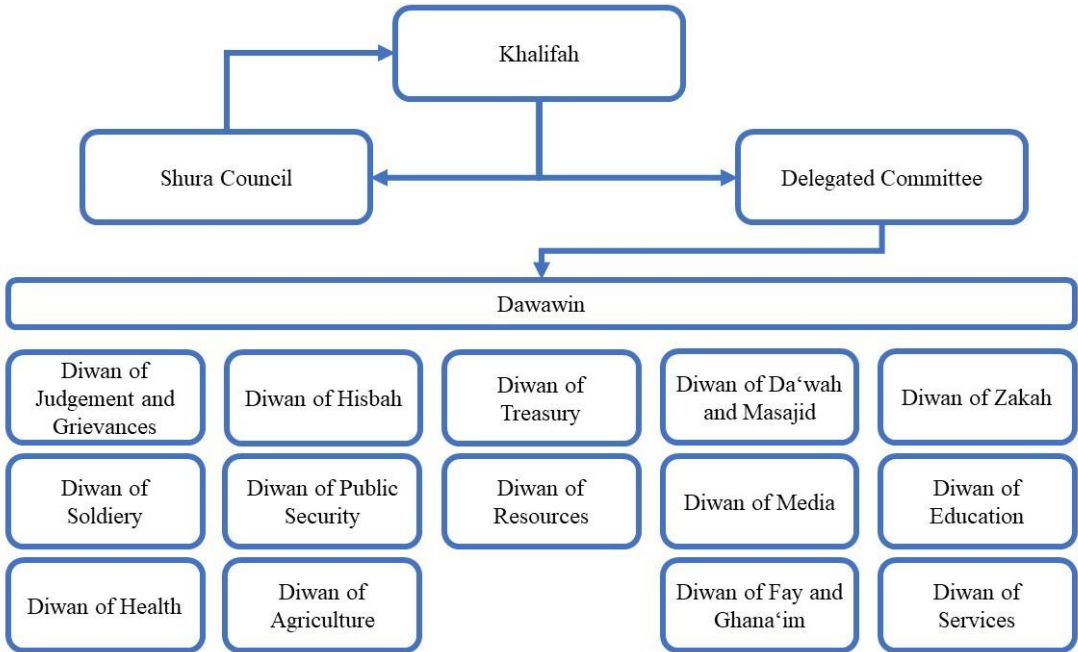

Figure 4: Overview of the Islamic State's Dawawin. Source: Al-Furqan Media 2016.

The video message *The Structure of the Khilafah* offers a detailed overview of the Dawawin and briefly introduces each of them and their responsibilities. The Dawawin, which are under the supervision of the Delegated Committee, are described as having offices in every Wilaya, to be "places of protecting rights" (Al-Furqan Media 2016), established to "assume the maintenance of public interests" (Al-Furqan Media 2016) and to "protect the people's religion and security" (Al-Furqan Media 2016). Although this description of the Dawawin is highly euphemistic, it is clear that they are a central component of the Islamic State's governance. The list of the Dawawin is mostly the same as the ones identified by Al-Tamimi (2015a: 124). Nevertheless, the naming of the Dawawin does not always correspond entirely with the documents produced by the Islamic State, and there is some overlap in the tasks of various institutions (Al-Tamimi 2016c). One Diwan that is not shown in the video, but that has been verifiably established and functioned as the Real Estate Department is the *Diwan al-'Aqarat wa al-Kharaj* (Al-Tamimi 2016c; 2020).

The first mentioned Diwan is the *Diwan of Judgement and Grievances* (*Diwan al-Qada wa al-Mazalim/Madhalim* (Al-Tamimi 2015a: 124; Revkin 2016)). The responsibilities of this Diwan were described as "clarifying and enforcing the shari'i rulings in matters of blood, family and marriage-related issues, wealth, and other matters in addition to judging between the people" (Al-Furqan Media 2016). This Diwan can be seen as an integral part of the highest judicial institutions of the Islamic State, and its mention as the first Diwan in the video message underlines the importance that Islamic State authorities ascribed to it (Al-Furqan Media 2016; Revkin 2016: 26).

The *Diwan of Hisbah* is probably one of the best-known Dawawin, and it served the Islamic State as its morality police (Al Aqeedi 2016: 7; Al-Tamimi 2015a: 124; Revkin 2016: 25). The Islamic State described the Diwan's responsibilities as "overseeing the public by ordering them 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 to the shari'ah" (Al-Furqan Media 2016). In practice, the activities of the Diwan al-Hisbah included "enforcing the prohibition of commercial activity during prayer time, responding to reports of drug or alcohol abuse, and destroying banned materials (including musical instruments, cigarettes, or polytheistic idols)" (Revkin 2016: 25).

The *Diwan of Public Security* (*Diwan al-Amn al-Aam* (Al-Tamimi 2015a: 124)) functioned as one of the central institutions of the Islamic State's security apparatus. The video message highlights that the Diwan is "responsible for safeguarding internal public security in the Islamic State and for protecting it from anything that would disrupt it, and for waging war against

infiltration and any spy networks" (Al-Furqan Media 2016). Al-Tamimi emphasized that the Diwan al-Amn al-Aam at the central level left its subunits at the provincial level relatively ample room for adaptation to local circumstances, but that, for example, higher-level appointments in the provincial subunits always had to be approved by the central authority (Al-Tamimi 2015a: 124; 2017). The central-level Diwan was also able to issue provincial arrest warrants and have prisoners transferred from the provinces to its offices (Al-Tamimi 2017).

The *Diwan of Soldiery* (*Diwan al-Jund* (Al-Tamimi 2015a: 124)) was the central administration for the Islamic State's war-making efforts. The Islamic State itself described it as the Diwan "responsible for managing the Khilafah's wars, guarding its fronts, planning and making the necessary preparations for military raids, and dispatching the divisions, brigades, and battalions" (Al-Furqan Media 2016). Specimen 36A (Appendix I) serves as a good example of how meticulous the military administration of the Islamic State was. This document shows a list of soldiers who have completed military training in an Islamic State camp. Hundreds of military administration documents, such as inventory and personnel lists, and reports, have been retrieved from the archives that were used here (Appendix I: Column E). Since this section intends to provide only a general outline of the administrative institutions of the Islamic State, more detailed remarks on the Diwan al-Jund are included primarily in the section on military administration.

Another Diwan of the Islamic State is the *Diwan of Da'wah and Masajid*. *Masajid* derives from *masjid*, which is Arabic for mosque, and *da'wah* refers to the call or invitation to Islam (The Oxford Dictionary of Islam 2020c; 2020d). The Islamic State highlighted that this Diwan was "concerned with preparing and appointing imams and preachers and holding preparatory seminars and shari'ah courses, in addition to building and preparing masajid" (Al-Furqan Media 2016). The central importance of this Diwan derives from its responsibility to promote the religious values of the Islamic State across its territory, so that these values are gradually internalized within society.

The reason for the establishment of the *Diwan of Education* (*Diwan al-Ta'lim/Ta'aleem* (Al-Tamimi 2015a: 124)) is similar to that of the *Diwan of Da'wah and Masajid*. It is intended to convey the values and culture of the Islamic State to the next generation of people growing up in its caliphate (Al-Furqan Media 2016). Administrative documents from the Diwan al-Ta'aleem show that this body re-trained teachers with considerable administrative effort, has banned certain courses of study and disciplines, and in many cases tried to maintain the school and university system while shaping it to follow its ideals (Appendix I: Specimen F, 5F, and

27V). More detailed explanations are given in the section on social services, and in the separate subsection on education within the Islamic State.

The *Diwan of Treasury* (*Diwan Bayt al-Mal* (Al-Tamimi 2015: 124)) was the central body of the Islamic State's financial administration (Al-Furqan Media 2016). In *Structure of the Khilafah,* the Islamic State explains with relative brevity how exactly the Diwan functions, and summarizes its responsibilities as encompassing the "protection and safekeeping of the Islamic State's treasury, including wealth and reserves from the resources that Allah has bestowed on the Islamic State" (Al-Furqan Media 2016). Even though very few documents are available, the administrative documents of the Islamic State provide a more detailed insight into the functioning of the Diwan Bayt al-Mal. For instance, one document (Appendix I: Specimen 15F) illustrates that the Diwan Bayt al-Mal administered the finances of the Islamic State very thoroughly and conscientiously. The note stems from a subunit of the Diwan, the *Outflows Committee*, and was distributed by the Diwan al-Amn to administrative officials in the Wilayat, the Dawawin, and committees. In it, the Outflows Committee states that the payment of wages is prohibited until certain documents, such as outflows and inflows records and lists of personnel, can be presented (Appendix I: Specimen 15F). In another document, the Diwan Bayt al-Mal strictly reminds officials of the *Diwan al-Rikaz* (Diwan of Resources) that requests should be submitted on official documents (Appendix I: Specimen 16C). These documents show that the Diwan Bayt al-Mal had extensive control over the finances of the Islamic State, and that financial administration in the Islamic State was by no means informal, but constantly followed strict bureaucratic rules.

The *Diwan of Resources* (*Diwan al-Rikaz* (Al-Tamimi 2015a: 124)), mentioned briefly above, was an Islamic State authority established for the "exploitation of oil, gas, and mineral resources" (Al-Furqan Media 2016). Since profits from oil and gas made up a major share of the total profits of the Islamic State, a whole department was devoted to these sources of income (Heißner et al. 2017: 5; Johnston et al. 2019: xii). Besides the above-mentioned tasks, it was reported that the Diwan al-Rikaz was also in charge of gathering and trading antiquities for the Islamic State (Blannin 2017: 16).

The *Diwan of Zakah* was established to collect and distribute the *zakah* (also *zakat*) (Al-Furqan Media 2016). Zakah is defined as "required almsgiving that is one of the five pillars of Islam" (The Oxford Dictionary of Islam 2020e). It is fixed that "Muslims with financial means are required to give 2.5 percent of their net worth as zakah" (The Oxford Dictionary of Islam 2020e), and this is then distributed among the needy or spent on other forms of welfare. In some studies on the financing of the Islamic State, the collection of the zakah was seen as one of

several taxes levied by the group – a claim that is worthy of discussion (Fanusie/Entz 2017: 8; Humud/Pirog/Rosen 2015: 9; Johnston et al. 2019: xii).

The next department of the Islamic State is the *Diwan of Fay and Ghana'im*. While *fay* means 'spoils' and refers to "wealth taken from an enemy in peacetime or not in battle" (Johnston et al. 2019: 36), *ghana'im* can be translated as 'booty' and refers to "wealth taken by force during a battle" (Johnston et al. 2019: 36). The Diwan was established for "counting and safekeeping the wealth that Allah bestows on the Islamic State following battles, raids, and otherwise" (Al-Furqan Media 2016). This Diwan fulfilled a crucial role in the financing of the Islamic State, as war booty and confiscations constituted a significant part of the group's income, especially in 2014 and 2015 (Heißner et al. 2017: 9). One study estimated that the Islamic State earned $500-1000 million of a total revenue of $970-1,890 million in 2014, and $200-350 million of a total revenue of $1,035-1,700 million in 2015, from looting, confiscations, and fines (Heißner et al. 2017: 9).

A Diwan that also played a significant role in the administration of the territories under the control of the Islamic State, and in its financing, is the *Diwan al-'Aqarat wa al-Kharaj* (Real Estate Department), which is not listed in *The Structure of the Khilafah*, but was verifiably established and worked in a very efficient and professional manner (Al-Tamimi 2020). In an analysis solely focusing on the Islamic State's Diwan al-'Aqarat wa al-Kharaj, Al-Tamimi highlighted that the Diwan was responsible for managing the confiscated "real estate of 'apostates', 'original disbelievers', and even Muslims who fled" (Al-Tamimi 2020: 24). It was also shown that the Diwan assigned fighters of the Islamic State to confiscated houses, and that locals were even able to rent real estate from the Diwan, making the administration of the confiscated real estate a lucrative business for the Islamic State (Al-Tamimi 2020: 24).

The *Diwan of Agriculture* (*Diwan al-Zira'a* (Al-Tamimi 2015: 124)) was, as the name suggests, "responsible for the agricultural and animal resources and for maintaining food security" (Al-Furqan Media 2016). The documentary evidence shows that the Diwan strongly intervened in the economy in Islamic State-controlled areas and built up extensive food reserves to support the caliphate's war for years to come (Appendix I: Specimen C, 4P, and 4V). The importance of this Diwan stems from the fact that food security is a core component of a functioning state, and the state-building and war-making efforts of the Islamic State were directly dependent on it.

The *Diwan of Media* had a very high position within the Islamic State and was "responsible for any content released by the Islamic State, whether that content is audio, visual, or written" (Al-Furqan Media 2016). Well-known propagandistic publications of the Islamic State's media

outlets under the Diwan of Media are the flagship magazines *Dabiq* and *Rumiyah*, the regularly published *al-Naba* newsletter, and both long-form and short-form video messages of sophisticated production, such as *The Structure of the Khilafah* (14:58 minutes), *The End of Sykes-Picot* (15:04 minutes*), Flames of War I* (55:14 minutes) and *II* (58:08 minutes), and *The Dark Rise of Banknotes and the Return of the Gold Dinar* (5:25 minutes). A total of 15 issues of Dabiq were published between July 2014 and July 2016, before being replaced by Rumiyah, which was published 13 times between September 2016 and September 2017. While these magazines were published in many different languages, other magazines such as *Konstantiniyye* (Turkish) and *Dar al-Islam* (French) were published solely in the language of the intended audience.[5] All these publications were an essential part of the Islamic State's propaganda and served to deter enemies and motivate fighters with depictions of warfare and extreme brutality, and to encourage sympathizers to migrate to the Islamic State by using utopian narratives of a prosperous caliphate (Winter 2018: 112-115). The outstanding significance of the Diwan of Media is also evident in a doctrine of the Islamic State entitled *Media Operative, You Are a Mujahid, Too*, which emphasizes the important role of media operations for the Islamic State (Winter 2017).

The *Diwan of Health* (*Diwan al-Sihha* (Al-Tamimi 2015a: 124)) was described as "responsible for developing the health sector and providing any means essential for preventing and treating sickness and disease" (al-Furqan Media 2016). Documentary evidence shows that the Diwan tried to administer the health sector as professionally as possible but encountered serious problems and – in the Islamic State's own words – desperately tried "preventing the health sector from collapsing in light of the total cut off of salaries for the past five months" (Appendix I: Specimen 44A).

The *Diwan of Services* (*Diwan al-Khidamat* (Al-Tamimi 2015a: 124)) was established for "supplying water and electricity, paving and maintaining roads, and supervising and maintaining the public utilities in the Islamic State" (al-Furqan Media 2016). Administrative documents from the Islamic State show that the Diwan offered cleaning services for shops (Appendix I: Specimen 2S), fixed electricity prices and operating hours of electricity generators (Appendix I: Specimen 6C and 13F), and granted funds to regional offices to repair a damaged water pipeline (Appendix I: Specimen 41P).

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[5] All of these above-mentioned propagandistic publications can be accessed via *Jihadology*: https://jihadology.net/

3.2.3 The Offices and Committees

The Offices and Committees are also important elements of the Islamic State's governance, though they did not enjoy the same high status as the Dawawin. Similarly to the Dawawin, they were supervised by the Delegated Committee, and had central offices and regional subunits (Al-Furqan Media 2016).
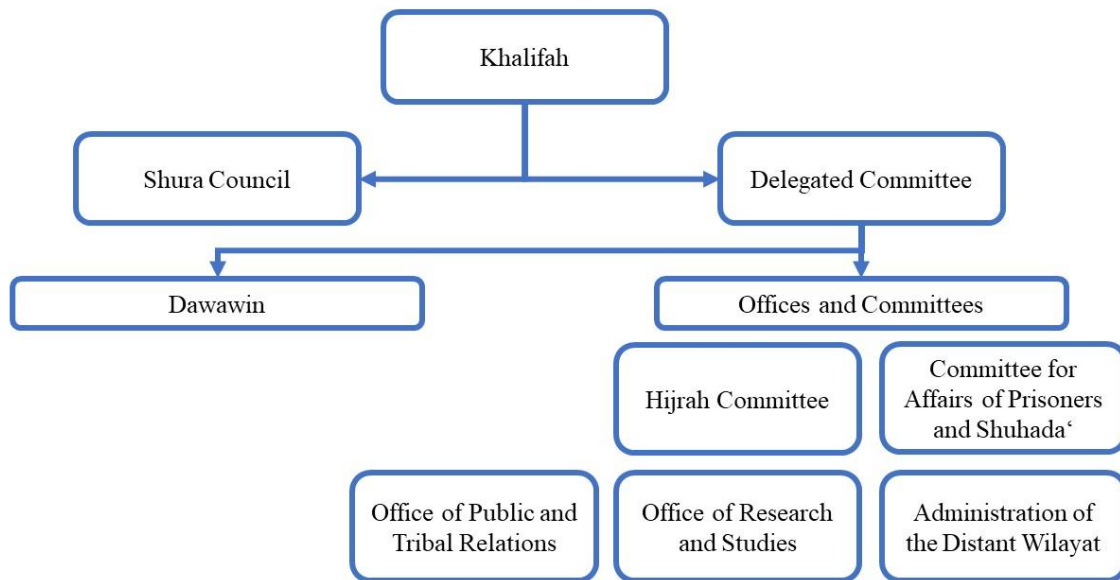

Figure 5: Overview of the Islamic State's Offices and Committees. Source: Al -Furqan Media 2016.

The first mentioned committee in *The Structure of the Khilafah* is the *Hijrah Committee* (Al-Furqan Media 2016). *Hijrah* can be translated to 'migration' and "refers to the migration of Muhammad and his Companions from Mecca to Medina in 622 C.E." (The Oxford Dictionary of Islam 2020f). From the Islamic State's description of the committee, it is "concerned with receiving those who immigrate to the Islamic State" (Al-Furqan Media 2016) and provides other committees and Dawawin with personnel. The Hijrah Committee served the Islamic State as the first institution to assess new arrivals who wanted to join the ranks of the Islamic State. The global reach of the media campaigns to recruit foreign fighters in their thousands to travel to Iraq and Syria was not purely beneficial to the Islamic State (Gates/Podder 2015: 110). Since there was much less information about newcomers than about locals, it was a very real problem that potential foreign fighters could be incompetent or, in the worst cases, psychopaths or spies (Gates/Podder 2015: 110-111). The assessment of civilian employment opportunities for newcomers most likely had to be conducted by the Hijrah Committee. This committee, therefore, had an important role to play, and inadequate fulfillment of its duties could have posed major problems for the Islamic State.

The next committee is the *Committee for Affairs of Prisoners and Shuhada'* (al-Furqan Media 2016). It was established for "resolving the affairs of Muslim prisoners and doing the utmost to save them" (Al-Furqan Media 2016). Furthermore, the term *Shuhada* (sg. *Shahid*) can be translated as 'martyr' (The Oxford Dictionary of Islam 2020g). Therefore, the second task of this committee, besides trying to free Muslim prisoners, was the provision of care to the families of martyrs, such as fighters killed in combat or those who committed suicide attacks (Al-Furqan Media 2016).

The *Office of Research and Studies* was a body that focused on "researching shari'i issues and expounding on any matters referred to it by various bodies" (Al-Furqan Media 2016). This office also appeared as *Diwan al-'Eftaa wa al-Buhuth* in several administrative documents (Al-Tamimi 2016c). This office frequently issued *fatwas*, which are defined as "authoritative legal opinions given by a mufti (legal scholar) in response to a question posed by an individual or a court of law" (The Oxford Dictionary of Islam 2020h), which regulated, for instance, the "permissibility of eating meat imported from Turkey and playing table football" (Al-Tamimi 2015a: 124). Documentary evidence on this administrative institution shows that the Diwan also issued fatwas restricting women's travel (Appendix I: Specimen 1Y), or the treatment of "Shi'i sects" (Appendix I: Specimen 29R), and produced publicly disseminated religious pamphlets (Appendix I: Specimen 13E). It is therefore evident that this rather under-researched institution had quite a strong influence on civilian life under the Islamic State.

Another office is mentioned as *Administration of the Distant Wilayat*, which was, as the name indicates, responsible for "overseeing and managing the affairs of the Wilayat outside of Iraq and Sham" (Al-Furqan Media 2016). This body is also under-researched and administrative documents from this office could not be found in the archives consulted in this study, and as such one could only speculate how much influence this office had on the respective subunits of the Dawawin and how strong its presence was in the Wilayat.

The *Office of Public and Tribal Relations* was described as a "link between the Islamic State and the heads and dignitaries of the tribes in the Wilayat of the Islamic State" (Al-Furqan Media 2016). The office is also referred to in some documents as *Diwan al-Asha'ir* (Appendix I: Specimen 4I). Although the name of the office may seem rather diplomatic, the tone in some documents is quite harsh towards tribe members, as is particularly remarkable here: "you are requested by obligation to come to the Diwan al-Asha'ir […] and the one who violates and refuses will expose himself to binding Shari'a consequence" (Appendix I: Specimen 4I). Although only a few documents can be assigned to this office, another shows that it also organized the supply of the tribes with gas bottles (Appendix I: Specimen 34E). Whether the

tribes were supported by the office, or whether the office limited the purchase of goods for tribes, is not evident in the document. Ultimately, the diplomatic appearance of the office's name should not be taken to imply that the Islamic State has sought to establish good relations with the tribes in its controlled territory. As described in the movement's history, the Islamic State has had bitter experiences with Sunni tribes, who fought against it as part of the Sahwa Movement and pushed it to the brink of extinction.

3.2.4 Administration of Military Operations and Recruitment Efforts

A considerable body of high-quality literature has already been published on the military capacities and strategies of the Islamic State (Abbas 2018; Al-Tamimi 2016d; Broekhof/Kitzen/Osinga 2019; Hashim 2018; Laghmari 2019; Phillips 2017; Tucker-Jones 2018; Whiteside 2016; Whiteside/Mironova 2017). In order to keep the focus as specific as possible, this section illustrates the administration of military operations solely from a rebel governance perspective rather than from a military or strategic perspective. A qualitative analysis of the relevant administrative documents will therefore provide both an overall picture of, and deep and interesting insight into, the administration of the Islamic State's military operations and recruitment efforts.

As briefly outlined in the history of the Islamic State, the military performance of the group in the period between 2014 and 2017 is characterized by upheavals in various directions. The military successes of the Islamic State lasted until around May 2015, when the group was able to conquer Ramadi, the capital of the Iraqi Anbar province (Al-Tamimi 2016d). However, by 2016 at the latest, the tide had turned, and the Islamic State experienced increasing numbers of military defeats that ultimately led to the collapse of its self-declared caliphate (van der Heide/Winter/Maher 2018). Administrative documents from this period provide an in-depth insight into a gradually collapsing professional military bureaucracy. These documents can be divided firstly, into general notifications; secondly, into recruitment efforts and training; thirdly, into lists and forms for inventory, personnel, or weapons; and fourthly, into formal requests. The documents under review in this section will be presented following the above delineation.

Administrative documents of particular relevance in portraying how the military administration of the Islamic State collapsed are often general notifications from the Diwan al-Jund or other closely connected departments. Some of these outstanding documents have already been analyzed by Al-Tamimi, who presented newly obtained documents that show a "salary cut of 50 percent for all fighters" (Al-Tamimi 2016d: 2) which was issued in late 2015. Other administrative documents also show that in late 2015, the Islamic State publicly disseminated

an "amnesty for deserters" (Al-Tamimi 2016: 2), which is in stark contrast with another, most likely earlier, publication entitled *Fleeing from the Ranks is Among the Great Sins* (Appendix I: Specimen 12K), and clearly shows how desperately the Islamic State tried to compensate for military defeats and personnel losses. Another document presented by Al-Tamimi also shows that the Islamic State was aware of "members [that] had been seeking false medical reports from doctors in order to avoid frontline duty" (Al-Tamimi 2016d: 2) and therefore tried to counter low morality among fighters.

In an administrative notice on military issues, it was also regulated that married soldiers were entitled to five days of leave for 20 days of service, and unmarried soldiers to five days for 30 days of service (Appendix I: Specimen 19Y). If a soldier was absent for more than 20 days, he lost his right to salary and was subject to search by the military police (Appendix I: Specimen 19Y). The Islamic State also tried to prevent uncontrolled looting and announced that the individual seizure of *ghanimah* or *fay* had to be returned to its source (Appendix I: Specimen 19Y). In other general notifications, the Islamic State has specified how soldiers must behave in both general and specific situations. In a document from Fallujah from 2015, the gathering of soldiers under bridges, in front of mosques or in markets, and the spreading of rumors were officially forbidden (Appendix I: Specimen 15R). Also, the use of mobile phones was prohibited, and violations were punished with 20 lashes and the destruction of the mobile phone (Appendix I: Specimen 15R).

It is reasonable to assume that the military administration wanted to protect soldiers from airstrikes on larger groups of soldiers, and at the same time to prevent rumors spreading of

military losses and soldiers killed. The prohibition of mobile phones and photo and video recordings is a recurring theme in general notifications with a military context (Appendix I: Specimen 11P, 11Q, and 19y). The Islamic State even stated in a document that it had decided "to prohibit photography with phones, cameras, […] during expeditions and what concerns battles, except by the responsible media personnel, […] in order to prevent unregulated efforts" (Appendix I: Specimen 11P). Another document from May 2017, in which it is announced that the use of social media is forbidden for soldiers of the Islamic State, it is stated that social media is a means "to penetrate the ranks of the monotheists" (Appendix I: Specimen 34D) and that "the

Figure 6: Statement from the Delegated Committee. Source: Appendix I: Specimen 34D.

spread of the use of these sites among the soldiers of the Islamic State has great harm on the group" (Appendix I: Specimen 34D). These announcements demonstrate that, on the one hand, the military administration wanted to prevent sensitive information about military operations from leaking to the outside and, on the other hand, it tried to control narratives about the military successes and defeats of the Islamic State through strict (social) media regulations.

Administrative documents on recruitment efforts and training provide good insights into this area of military administration and show how meticulously the processes of bureaucratic recruitment and training were regulated by the Islamic State. In one administrative document, the Islamic State announced the opening of a recruitment office (Appendix I: Specimen 8D), while another document shows the search for military trainers who, in addition to combat experience and Qur'an recitation proficiency, had to be "active, earnest, not inclined to laughter and joking, with excellent physique and excellent fitness" (Appendix I: Specimen 19C). These requirements were probably reduced to some extent in the following years. A graduation certificate from a training camp in Ninawa province from April 2015 also shows that soldiers of the Islamic State had to pass formal exams to be allowed to fight and advance in the ranks of its army (Appendix I: Specimen 40J). These barriers were also eventually eased in subsequent years. A call for recruitment from February 2015 from Wilayat al-Furat is a typical example of how the Islamic State has tried to recruit volunteers in its controlled territories (Appendix I: Specimen 1A). The call for recruitment was published in the Islamic State's habitual religious and metaphorical language:

> "In obedience of the command of God Almighty, and thus the command of the Noble Messenger, the Islamic State calls on the youth of Islam in Wilayat al-Furat to fight and calls on them to join the convoy of their mujahideen brothers in obedience to God and in support of His religion, so oh you who love what is best and desire jihad, get up, hasten and prepare the forearm of earnestness, perhaps you will be a just brick in the building of this blessed structure" (Appendix I: Specimen 1A).

Two other documents from May 2015 also announce the opening of a *Central Cub Scouts of the Caliphate Institute* in Raqqa, where children between 10-15 years are taught in "Shari'a sciences, arts of fighting, [and] military sciences" (Appendix I: Specimen 3W). It is well known that the Islamic State has recruited, trained, and deployed child soldiers (Almohammad 2018; Horgan et al. 2016; Morris/Dunning 2020). Furthermore, the Islamic State did not want to keep this practice secret but published related propagandistic material on the *Lion Cubs of the Caliphate* in its flagship magazine Dabiq (Al-Hayat Media Center 2015a: 20-21). While Horgan et al. (2016) showed very clearly from which sources the Islamic State recruited child soldiers, these documents give a helpful complementary indication of how and where the recruitment and training of child soldiers was institutionalized by the Islamic State.

A large number of the administrative documents evaluated in the category *Administration of Military Operations and Recruitment Efforts* (Appendix I: Column E) are inventory lists, personnel lists, lists of killed and wounded soldiers, or military ID cards. Although these documents are useful in highlighting the meticulous bureaucracy of the Islamic State, they do not promise any significant advancement in knowledge. A good example of this is a letter in which the *General Provision Committee* under the *Diwan al-Jund* calls upon administrative units in all Wilaya to provide the General Provision Committee with specific information about killed fighters and suicide bombers (Appendix I: Specimen 18E). One list of personnel that should be highlighted here is a list of Islamic State fighters who have caused problems (Appendix I: Specimen 30S). This document shows how closely the military administration monitored its soldiers and how meticulously non-conforming behavior was documented. For some of the soldiers on this list, either 'rejects fighting' or 'doesn't want to fight' is noted (Appendix I: Specimen 30C). In one particular case, it is noted that a soldier "doesn't want to fight and wants to return to France, claims he wishes (to carry out [a] martyrdom operation)" (Appendix I: Specimen 30C). Even if the fighter had the intention to travel to France for a suicide attack, it is also plausible that the soldier wanted to be transferred to Europe to escape the Islamic State. It cannot be assumed that the military administration did not have the same objections when making this remark, since a suicide attack not only requires great commitment from the person carrying it out but also extensive planning and considerable financial costs.

The last category in this section regards formal requests from the military administration. One document of interest from the Diwan al-Jund from mid-2015 contains a list of all expenses requests for a battalion from Wilayat Homs (Appendix I: Specimen 15O). This document shows that 200 watches were ordered to improve the coordination between the soldiers. 200 military field spades, 200 mosquito nets, and 200 weapon oil cans were also requested. The noticeably consistent quantity of 200 items is a strong hint that this equipment was part of the standard equipment of a soldier in this battalion. Another document also shows that the military administration worked closely with the *Diwan al-Aqarat wa al-Kharaj* (Real Estate Department). The latter was requested to provide residences for soldiers (Appendix I: Specimen 31X). Given the number of wounded soldiers of the Islamic State in a constant state of war, it is reasonable to assume that the Diwan al-Jund also worked closely with the *Diwan al-Sihha*, the Islamic State's administrative department for the health sector. The documents assessed here show that most of the medical treatment of soldiers was carried out by a *Military Medical Administration* under the Diwan al-Jund, which was regularly requested to issue death

certificates (Appendix I: Specimen 25M, 25S, and 25T) and medical leave permits (Appendix I: Specimen 40V, 40W, 40X, and 40Y).

In conclusion, it can be said that, as was to be expected, the military administration of the Islamic State also worked in a professional and bureaucratic manner, and in some areas, its administration resembles that of a regular army rather than a rebel group. The analysis of administrative documents shows that the military administration was professional but also obsessively bureaucratic. While the equipment requested for soldiers is part of the everyday routine of an administrative unit in an army, the list of problems with some fighters clearly shows that the military administration was obsessively careful to document the situation of the Islamic State's armies. The unconcealed institutionalization of the recruitment and training of child soldiers is also an important element that needs to be addressed in order to understand the extent that violence was anchored in everyday life in the self-declared caliphate.

3.3 The Regulation of Commercial Production

As illustrated in the literature review, the regulation of commercial production in territories controlled by rebel groups is another important field in rebel governance studies (Kasfir 2015: 37). In most cases, this interference in the economy serves to financially support a rebel group, and this is also true for the Islamic State. A useful starting point for this topic can be found in the remarks of Uribe (2017), who emphasized that the intensity of interventions in the economy can also influence the reputation of a rebel group, so that it may have to accept a decline in popularity in order to increase its income. This is consistent with the argumentation of Chojnacki and Branovic (2011), who emphasized that in many cases a rebel group can choose between institutionalized political stability and the exploitation of civilians as an "extractable resource" (2011: 99). The Islamic State has certainly used its far-reaching interventions in the economy to increase its revenues (Heißner et al. 2017: 7). At the same time, however, the documentary evidence also shows that many of the interventions in the economy were ideologically motivated and that the regulation of the economy represented a pivotal component of the proclaimed theocratic state.

3.3.1 The Islamic State's Takeover of Economic Sectors

The Islamic State gained a large part of its revenues between 2014 and 2017 through massive interventions in certain sectors of the economy in Iraq and Syria, and through the takeover of entire industries. Major studies on the Islamic State's financing have identified six sources of revenue: taxes and fees; natural resources (primarily oil and gas); kidnapping for ransom; antiquities trade; foreign donations; and looting, confiscations, and fines (Clarke et al. 2017: 8-

9; Fanusie/Entz 2017: 3; Heißner et al. 2017: 7; Humud/Pirog/Rosen 2015; Johnston et al. 2019: xi-xiv).

As this section of the study does not deal with the financing of the Islamic State in general, but specifically with the takeover of economic sectors, the sources of income *kidnapping for ransom* and *foreign donations* are excluded here, while *taxes and fees* are dealt with in a separate section. Although the systematic looting of antiquities for illicit trafficking is not an existing legal industry taken over by the Islamic State, it is addressed in this chapter, because the Diwan al-Rikaz was demonstrably responsible for it, while for the above-mentioned excluded revenue sources, no administrative documents are available and it would be difficult to make an explicit attribution to an administrative institution of the Islamic State (Blannin 2017: 17). Looting and confiscations as a major source of income for the Islamic State are examined here, since they are closely related to the appropriation and financial exploitation of real estate by the *Diwan al-Aqarat wa al-Kharaj* or the seizure of vast amounts of money from banks in conquered cities, and can therefore be seen as an intervention in the economy. The estimate that the Islamic State "gained as much as $500 million from bank vaults" (Johnston et al. 2019: 1) after conquering Mosul and several other cities in northern and western Iraq in June 2014 gives a useful indication into the dimensions of these monetary quantities and the potential that they offered to the Islamic State to enhance its military and governance capacities.

The literature on the takeover of industries involved in the extraction and processing of natural resources to finance the Islamic State suggests that it was primarily the Diwan al-Rikaz that managed these endeavors (Blannin 2017: 17). These statements are also supported by the explanations in the video message *The Structure of the Khilafah* and in documentary evidence (Al-Furqan Media 2016; Appendix I: Specimen 14B and 16I). While the Diwan al-Rikaz primarily managed oil and gas fields and sold the resources extracted there, documentary evidence also indicates that the *Diwan al-Khidamat* (Department of Services) worked closely with the Diwan al-Rikaz to distribute these resources among the population in Iraq and Syria. Therefore, the Diwan al-Khidamat took care of such administrative issues as oil trading contracts (Appendix I: Specimen 41N). It is most likely that the Islamic State generated more profits from the sale of natural resources within its controlled territories than from international trade (Heißner et al. 2017: 7). Another document also shows that the Diwan al-Rikaz also supported the military and medical administration. This document shows that the Diwan called upon clothing factories in all provinces of the Islamic State to produce not only military uniforms, but also medical supplies such as bandages and working clothes for medical personnel (Appendix I: Specimen 16B).

The *Diwan al-Zira'a* was primarily responsible for interventions in the agricultural economy sector. Administrative documents issued by this department show that the Diwan intervened in the fishing industry with its new regulations (Appendix I: Specimen C) and developed a professional agricultural plan for the planting of fields to which farmers were obliged to adhere (Appendix I: Specimen 4P). Another document from the Fallujah province revealed that the Diwan also recorded in writing those farmers who did not adhere to the regulations, showing that the new regulations were strictly monitored (Appendix I: Specimen 16Y).

Another important part of how the Islamic State took over economic sectors is how it used cultural heritage in Iraq and Syria to finance itself through the illegal trade of antiquities. The destruction of cultural sites in territories controlled by the Islamic State has received considerable international attention, especially in 2014 and 2015 (Harmanşah 2015). This performative destruction was particularly important for the Islamic State's propagandistic in- and out-group messaging (Terrill 2017: xiii). Nevertheless, the Islamic State also profited greatly from the trade of antiquities from the supposedly destroyed cultural sites. This is regarded here as an intervention in the economy, since although no existing branch of the economy is taken over, cultural heritage has been systematically exploited from the territories controlled by the Islamic State in order to derive financial gain (Blannin 2017: 16).

The principal obstacle in evaluating the looting of cultural sites by the Islamic State is the assessment of the overall extent and the resulting financial gain (Terrill 2017: xiii). Most studies on this subject can identify individual looted cultural sites, such as those in al-Nabuk, Palmyra, the Mosul Museum, and the ancient cities of Nimrud and Khorsabad, but they cannot provide a comprehensive picture of this practice by the Islamic State (Blannin 2017: 16; Terrill 2017: xiv-xv). The documentary evidence supports that the Diwan al-Rikaz was, as Blannin has already pointed out, most involved in this practice, but of all the administrative documents evaluated here, the only one relevant to this context is a note from the Wali of Homs, in which it is stated that "it is not allowed for any brother in

Figure 7: Statement from the Wali of Homs. Source: Appendix I: Specimen 20T.

the Islamic State to excavate for antiquities or give permission to anyone from the Muslim populace without getting an agreement stamped by the Diwan al-Rikaz wa al-Ma'adan" (Appendix I: Specimen 20T). This message of the Wali clearly shows that the Diwan al-Rikaz extensively active in this area. Many administrative documents from the Diwan al-Rikaz are

attributable to the Islamic State's oil and gas production and trade, but only this one document showed its involvement in antiquities excavation.

How confiscations became part of the Islamic State's intervention in the economy and a valuable source of revenue can be assessed by examining its real estate administration (Al-Tamimi 2020). Al-Tamimi (2020) comprehensively investigated how the real estate administration of the Islamic State functioned using, similar to the approach in this study, administrative documents for analysis. Al-Tamimi highlighted that "property confiscation was a key process behind the IS acquisition of real estate following its conquest of territory" (2020: 4). One of the surprising results of the evaluation of administrative documents was the realization that the Islamic State did indeed grant real estate to soldiers who lived there rent-free, but the Islamic State always remained the owner of the real estate and did not transfer the flats to its soldiers as their own property (Al-Tamimi 2020: 24). The *Diwan al-Aqarat wa al-Kharaj* also rented real estate to the local population, generating the largest revenues in this sector (Al-Tamimi 2020: 24).

Looting strongly intersects with military administration, but is regarded here as interference into the economy because it served as a major revenue source for the Islamic State, based on the plundering of precious goods. Unfortunately, very few relevant items appeared in the documents evaluated here. It is quite conceivable that these documents were classified as sensitive and were destroyed when the Islamic State had to withdraw from a city. It is therefore difficult to find administrative documents that prove how the Islamic State acquired the above-mentioned sums of cash from bank vaults in, for instance, Mosul. However, two documents show that every soldier was obliged to transfer war booty directly to the *Diwan al-Ghana'im* and that it was strictly forbidden to keep war booty for oneself (Appendix I: Specimen 19M). The second document, a list detailing the distribution of war spoils to the Taybah battalion of the al-Sukhna expedition, shows that each soldier in this list was rewarded with $137 (Appendix I: Specimen 19Q). In conclusion, it can be noted that the Islamic State has interfered strongly into the economy of Iraq and Syria, appropriating entire industries to enrich itself tremendously. The documentary evidence has provided a useful insight into which administrative institutions were primarily involved in these interventions, how they functioned, and how they cooperated.

3.3.2 Taxes and Fees

The collection of taxes and fees was another important source of income for the Islamic State. Heißner et al. have estimated that revenues from taxes and fees amounted to approximately $300-400 million in 2014, $400-800 million in 2015, and fell back to $200-400 million in 2016 due to extensive territorial losses (Heißner et al. 2017: 7). The tax to which both the studies of

Heißner et al. (2017: 7) and Johnston et al. (2019: xiii) mainly refer, and which accounts for a significant part of their estimates is the collection of *zakah* (also *zakat*). The inclusion of zakah as a tax for the financing of the Islamic State deserves a brief discussion at this point.

As mentioned in the introduction to the *Diwan of Zakah*, zakah is an obligatory almsgiving and a fundamental element of Islam, and is thus not a feature specific to the Islamic State. The central element is the annual payment of 2.5 percent of the net worth of wealthy Muslims, which is then redistributed for charitable purposes (The Oxford Dictionary of Islam 2020e). The collected forms of zakah, which "include gold, silver, livestock, agricultural produce, articles of trade, currency, shares and bonds, and other liquid assets" (The Oxford Dictionary of Islam 2020e) are "used for the needy, for propagation of the faith, to free slaves, to relieve debtors, to help travelers, and for the administration of zakah, as well as other efforts approved by religious authorities" (The Oxford Dictionary of Islam 2020e). The possibility of using zakah for the propagation of the faith and other purposes offer the particular possibility of having served to finance the Islamic State's governance project and its military efforts. However, zakah is still mainly an alms-giving and therefore, valuables collected as zakah can in no way be equated with profits from, for instance, natural resources such as oil and gas, since the former is always tied to conditions of use. As Blannin accurately pointed out, "there is no credible evidence indicating that IS has used zakat for any other purposes than for what it is intended" (2017: 18). This consideration ought to have been taken more into account in some studies when assessing the financing of the Islamic State.

The documentary evidence also shows that the Islamic State partially extended the obligation to pay zakah to non-Muslims, as shown in a fatwa on the obligation to pay zakah for agricultural businesses owned by non-Muslims (Appendix I: Specimen 2N). In a general announcement of the collection of zakah, the Islamic State also mentions that the payments will be used for the same purposes that the common conception of zakah prescribes (Appendix I: Specimen 2U). Furthermore, an announcement from Wilayat al-Anbar shows that certain days were designated for the registration of needy families and other days for the distribution of zakah to those families (Appendix I: Specimen 5C). Another document, unfortunately without date, from the *Manbij Zakat Office*, also shows that 2,502 needy families and 12,760 individuals were registered there to receive a total of 142,691,600 Syrian pounds (Appendix I: Specimen 9Q). These documents emphasize once again that financial assets collected as zakah should not be regarded as an untied financial resource of the Islamic State.

Another tax levied by the Islamic State is *jizya*, a per capita tax for non-Muslims in Muslim countries, which historically mainly involved *People of the Book* (Christians and Jews) and was

later extended to include Zoroastrians and Hindus, but is at present no longer levied in Islamic states (Long 2012: 283-284). The Islamic State revived this tax and levied it regularly (Blannin 2017: 18-19; Johnston et al. 2019: 82).

In contrast to zakah, jizya can be more easily attributed to the financing of the Islamic State, since no distribution requirements are specified and the revenues are at the disposal of the state. One particular document, an *Ultimatum to the Christians of Mosul*, is of considerable relevance here (Appendix I: Specimen S). In this document, Christians are urged either to join Islam or to pay the jizya and continue to live as a tolerated minority in Mosul. If both options are rejected, it is announced that "only the sword" (Appendix I: Specimen S) would be the alternative left for them. A receipt from Raqqa dated December 14, 2014, confirming payment of the jizya also shows that 27,000 Syrian pounds were transferred (Appendix I: Specimen 2X).

A third tax levied by the Islamic State is *khums*, a tax traditionally applied to spoils of war, but also levied as a business tax (Adamec 2017: 249). Khums, meaning 'one fifth', stipulates that 20% is to be paid on all legitimate incomes (Tareen 2012: 89-90). It was reported that some antiquities excavations were delegated to locals, but the khums tax on excavated artifacts is said to have been up to 50% of their value (Blannin 2017: 18). Unfortunately, khums is rarely mentioned in scholarly writing on the topic, and there are hardly any documents concerning the tax. Nevertheless, one single document mentions that the *Diwan al-Ghana'im wa al-Fi* manages all khums, which matches the traditional context of khums as war spoils (Appendix I: Specimen 23L). The remarks in this section have confirmed that the Islamic State collected taxes extensively in the areas under its control, and have illustrated what this taxation looked like in practice. In addition, this section has clarified that the specific character of a tax is an important factor when examining how the Islamic State profited from taxation.

3.3.3   Regulations for Civilian Businesses

The basic assumption of the strong economic interventions examined earlier was that they served to financially support the political goals and war-making efforts of the Islamic State. This section focuses on the numerous smaller regulations for civilian businesses and highlights normative-ideological regulations to contrast solely profit-driven interventions in the economy. These regulations can be broadly divided into religious or ideological, security-related, and pragmatic regulations.

Religious and ideological regulations account for the largest share of regulations in the administrative documents evaluated here. These rules included closing stores during prayer times, a rule which was found in many documents from different provinces, and is one of the most common regulations introduced for civilian businesses (Appendix I: Specimen 3S, 7V,

10G,11F, and 38M). Noncompliance with this regulation resulted in store owners having to close their stores completely for a certain period (Appendix I: Specimen 3R). Internet cafés were also forced to interrupt the provision of wi-fi networks at prayer times (Appendix I: Specimen 7U).

Further religious regulations for stores included the prohibition of the sale of certain items of clothing, such as "tight garments, transparent ones, and ornamented ones" (Appendix I: Specimen 2Z). Additionally, goods were only permitted to be sold to women if they were accompanied by a *mahram*, a near relative with whom marriage is prohibited due to consanguinuity (Adamec 2017: 270; Appendix I: Specimen 8F and 10R; The Oxford Dictionary of Islam, 2020i). Further documents show that the Islamic State closed barber stores when they offered shaving of beards, and prohibited stores from selling music discs and musical instruments, or from showing photos of men and women in the store (Appendix I: Specimen 8Q and 10H). Further ideology-driven regulations include that it was forbidden to trade with Syrian banknotes of 500 and 1000 pounds and that in certain areas the Islamic State tried to establish its currency by stipulating that money exchange institutions should process money entering and leaving the Islamic State in the Islamic State's Dinar (Appendix I: Specimen 9C and 36B). Pharmacies were also affected by ideological regulations and were no longer allowed to sell drugs such as abortion remedies and analgesics without a doctor's prescription (Appendix I: Specimen 15E). It can be assumed to be for religious reasons that a document from Deir ez-Zor province stipulated that prescriptions for anesthetics and psychological drugs had to be verified not only by a pharmacy but also by a hospital, where prescriptions were most likely reviewed by Islamic State members (Appendix I: Specimen 4N).

The documentary evidence shows a plethora of security-related regulations, often originating from the *Diwan al-Amn al-Aam*, a central security body of the Islamic State, on how internet cafés were subject to strict regulations in the conduct of their business. Some documents show that internet cafés (and all private persons) had to switch off their WLAN so that internet access was only possible within an internet café (Appendix I: Specimen 6L, 7I, 8U, and 9A). Furthermore, customers – excluding soldiers and their families – had to submit their personal data to internet cafés (Appendix I: Specimen 6O). Requirements for the opening of a new internet café also followed very strict rules, and, by the standards of the Islamic State, an exemplary historical background of the owners (Appendix I: Specimen 9Y,10J, and 22L). The security authorities of the Islamic State were clearly afraid that individuals, whether civilians or soldiers, would communicate with hostile entities, and these authorities certainly hoped that

regulated and well-monitored use of the internet would allow them to identify such unpleasant individuals more quickly, and control narratives about the Islamic State more effectively. Pragmatic regulations for civilian businesses were mainly regulations for everyday matters such as the setting up of exhibition stands for commodities (Appendix I: Specimen 2R). Most interesting are the direct interventions in civilian businesses. Some documents show that the Islamic State had partially fixed the prices of bread in so that they might at least maintain control over the prices of basic foodstuffs in a completely unstable economic environment (Appendix I: Specimen 10O and 10V). Interestingly, economic deterioration and regional differences can be observed here, as one document from Wilayat Halab (Aleppo) from February 2014 (Appendix I: Specimen 10O) states that a kilo of bread may not be sold for more than 65 Syrian pounds and another document from Wilayat al-Kheir from August 2015 (Appendix I: Specimen 10V) sets the price of a kilo of bread at a maximum of 100 Syrian pounds. The regulations for civilian businesses illustrate that the Islamic State did not solely made profit-driven interventions into the economy. The totalitarian character of its rule is particularly evident in the religiously and ideologically motivated regulations, but also in the far-reaching security-related interventions of the Islamic State's security authorities.

3.4   Civilian Life Under Islamic State Rule

The Islamic State has strongly influenced civilian life in Iraq and Syria, as well as in other states such as Libya. This applies not only to the time of its peak territorial control and rule but, as the history of the Islamic State Movement illustrated earlier has shown, to the total historical period since its inception as the *Jamaat al-Tawhid wa-l-Jihad*. As Keister and Slantchev (2014) have pointed out, rebel groups often generate civil compliance through a combination of coercion and service provision (2014: 21). This section mostly focuses on aspects of coercion, while a separate section deals exclusively with the Islamic State's service provision. The current section of this study certainly cannot reflect the full extent of how the Islamic State has shaped the civilian life under its rule. Nevertheless, the Rebel Governance perspective and qualitative analysis of administrative documents are valuable supplements to already existing work in this field and provide a detailed insight into civilian life under the Islamic State. Arjona, Kasfir, and Mampilly make the following remarks on civilian life under rebel rule:

> "Although we think of insurgencies as continuously violent, in reality, war-making is simultaneously exhilarating and mundane as conflicts start and stop in a syncopated rhythm. Civilians caught within warzones face periods of brutal violence punctuated by prolonged moments of tense calm during which they struggle to regain some semblance of normalcy" (Arjona/Kasfir/Mampilly 2015: 2).

Even though the authors of this remark incorporate a wealth of knowledge about the variations and dynamics of rebel governance, it should be noted that the vast majority of civilians who

had to endure the Islamic State's rule for years never had the chance to experience a glimpse of normalcy. This is particularly true for the victims of the Islamic State's institutionalized quotidian violence in various forms and the enslaved women and men, who, with the blessing of the Islamic State authorities, were left defenseless at the hands of their owners (Al Aqeedi 2016; Al-Dayel/Mumford/Bales 2020).

3.4.1   Regulations for Civilians

Whenever the Islamic State conquered a city or a province, it always introduced a wide array of new regulations to which civilians had to adhere, and for which non-compliance was often sanctioned with draconian punishments. In this section, an analysis of administrative documents provides a detailed insight into these regulations, and evaluates both the reasons they were enacted and the influence they had on civilians living under the rule of the Islamic State. Vale (2020), investigating the control of civilians by the Islamic State, divided the regulations into *shari'i attire*, *travel restrictions*, *sex segregation*, and *religious education* (2020: 34-38). This division, except for religious education, which will be examined exclusively in a separate section, is adopted here. The three remaining categories are supplemented by the categories *religious behavioral regulations*, *pragmatic regulations*, and *security-related regulations*.

Clothing regulations were a very characteristic element of the Islamic State's regulation of civilian life in its controlled territories. As Vale aptly pointed out, "these regulations had an overt and disproportionate focus on women's bodies and through them, from the group's point of view, the protection of collective honor" (2020: 34). In a statement, the *Virtue and Vice Committee* of the Islamic Court in Tel Abyad, Raqqa province, announced as early as in December 2013 that "there will be a complete ban on unveiling, as well as the wearing of tight trousers and cloak, and the adorning of oneself and imitation of kafir [disbelieving] women" (Appendix I: Specimen 1I) and highlighted "severest consequences" (Appendix I: Specimen 1I) for noncompliance. Even though this statement is from December 2013 and thereby slightly deviates from the period of investigation in this study, it is nevertheless a very useful illustration of the comprehensive and strict regulation of women's clothing.

In another announcement from June 2014, the Islamic State again imposed mandatory wearing of the niqab for both Muslim and non-Muslim women and also announced a general ban on Western clothing by stating that "youths and youngsters are prohibited from wearing kafir Western dress that also represents decadence and depravity" (Appendix I: Specimen 10M). This announcement is also in line with a rather curious ban that completely prohibited the wearing of clothes from the brand *Nike* since "the reason they chose this name is that it is the god of victory among the Greeks […]. We seek refuge in God from this disbelief" (Appendix I:

Specimen 33R). While Vale (2020) correctly pointed out that women were most often the subject of body- and clothing-related regulations, it is also interesting to observe how male bodies became the subject of the Islamic State's regulatory framework. An interesting example for this is an announcement from August 2015, where a Hisbah Center in Wilayat al-Furat highlighted that men's clothing which "makes clear his private parts is contrary to the law, […] but also some of the fashions (skinny trousers and jeans) may corrupt man's prayer, because of the appearance of his private parts on bowing or prostrating" (Appendix I: Specimen 8L).

As regards religious behavioral rules, the Islamic State has criminalized beard shaving and possession of cigarettes based on its religious principles (Appendix I: Specimen 6J and 9P). A list of reprimand penalties from the Diwan al-Hisbah (Appendix I: Specimen 13S) provides valuable insight into how the Islamic State further micro-regulated civilian life by stipulating behavioral rules. The first two rules in the document deal with the observance of prayer times and the prohibition of singing, for both of which violations were punished with comparatively mild penalties (Appendix I: Specimen 13S). Furthermore, the harassment of women was punished with 30-50 lashes, and the discovery of an unmarried couple in a closed room or a vehicle was

Figure 8: List of fines for violations of Hibsah regulations, Homs province. Source: Appendix I: Specimen 9P.

punished with 15-30 lashes for the man and the summoning of the woman's custodian (Appendix I: Specimen 13S). Fatwas on playing games like billiards or table football also stipulated that these games may only be played following religious requirements (Appendix I: Specimen 1Z and 2A). Also motivated by ideology was the Islamic State's direct intervention in the sexual life of the people living under its rule, for instance by prohibiting pregnant women from having sexual intercourse (Appendix I: Specimen 25B). Homosexuality, meanwhile, was considered a severe crime, and was punished with execution (Appendix I: Specimen 1C).

Travel restrictions were also part of the everyday regulations for civilians living under the control of the Islamic State. Vale rightfully highlighted that these travel restrictions and border controls mainly served to "prevent infiltration from enemy forces or spies" (Vale 2020: 36) and to suppress the mass withdrawal of civilians from the constantly belligerent caliphate. The documentary evidence clearly shows that travel restrictions were particularly strict for women. For example, the Diwan al-Hisbah in Wilayat Raqqa announced that women were not allowed to leave the province without the accompaniment of a mahrim unless they were in possession
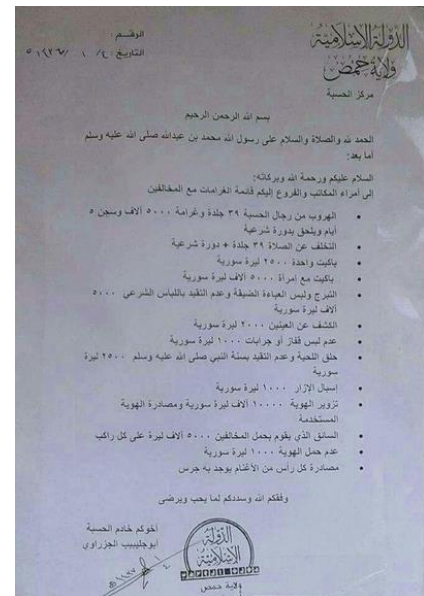
of a transit document from a Hisbah center (Appendix I: Specimen M and 1Y). For women older than 50, the obligation to be accompanied by a mahrim and the requirement to wear a hijab was lifted (Appendix I: Specimen M).

At least in the Raqqa province, but also presumably throughout the entire caliphate, it was ruled that "it is absolutely forbidden for women to travel to the land of kufr [disbelief] – except for serious medical conditions and by decision of the general hospital with seal of approval from the amir of the hospital" (Appendix I: Specimen M). An interesting observation can be made on the basis of one of the administrative documents, a travel permit, which indicates medical reasons for traveling, to be shown at Islamic State checkpoints and during inspections by the Hisbah (Appendix I: Specimen 12B). Since the names on the document have later been made unrecognizable for legitimate ethical reasons, it is not possible to tell whether the holder is a woman or a man, but the document was issued by a pharmacist who served as *Medical Reports Official* of a Health Center in Wilayat Raqqa (Appendix I: Specimen 12B). This indicates that the Amir himself did not always have to approve these documents in the manner stipulated in the above-mentioned announcement, probably because the administrative effort would have been too great. Interestingly, this small inconsistency shows that strict rules of the Islamic State were sometimes more pragmatically regulated in practice.

Further regulations that are characteristic of the Islamic State include sex segregation, which was implemented on a large scale. These regulations also originate from ideological motives and were intended primarily to "preserve public morality and avoid inappropriate contact between the sexes" (Vale 2020: 37). These requirements not only led to massive individual restrictions but also greatly changed the work of public institutions and businesses, since they all "required women employees to manage the needs of its otherwise inaccessible female civilians" (Vale 2020: 37). An announcement dated February 2014 from the Amir of the Manbij area clearly illustrates this strict policy: "it is absolutely forbidden to mix in private and public schools, institutes, lessons and universities […]. And this is to be considered advice and warning to officials to institute separation between male and female" (Appendix I: Specimen 7Y). A list of penalties from the Diwan al-Hisbah in Mosul also shows that "catching a non-married couple (male and female) alone in a vehicle or closed room" (Appendix I: Specimen 13S) was punished by flogging the male 15-30 times, "summoning the custodian of the female" (Appendix I: Specimen 13S), and the obligation to sign pledges to behave in compliance with the rules of the Islamic State.

The religious regulations of the Islamic State are well known, but pragmatic and security-related regulations have often received less attention. Several of these regulations for civilians can be

understood as typical governmental responsibilities that would be handled similarly in most nation-states, but some also reflect the totalitarian character of the Islamic State's administration. For instance, an announcement from the Albukamal area shows that parts of the infrastructure in some cities had collapsed, and the Islamic State was trying to rebuild basic elements of this infrastructure, such as waste disposal (Appendix I: Specimen 8E). In these cities, fines were levied for offenses such as using more than the allocated amounts of water and electricity. Furthermore, store owners were obliged to place white barrels with black belts in front of their stores and use only these to dispose of their waste. In a similar rule, house owners were ordered to only dispose of their garbage in designated areas, with penalties for non-compliance (Appendix I: Specimen 8E). These regulations indicate that waste disposal in this area was not functioning well, and another official statement from the Deir az-Zor province indicates similar problems there, announcing that "the Muslim populace are asked not to throw rubbish onto the street except after placing it inside a nylon case, box or barrel earmarked for rubbish" (Appendix I: Specimen 10U). It is quite understandable that the Islamic State wanted to solve this problem quickly and effectively, as inadequate waste disposal quickly becomes a highly visible symbol of insufficient infrastructure and poor governance.

Top-level directives show both common state-bureaucracy pragmatism and totalitarian interventions in civilian life. In an announcement made by the *General Supervisory Committee* (later renamed to Delegated Committee (Al-Tamimi 2018)) in May 2015 effective for all Wilayas, the speed limit for cars was set at 120 km/h on country roads, at 80 km/h on highways inside cities, and at 40 km/h in residential neighborhoods and markets (Appendix I: Specimen 16E). As pragmatic as this regulation was, this same General Supervisory Committee also announced in January 2015 that, effective for all Wilayas, "it is decided to prohibit the bearing of the portable phone device (mobile) or use it in general or personal connections or any family/domestic connection" (Appendix I: Specimen 12J). This regulation applied with particular severity to soldiers: "any brother seen with an open mobile device in his possession in the base or in the car will be held to account with 20 lashes, and it is not to be tolerated" (Appendix I: Specimen 12J). In particular, the additional severity of the punishment for soldiers – while for civilians no exact punishment is specified in the document – shows that this regulation was most likely security-related and was likely intended to prevent information about certain high-ranking Islamic State authorities, or the location of important political and military institutions, from being leaked to the outside world by civilians or military personnel.

3.4.2 Police and Security Apparatus

The most relevant institutions of the Islamic State's police and security apparatus were the *Diwan al-Hibsah* and *Diwan al-Amn al-Aam*, to which reference has so far only been brief (Al-Tamimi 2017; 2018). These institutions did not come into existence in the caliphate era, but were already carrying out their activities previously (Al-Tamimi 2017). Furthermore, the creation of a unit responsible for security is not a phenomenon that significantly distinguishes the Islamic State from other rebel groups. Al-Tamimi aptly pointed out that security agencies are also quite common in jihadist groups (Al-Tamimi 2018). Though the Diwan al-Hisbah is often referred to as the 'Islamic police', it is worth taking a closer look. Police forces are in many states subordinate to a ministry of justice. In the Islamic State, this corresponds to the *Diwan al-Qada wa al-Mazalim*. Al-Tamimi also emphasizes in this matter that the Diwan al-Hisbah did cooperate with the Diwan al-Qada wa al-Mazalim in cases concerning jurisdiction, but that it was an independent institution of the same status (Al-Tamimi 2018).

Since this section is subordinate to the section on civilian life under Islamic State rule, it will address the structure of the police and security apparatus, but will primarily focus on using the evaluated documents to show its influence on the lives of the population living under the Islamic State. The Diwan al-Hisbah was the most publicly visible authority of the Islamic State that ensured overall adherence to its moral principles in the cities it controlled. Members of the Diwan al-Hisbah "were deployed in public venues such as markets, parks, and even schools where they sought out violations of the religious code and imposed penalties varying from fines for minor misdemeanors, to execution in more severe cases" (Al Aqeedi 2016: 2). Similar to that which al-Tamimi has already mentioned, Al Aqeedi confirms that the Diwan al-Hisbah acted fully autonomously in dealing with minor offenses, and handled the documentation of misdemeanors and the corresponding punishment independently, while serious offenses were referred to the judicial authorities (Al Aqeedi 2016: 7). Offenses considered serious by the Islamic State included blasphemy, homosexuality, adultery, or espionage, all of which were punishable by death (Appendix I: Specimen 1C; Appendix V). Smaller offenses, which were mainly punished with fines but sometimes also by flogging, often involved non-compliance with the Islamic State's dress codes for men and women, violations of religious rules such as the prohibition of shaving or plucking eyebrows, or the obligation to attend prayers (Appendix I: Specimen 9P and 13S; Appendix VI and VII).

However, these formal structures and enacted regulations were often not reflective of the reality in the controlled areas of the Islamic State (Revkin 2016: 14). The activities of the police and security apparatus are a particularly noteworthy example of this. An important issue that mainly

affects the Hisbah are subjective punishments and regional differences in the way misdemeanors are sanctioned (Al Aqeedi 2016: 7; Revkin 2016: 14). Al Aqeedi primarily attributed this to the fact that many of the Islamic State's fighters, and many of the Hisbah members, originated from rural areas, and "often felt like second-class citizens, ridiculed and looked down upon by urbanites" (Al Aqeedi 2016: 7). It was also highlighted by residents of Mosul that Iraqi Hisbah members were more violent than those from other Middle Eastern countries (Al Aqeedi 2016: 7). This phenomenon has also been observed in other rebel groups. The presence of *multiple local orders* (Arjona 2009), as outlined in the literature review, can thus also be confirmed for the Islamic State with regard to the activities of the Hisbah, and can be attributed in part to a protracted urban-rural conflict.

Since Al Aqeedi partially refers to material from the archives also assessed here, especially Specimen 13S (Appendix VI), it is at this point very insightful to compare this document with a similar document from another region. While the document to which Al Aqeedi refers originates from Mosul, another list of fines for violations of Hisbah regulations from the Syrian city of Homs, dated November 2015, shows that, at least formally, lighter punishments for misdemeanors applied in Homs (Appendix VII). While the document from Mosul stipulates that men who do not comply with the dress code or shave their beards are subject to punishments such as detention for a day at a Hisbah center, 15-30 lashes, or shaving of the head, the document from Homs stipulates a fine of 2500 Syrian pounds for beard shaving and a fine of 5000 Syrian pounds for violations of the dress code (Appendix VI and VII). This direct comparison underpins Al Aqeedi's argument that the penalties in Mosul were much harsher than in other cities, which in reality may have even been intensified by their implementation through "Iraqi Hisba members […] driven by vengeance" (Al Aqeedi 2016: 7).

The security apparatus, especially the Diwan al-Amn al-Aam, also strongly influenced civilian life under the Islamic State's rule. This section slightly intersects with the sections on regulations for civilians and regulations for civilian business, and therefore the above-mentioned measures of the Diwan al-Amn al-Aam will not be discussed again here. Instead, only new impacts of the security apparatus on civilian life will be investigated. A short announcement from Mosul, dated October 2016, is very helpful in illustrating the far-reaching authority of the Diwan al-Amn al-Aam. In this document, the Diwan al-Amn al-Aam states that due to the offensive of the Iraqi army to reconquer Mosul, all SIM cards must be handed over to the nearest police station or a Hisbah center in Wilayat Ninawa and all satellite dishes must be removed from rooftops (Appendix I: Specimen 26J). The background for this regulation is

that Iraqi forces tried to restore cellphone coverage in the area "encouraging residents […] to call with useful intelligence" (Kesling/Nabhan 2016).

Another document also shows that the Diwan systematically monitored all individuals, whether former soldiers or civilians, who may have had any connection with Jabhat al-Nusra or the Syrian army and that all such individuals had to report and make a personal appearance at the Diwan al-Amn al-Aam, in this case in a village in the Deir ez-Zor province (Appendix I: Specimen 7S). The documentary evidence further shows that the Diwan al-Amn al-Aam regularly issued entry documents to civilians through which a great deal of personal data was collected (Appendix I: Specimen 43Q, 43R, and 43S). This shows that the Diwan was also, at least in part, responsible for the Islamic State's border control and systematically monitored incoming and outgoing movements of individuals. Prisoner lists from a *Security Office* in the Shirqat area give even more insight into the purpose of such controls (Appendix I: Specimen 23B and 23C). It cannot be completely verified whether this was a subunit of Diwan al-Amn al-Aam, but it is at least likely that they worked together closely. One of these lists shows individuals imprisoned for smuggling families (Appendix I: Specimen 23B), while another list shows 14 individuals imprisoned for trying to flee the caliphate (Appendix I: Specimen 23C). These documents show that the Diwan al-Amn al-Aam, in line with its function of preventing unwanted infiltration by spies or other interference into the affairs of the Islamic State, was also tasked with controlling the borders of the caliphate, and thereby massively interfered with the freedom of travel of the civilian population.

3.4.3 Jurisdiction

Like many other rebel groups, the Islamic State had, even before the peak of its territorial control, developed a legal system that worked professionally to practically implement the legal concepts of the group (Revkin 2016: 5 and 29). The judicial system is an elementary component of every state, whether autocratic or democratic. The importance of a functioning judicial system is therefore crucial for rebel groups that intend to establish governmental institutions, which are supposed to be perceived as such by the civilian population as well as other nations (Provost 2017: 4).

The *Diwan al-Qada wa al-Mazalim* (Diwan of Judgement and Grievances), introduced earlier in this study, was the cornerstone of this endeavor (Al-Furqan Media 2016). The establishment of a functioning judicial system was particularly important for the Islamic State for two main reasons: "first, the Islamic State claims that its own members and officials are bound by the rules of this system and that none are above the law. Second, the Islamic State claims that all of its acts of violence are justified by law" (Revkin 2016: 35). Revkin mentioned two enlightening

examples indicating the situations in which the Diwan was invoked. She described that the high court of the Diwan, which was located in Mosul, was invoked "after the local court in Raqqa was unable to compel a Libyan Islamic State fighter to vacate a house he had unlawfully expropriated from a civilian" (Revkin 2016: 26). She also highlighted that a Syrian reported that "when low-ranking judges encounter cases that are particularly complex or lack sufficient evidence to convict the defendant, they sometimes refer the case to a more experienced judge" (Revkin 2016: 26). It is also very noteworthy that some judges have been executed or disappeared after challenging the official position of the Islamic State, for example by speaking out against executions or torture (Revkin 2016: 26). Some judges were even reported to "have been executed on charges of treason and even witchcraft" (Revkin 2016: 26).

The documentary evidence reveals many examples of how the Diwan and the Islamic courts operated. One document shows that the order to destroy satellite dishes and the prohibition to repair and sell those in Wilayat Fallujah was issued by the General Judge for Wilayat Fallujah of the Diwan al-Qada wa al-Mazalim (Appendix I: Specimen 18G). Most interestingly, the above-mentioned similar order from Mosul was issued by Diwan al-Amn al-Aam (Appendix I: Specimen 26J). Of course, similar judicial documents for Mosul and security apparatus documents for Fallujah province may also have been issued, but at least it suggests that similar regulations were not always consistently issued by the same authorities and the highly professional bureaucracy should not automatically lead to the assumption that the competencies of individual authorities were as clear in practice as they were formally determined to be.

The Diwan al-Qada wa al-Mazalim and its subunits also ruled on the punishment of persons who tried to flee from the territory of the Islamic State (Appendix I: Specimen 34V), which was issued jointly with the Delegated Committee. The Diwan also certified judgments on executions for apostasy (Appendix I: Specimen 14D and 42X). Another document also shows that the Shari'i Court in Mayadeen under the Diwan al-Qada wa al-Mazalim ruled on confiscations (Appendix I: Specimen 12W). In this case, the owner of the real estate was a teacher who was residing in Kuwait at the time, and the real estate was to be transferred to the *Diwan al-Aqarat wa al-Kharaj* (Appendix I: Specimen 12W). After it has already been shown how the Diwan al-Qada wa al-Mazalim worked with the Diwan al-Aqarat wa al-Kharaj, a security report from an Islamic court to a security center also shows that the courts have effectively worked in cooperation with the security apparatus (Appendix I: Specimen 17J). This report is about an individual whose brother is a policeman in the "cadres of apostasy" (Appendix I: Specimen 17J). The individual had disowned his brother, and the court saw the need to inform the security center about this fact, as well as the position of the brother.

These examples, and a plethora of other legal documents among those evaluated here (Appendix I: Column L), support Revkin's finding that "the Islamic State has staked its claim to legitimacy on its purported commitment to fairness and accountability" (Revkin 2016: 36). At the same time, they also show how other authorities of the Islamic State have cooperated with the judiciary, and that the judiciary has been one of the central links between leadership institutions and regional administration.

As Revkin showed, a fundamental problem that emerged over time is that corruption became increasingly widespread among the ranks of the Islamic State, and clearly contradicted the envisioned image of a righteous government and administrative apparatus (Revkin 2016: 36). This problem is also reflected in a document issued by the Diwan al-Amn al-Aam, in which a member was expelled from the ranks of the Islamic State because he had been accused of corruption (Appendix I: Specimen 7T). Furthermore, it was desired that this message should be spread as widely as possible so that no one may contact or help him. In a concluding remark, it was also stated that this message should be hung up in all centers of the Diwan al-Ta'aleem (Diwan of Education) "to be a reminder for the brothers" (Appendix I: Specimen 7T). This document shows not only that corruption existed and was not tolerated, but also that the Islamic State quite openly attempted to reduce corruption in its ranks by punishing it as publicly as possible, demonstrating that it was obviously a very widespread problem. Since the accused probably belonged to the Diwan al-Ta'aleem and "exploited his position for personal gain" (Appendix I: Specimen 7T), and because it was mentioned that the announcement followed instructions from the General Supervisory Committee, it appears that he was a quite high-ranking member of the institution. While Revkin notes that corruption is particularly widespread among low-ranking members, this document suggests that corruption was also a serious problem among higher-ranking officials (Revkin 2016: 36).

3.4.4 Treatment of Minorities

Given that certain elements of the identity of many rebel groups are constituted by their demarcation from other communities – such as nationalist groups rejecting communities perceived as 'foreign', or communist groups that demarcate themselves from communities and individuals perceived as representatives of the 'bourgeoisie' and labeling them as "enemies of the people, and enemies of the revolution" (Provost 2017: 13) – it is not very surprising that some rebel groups, as soon as they gain territorial control, also become violent towards communities that they see as the antithesis of their own identity.

The treatment of minorities in the territory under the Islamic State's control is more widely researched than many of the preceding and subsequent sections of this study, and as such, the

evaluation of administrative documents in this section can more effectively be supported by secondary sources. This section sheds light on the intersections between the Islamic State's treatment of minorities and its governance, mainly focusing on the treatment of Shiites, Yazidis, and Christians in the territories of the Islamic State. To pursue this endeavor, administrative documents will be presented to complement the existing literature on this topic and allow new insights to be obtained.

Religions	Iraq*	Syria*
Shia	64-69%	13%
Sunni	29-34%	74%
Christian	1%	10%
Other**	1-4%	3% (primarily Druze)

*Table 1: Demographic distribution of religions in Iraq and Syria. Source: Central Intelligence Agency (CIA) (2020): The World Factbook – Field Listing: Religions. *Distributions of religions have changed due to the ongoing civil war in Syria and forced displacements by the Islamic State. **Sufi, Yazidi, Jews, Druze, and other religions.*

To investigate the treatment of religious communities that deviate from the religious-ideological beliefs of the Islamic State, it is initially worthwhile to highlight the demographic distribution of religious communities in Iraq and Syria. The distribution of religions clearly shows that although Shiites are a religious minority in Syria, they represent around two-thirds of the population in Iraq. This section will first discuss the treatment of Shiites in the territories ruled by the Islamic State between 2014 and 2017 and will subsequently focus on the treatment of other smaller religious groups.

In its treatment of Shiites, the Islamic State differs significantly from other jihadist groups. This aspect is a very good example of the ideological differences between al-Qa'ida, which favors an alliance between Shia and Sunni groups, and the Islamic State, which declared that Shiites were apostates (Hassan 2016: 4 and 9). To declare religious customs of Shiites and Sufis to be polytheistic, the Islamic State mainly refers to clerics who employ the concept of 'bidah' (innovation), which prohibits the invention of new religious customs (Hassan 2016: 4-5). These religious practices were also referred to as 'shirk', which frequently appears in the Islamic State's propaganda, primarily in relation to the destruction of cultural heritage (Al-Hayat Media 2014b: 15; 2014c: 17; Hassan 2016: 5). The implications of this ideological position have been accurately outlined by Berger, who argued that the Islamic State made "Shia Muslims its archenemy, above all others, even the hated Americans and Jews" (Berger 2018: 19) and Hassan, who highlighted that "according to the Islamic State, the worst enemies of Islam are the enemies within" (Hassan 2016: 9).

This ideological stance led to the execution of around 1700 Shiite soldiers "at Camp Speicher, a former American army base in Tikrit" (Arango 2014) and the systematic destruction of Shia cultural heritage, such as the Seyyida Zaynab shrine in Damascus, the holy cities of Najaf and Karbala, and the mausoleum of Yahya Abu al-Qasim in Mosul (Isakhan 2018: 739; Al-Hayat Media 2014c: 17). The legitimate exclusion of Shiites from Islam was not a minor narrative of the Islamic State's propaganda, but a central element of it, and was intended to be internalized as widely as possible in the population. A prime example of this intention is a document that was distributed by the *Diwan al-Da'wah wa al-Masajid* (Da'wah and Mosques Administration) in the context of a Friday sermon in Ninawa mosques. The document is entitled *Origins of the Shi'a and why they are not Muslim* (Appendix I: Specimen 5G),

Figure 9: Origins of the Shi'a and why they are not Muslim. Source: Appendix I: Specimen 5G.

and offers a wide range of ideological justifications for the exclusion of Shiites from Islam. The administrative documents of the Islamic State evaluated here also contain several prison lists from the Mosul area dated June-August 2014 (Appendix I: Specimen 38B, 38C, 38D, 38E, 38F, and 38G). Among the reasons for imprisonment – besides Peshmerga affiliation, the practice of sorcery, stealing, smoking, and drinking wine – Shia and Shia affiliation is also specified, which shows that this alone, in the eyes of the Islamic State, was reason enough for imprisonment.
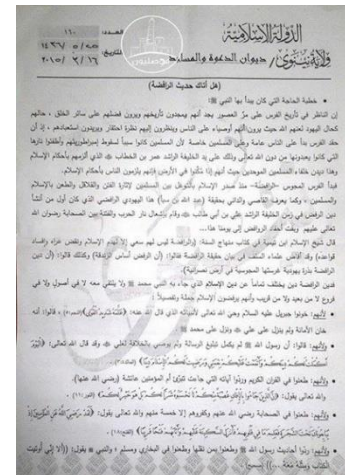
The Yazidi ethnic and religious minority is mainly located in the Sinjar region of Iraq and makes up about one percent of the Iraqi population (Al-Dayel/Mumford/Bales 2020: 3). Shortly after the proclamation of the caliphate, the Islamic State attacked the Yazidi homeland on a massive scale in August 2014, killing and enslaving thousands of them (Al-Dayel/Mumford/Bales 2020: 3; Del Re 2015: 270). A current estimate assumes 3,000-9,900 Yazidi were killed and enslaved by the Islamic State (Al-Dayel/Mumford/Bales 2020: 3). Before the assault, the Islamic State had already ensured ideological and legal certainty in its dealings with the Yazidis, which again supports Revkin's thesis that the Islamic State aspired to legally safeguard all forms of direct and structural violence in order to meet the high standards of legitimacy it envisioned (Revkin 2016: 36). The main justification for allowing the Yazidis to be murdered and enslaved is that they were considered polytheists on account of their faith, and were not included as a protected religious community in the Qur'an, such as Jews and Christians (Al-Dayel, Mumford, Bales 2020, 3; Revkin/Wood 2020: 6-7).

Another reason was a prophecy stating that 'the slave girl gives birth to her master', indicating the upcoming Day of Judgement (Mirza 2017). This prophecy was referred to as a legitimization of slavery, explaining why its presence was not only allowed but also necessary in the Islamic State (Al Dayel/Mumford/Bales 2020: 3). While many Yazidi men and elderly women were immediately executed, a large number of women were enslaved (Revkin/Wood 2020: 2). Al-Dayel, Mumford, and Bales introduced four categories for forms of slavery that the Islamic State permitted and promoted: "household slaves; slaves to be used for sexual exploitation […]; slaves given as 'gifts' to individuals; and slaves sold to generate income in markets and online auctions" (2020: 6). They also reported that men who were not immediately executed were murdered at other locations or forced to work, for instance at construction sites (Al-Dayel/ Mumford/Bales 2020: 3; Revkin/Wood 2020: 6).

In addition to the establishment of slave markets where many of the Yazidi girls and women were sold, the Islamic State also set up regulations for sexual intercourse with enslaved women (*sabaya*) in which, for instance, it was stipulated that a man must "not come upon a captive woman until she has been purified from her menstrual period" (Appendix I: Specimen 25B). In another administrative document, exact specifications were even defined for the purchase and sale of child sabaya between one and twelve years of age (Appendix I: Specimen 44C). Matching the aforementioned document, a sabiya may not be resold before "before she reaches the age of menstruation" (Appendix I: Specimen 44C). Probably because of these conditions, the prices for younger sabaya (1-5 years: $500; 6-10 years: $1,000; 11-12 years: $1,500) are also significantly lower and increase with advancing age (Appendix I: Specimen 44C). An announcement by the general administration dated February/March 2015 also stated that

"photos of sabaya [...] are not to be put on the Internet in any form" (Appendix I: Specimen 5E). An apparent assumption is that authorities in the Islamic State issued this prohibition because they feared that even local and foreign sympathizers could be horrified by such photos.

The documentary evidence shows that the *Diwan al-Buhuth wa al-'Iftaa'* (Office of Research and Studies) issued the original fatwa on the treatment of Yazidis in the territory controlled by the Islamic State (Appendix I.: Specimen 43T). This fatwa states that Yazidis are to be regarded as 'original disbelievers' and an 'idolatrous sect' because they are not 'people of the book' (such as Jews or Christians), their faith

Figure 10: The original fatwa on Yezidis. Source: Appendix I: Specimen 43T.

has no Islamic origins and their religious practices, which sometimes do in fact resemble Islamic practices, indicate no similarity to Islam (Appendix I: Specimen 43T). This document is an important testimony for the ideological legitimization of the Islamic State's colossal acts of violence against the Yazidis.

Christians, as an aforementioned announcement from Mosul from July 2014 shows, were required to pay a tax (jizya) to be allowed to live in the caliphate (Appendix I: Specimen S). This arrangement was called a *dhimmi pact*, deriving from *Ahl al-Dhimma* (Christians living in the Islamic State (Appendix I: Specimen S and 15K; Lister 2014: 27). Alternatively, they had to convert to Islam or to face violent treatment (Appendix I: Specimen S). Within a very short time, the vast majority of Christians fled from Mosul and most likely also from many other regions occupied by the Islamic State, their property was confiscated, and their houses marked with codes like *noon* (short for *nasrani*, meaning Christian) (Lister 2014: 27). Interestingly, on the detainee list of a prison in the Mosul area, there is a person imprisoned for "stealing from the house of a Christian" (Appendix I: Specimen 38D). Another administrative document reports on a fighter of the Islamic State who unlawfully took over and sold the house of a Christian although it belonged to the Islamic State's real estate (Appendix I: Specimen 26I). This judgment, and the reporting of the fighter, were most likely not made in the interest of the former homeowners, but do demonstrate that after the expulsion of the Christians from Mosul and the confiscation of their houses, the Islamic State continued to have a strong interest in their possessions and wanted to use them effectively.

3.5 The Provision of Social Services

As shown in the initial literature review for other militant groups such as Hamas, LTTE, PKK, and the Taliban, the provision of social services can serve a wide range of purposes for insurgent groups (Schoon 2017; Szekely 2015; Terpestra 2013; Terpestra/Frerks 2017). It can be considered an educated guess to say that the Islamic State did not provide social services in order to enhance its reputation in the international community or to facilitate conflict negotiations. It was likely intended that social services provided by the Islamic State would be considered appealing by sympathizers in the heartland of its caliphate and around the world. Significantly for this study, it has been shown in other studies that the provision of social services is supposed to demonstrate the ability of a rebel group to manage a state bureaucracy and to reintroduce or even expand the former state services after a period of conflict, thus serving to increase the legitimacy and support of rebel rule (Duyvesteyn 2017; Flynn/Stewart 2018; Gawthorpe 2017; Grynkewich 2008; Podder 2017; Szekely 2015).

The proclamation of a caliphate following the takeover of Mosul in June 2014 brought the Islamic State considerably closer to its ideal of establishing a fully functioning state (Tønnessen 2018: 60). After the establishment of its proto-state, the Islamic State offered a range of social services, such as maintenance of infrastructure, the regular distribution of zakah to eligible families, or financial assistance for orphans and the elderly (Caris/Reynolds 2014: 4). The provision of social services by the Islamic State should certainly not be seen as altruistic, since in most cases strategic goals such as the enhancement of legitimacy and the indoctrination of society were the intended result.

3.5.1 Infrastructure and Administration of Daily Life

This section primarily analyzes infrastructure governance and the administration of public life by the Islamic State. Since the regulation of public life has already been dealt with extensively in the section on civilian life under Islamic State rule, the main focus here is on the general administration of public life. In addition to infrastructure management, primarily administered by the *Diwan al-Khidamat*, the documents analyzed for this section provided an insight into *da'wah* work and the management of mosques, for which the *Diwan al-Da'wah wa al-Masajid* was responsible.

Administrative documents show that the Diwan al-Khidamat made great efforts with regard to infrastructure management. An announcement in Wilayat Raqqa from 2014 by the *General Committee for Islamic Services*, which can likely be attributed to the Diwan al-Khidamat, even shows that an office was established to receive complaints about the Islamic State's services (Appendix I: Specimen 7G). Another interesting aspect of this document is that it lists possible areas of complaint, providing insight into what the Diwan al-Khidamat was responsible for, or at least what services were being monitored by the General Committee for Islamic Services. In the document, sewage, electricity, water, cleaning, education, and provisions are listed as possible areas of concern (Appendix I: Specimen 7G). The inclusion of education is somewhat puzzling since this was the area of responsibility of the *Diwan al-Ta'aleem*. At this point, it can only be speculated what role the Diwan al-Khidamat played in education, but it seems that education was at least monitored by the General Committee for Islamic Services.

Furthermore, documents show that the Islamic State's *Public Electricity Administration* took care of the monthly fees for the use of electricity (Appendix I: Specimen 5Z) and that the *Islamic Administration for Public Services* (Appendix I: Specimen B) administered telephone subscriptions. These institutions can presumably be attributed to Diwan al-Khidamat, but it should be noted that this cannot be conclusively determined from the administrative documents. One document issued specifically by the Diwan al-Khidamat contains water conservation

measures, while another from a *Water Committee* which is mentioned as part of the Diwan, requests funding from the Diwan's central administration to repair a damaged pipeline in Wilayat Ninawa (Appendix I: Specimen 14C and 41P). Another document from the Manbij area from September 2014 also shows that a *Public Services Committee* charged fees of 1000 Syrian pounds to all operators of merchant stores who had to register with its tax office "in exchange for cleaning services for the four months [...] for the current year" (Appendix I: Specimen 2S). This payment was not voluntary, though, and it was noted that "any delay [in payment] will require the Shari'a inquiry" (Appendix I: Specimen 2S).

Sales of oil and gas to the population were managed by the Diwan al-Rikaz (Diwan of Resources), which has already been discussed in the section on the takeover of economic sectors, and was responsible for the exploitation and management of natural resources, but also the seizure of antiquities. Documentary evidence shows that the Diwan al-Rikaz in Deir az-Zor province charged 750 Syrian pounds for a bottle of gas in May 2015, and that the distribution of gas bottles was tied to a man's marital status and the number of his wives, for whom documental verification was required (Appendix I: Specimen 4R).

The function of the *Diwan al-Da'wah wa al-Masajid* was also important for the Islamic State, as it helped shape public life to a certain degree.[6] A basic explanation of the concept of *da'wah* has been provided by Zelin, summarizing that "dawa today has taken on connotations similar to Christian missionary work via how Islamists—and more recently jihadis—conceive of it" (Zelin 2020: 5), and it can take the form of "an invitation, calling individuals to Islam, religious outreach to Muslims and non-Muslims, and proselytization" (Zelin 2020: 5). Traditionalist or extremist Islamic movements also interpret *da'wah* as "calling Muslims back to the purer form of religion practiced by Muhammad and the early Muslim community" (Oxford Dictionary of Islam, 2020d).

It is also particularly noteworthy that

> "in the twentieth century, dawah has become the foundation for social, economic, political, and cultural activities as well as domestic and foreign policy strategies; justification for breaking away from the secular and colonial West; legitimation for claims to independent authority within the nation-state; and a call to membership in the righteous Islamic community" (Oxford Dictionary of Islam 2020d).

These remarks on da'wah clearly show that the Diwan responsible for it had an important ideological function to fulfill for the Islamic State and was intended to have a significant influence on the population under its control.

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[6] A recently published study by Zelin (2020) makes extensive use of the archived administrative documents that constitute the basis of the empirical work of the following section of this study. Zelin, able to devote significantly more space to the analysis of the work of the Diwan al-Da'wah wa al-Masajid than this study, in fact analyzed all of the administrative documents that were designated to be analyzed in this section of the study. This section will therefore briefly summarize the key findings from Zelin's study.

The tasks of the Diwan al-Da'wah wa al-Masajid can be roughly divided into the organization of sermons, seminaries and competitions, training, and the administration of mosques (Zelin 2020: 26-30; Appendix I: Specimen 4S and 5L). Sermons that were delivered in mosques, one of which has already been referred to here regarding the treatment of Shiites, provide small insights into the Islamic State's ideological indoctrination and recruitment efforts through mosques (Zelin 2020: 26; Appendix I: Specimen 19G and 26G). Should a civilian wish to formally join the Islamic State, the "Diwan al-Dawa wa-l-Masajid took *bayat* (oaths of allegiance) from individuals to then leader of IS Abu Bakr al-Baghdadi" (Zelin 2020: 26). Organizing seminars and competitions was another of the Diwan's regular tasks. For example, it arranged shari'ah courses that culminated in final examinations (Zelin 2020: 27; Appendix I: Specimen 41F, 22T, and 41F). The Diwan also held Qur'anic memorization sessions and competitions with various requirements for the participants' ability to recite the Qu'ran (Zelin 2020: 28; Appendix I: Specimen 6Z). The functions of the Diwan also included providing fundamental instruction and training for imams and preachers (Zelin 2020: 28-29; Appendix I: Specimen 4W). In addition to the organization of prayers and other gatherings, the management of mosques also included the provision of the necessary infrastructure. For instance, it was shown that the diwan provided oil and gas supplies for generators in mosques, or solar panels for them (Zelin 2020: 28-29).

3.5.2 Education Sector

During the height of its territorial control in Iraq and Syria, the Islamic State also adapted the education system according to its ideals and promoted it to the population in its self-proclaimed caliphate. One of the prime actors in this endeavor was the *Diwan al-Ta'aleem*. This section focuses on how exactly these ideological visions were implemented in the education sector and how administrative documents can help to reconstruct it.

The analysis of administrative documents, as in all other sections, naturally provides only a small glimpse into the Islamic State, and it is often difficult to say whether regulations or measures in one place have been implemented in the same way elsewhere. For Raqqa province, though, it can be determined that the Islamic State reopened the schools in approximately January 2015, modeled on its own vision of education (Appendix I: Specimen F and H). One of the most fundamental changes was the strict separation of boys and girls, resulting in the Diwan al-Ta'aleem in Wilayat Raqqa listing twelve schools for boys and twelve schools for girls in which children were eligible to register for the upcoming school term starting on January 17, 2015 (Appendix I: Specimen H). The Islamic State also monitored compulsory school attendance in Raqqa province quite strictly, as evidenced by a warning, accompanied by the

threat of punishment, from the Diwan al-Ta'aleem to a person to send his/her child(ren) to school within two days at the latest (Appendix I: Specimen 28W). The Islamic State even transformed what had previously been the Al Qadhim School in Raqqa into the Abu Mus'ab Zarqawi School for English-speaking children from foreign fighters (Appendix I: Specimen 1W).

Another new rule stipulated was that teachers were obliged to attend shari'a sessions and repent in order to be allowed to continue teaching (Appendix I: Specimen L, 4U, 5D, and 5N). In one document, the barring of teachers from their practice was accordingly justified by their "reject[ion of] jihadi thought" (Appendix I: Specimen 4T), which indicates that they did not

Figure 11: Opening of schools in Raqqa for children of English-speaking foreign fighters. Source: Appendix I: Specimen 1W.

repent or did not attend shari'a sessions. Also, female teachers were only allowed to teach girls and male teachers were only allowed to teach boys, which led to the closure of some schools for girls. Regarding these closures, the Diwan al-Ta'aleem stated: "out of a desire to protect the Muslims' honour, girls' schools where female staff cannot be provided are to be closed until female staff are made available to work according to what is obliged" (Appendix I: Specimen 26A).

Guidelines for schools from Deir az-Zor province from January 2015 show that while no school uniforms were specified, the dress of students should conform to "Islamic modesty standards" (Appendix I: Specimen Y). This document also states that teaching from "regime book[s]" is strictly forbidden in public schools (Appendix I: Specimen Y). A similar guideline document for educational regulations from Aleppo province is much clearer than the one previously mentioned. It stipulates how girls are to be dressed according to shari'i attire: "from first to third grade, covering the head. From fourth to sixth grade, covering the face. From seventh grade, the remainder of what is required from Shari'a dress in its entirety in that veiling" (Appendix I: Specimen 3F). One of the most interesting alterations in the school system is also recorded there:

> "The following subject programs are not to be taught: drawing and fine art, music, nationalism, French language, history, philosophy and social studies (at primary level), and in the subject of geography, teaching is limited to regions only. The cancelled subjects are to be replaced with the following: aqeeda [creed][7], Qur'an, Hadith, Sira [life of Muhammad], fiqh [jurisprudence], and the name of PE will be replaced with Jihadi Training" (Appendix I: Specimen 3F).
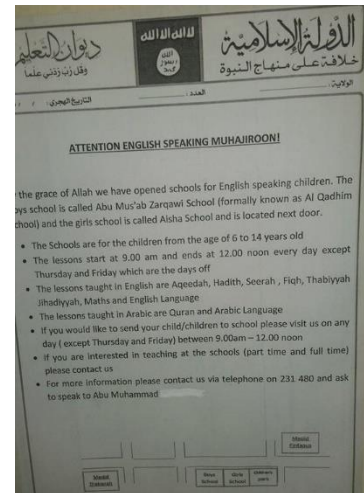
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[7] These explanatory notes were made by Al-Tamimi in the Archive of Islamic State Administrative Documents (Al-Tamimi 2015b) and not by the author.

This prohibition of certain subjects and their replacement illustrates how the Islamic State, at least in Aleppo province, transformed the educational system according to its ideological vision. Another education guideline from Salah al-Din province in Iraq also prohibits the above-mentioned subjects, replacing them with the Islamic State program administration's own subjects, and further states that all images that are not shari'a-compliant must also be removed, and that the designations *Republic of Iraq* must always be replaced by *Islamic State* and *Ministry of Education* by *Diwan al-Ta'aleem* (Appendix I: Specimen 15A).

Administrative documents from universities under the control of the Islamic State show that the system of higher education was not extensively changed during the caliphate period. As Al-Tamimi accurately emphasized, the "exam timetables for Mosul University do not reflect a reinvigorated university system but rather a rather a change of education department label with a shrinking of the university through closure of certain departments" (Al-Tamimi 2015a: 125). The assessed documents primarily represent application forms, guidelines for applications, and general administrative documents of the Islamic State that are so universal that they could well be based on old university templates on which slight changes have been made and an Islamic State logo has been inserted (Appendix I: Specimen 8G, 8H, 8I, 8X, and 9O). It is nonetheless worth highlighting that Mosul University Medical School in 2015-2016 had 118 male students and only 24 female students, suggesting – as Al-Tamimi also noted in the archive (Al-Tamimi 2015b) – that even if women were formally allowed to enroll, there may have been major barriers to women's enrollment (Appendix I: Specimen 9G).

One final interesting aspect is that the Islamic State had to admit in two announcements from Mosul University that several engineering departments were not able to function (Appendix I: Specimen 12R and 12S). The Diwan al-Ta'aleem, therefore, offered all students enrolled in the departments concerned the opportunity to transfer to another functioning engineering department, the pure sciences department, the shari'a department (at Muadh ibn Jabal college), or the agricultural and livestock department (Appendix I: Specimen 12R).

3.5.3 Health Sector

Rebuilding and maintaining the health sector in conquered territories was a major concern for the Islamic State. Naturally, this sector is a very sensitive sphere of insurgent governance which, if inadequately administered, can cause an insurgent group's reputation to decline rapidly. This context also highlights the importance of the *Diwan al-Sihha*, which was primarily responsible for managing health infrastructure in the caliphate (Al-Furqan Media 2016). That the health sector was an important concern for the Islamic State is also evident from the number of high-quality video messages about this sector:

- *Medical Services in the Shadow of the Caliphate – Wilayat Halab* (Islamic State 2015a)
- *Health Services in the Islamic State – Wilayat al-Raqqah* (Islamic State 2015b)
- *Medical Care in Wilayat al-Khayr* (Islamic State 2015c)
- *Medical Services in the City of Jarabulus – Wilayat Halab* (Islamic State 2015d)

Most of these messages were published in Arabic and without English subtitles, which can be interpreted as an indication that the video messages were intended for people living in the Islamic State-controlled areas rather than for an international audience, and were intended to demonstrate that the group was strongly committed to this sector.

During the peak of its territorial control, the Islamic State found itself in a seriously problematic situation in this sector. The high number of refugees fleeing the Islamic State's territory was a particular problem for the health system, since highly qualified personnel who fled were difficult to replace. A statement in a video message the Wilayat Raqqa, dated 2015, clearly illustrates this problem. In this video message, a member of the Pediatric Department in Raqqah, who migrated from Australia to Syria, highlights that "unfortunately Muslims here are really suffering from not necessarily a lack of equipment or medicine but mainly a lack of qualified medical care" (Islamic State 2015b). An ultimatum to those health workers who had fled also supports this message, saying: "doctors, dentists, pharmacists, professors of the colleges of medicine and nursing, and health and administrative staff who abandoned the land of the Caliphate, […] must return […] and take up their employment posts immediately" (Appendix I: Specimen 5I). Interestingly, it also states that "the Islamic State will accept repentance from anyone who has touched on Kufr (unbelief) and fallen into apostasy" (Appendix I: Specimen 5I), which is very unusual for the group and probably a strong indication of the dire state of the health sector in the caliphate.

Furthermore, the strict prohibition of gender mixing, described by health workers and as indicated by a fatwa on the interaction between nurses and doctors, which emphasizes that a woman should not be left alone with a man who is not a close relative, probably made it difficult to work effectively in health facilities as an interview-based study of the experiences of medical personnel under the Islamic State suggests (Appendix I: Specimen 2L; Michlig/Lafta/Al-Nuaimi/Burnham 2019: 1420).

The aforementioned video message also gives a useful insight into what the Islamic State has emphasized, at least in its propaganda concerning the health sector (Islamic State 2015b). There, the Intensive Care Unit, the Pediatric Department, the Physiotherapy Department, the X-Ray Department, the Hejama Department (alternative medicine), and the Medical College are all presented as elements of the *Islamic State Health Service* (ISHS) (Islamic State 2015b). In this

regard, it needs to be emphasized that these departments most likely existed in Raqqa's hospitals long before the Islamic State seized control, and this issue is at the heart of this section. In the health sector, medical institutions were taken over by the Islamic State and the new rules were imposed on the employees who had not fled (Michlig/Lafta/Al-Nuaimi/Burnham 2019: 1421). While some of the Islamic State's administrative documents on vaccination campaigns, childbirth operations, and pathology reports can easily mislead to think that the Islamic State has shown remarkable professionalism in this field, in most cases, programs which already existed, were simply continued and labeled as Islamic State's own programs and staff members of medical institutions were forced to continue working under extremely precarious labor conditions and with inadequate drugs and instruments (Appendix I: Specimen A, 1L, 1M, 1S, 27E, 35D, and 43Z; Al-Tamimi 2015a: 125; Michlig/Lafta/Al-Nuaimi/Burnham 2019: 1419-1421).

3.6 Symbolic Governance

Symbolic aspects of rebel governance can take many different forms, an in-depth analysis of which would quickly go beyond the scope of this study. Furthermore, the empirical foundation of this study, consisting of administrative documents of the Islamic State, is inadequate to capture the full range of symbolic governance manifestations, which may include symbols, signs, songs, narratives, or rituals that mutually reflect and reinforce an insurgent group's identity (Mampilly 2011: 4 and 56; Terpstra/Frerks 2018: 1001). The comprehensive reconstruction of narratives about historical events in the Islamic State's propaganda and symbolic practices, or how the Islamic State has shaped jihadist culture and in what ways it has been influenced in this regard by other jihadist groups, reveals a field of research of its own. Consequently, this section will focus on those symbolic practices that can be appropriately studied with the help of administrative documents. Nevertheless, a brief reference should be made here to symbolism in jihadism, which is reflected in visual (Ostovar 2017), and musical (Gråtrud 2016: 3; Lahoud 2017; Pieslak 2017) propagandistic releases and many other cultural practices (Hegghammer 2017), and which tremendously enhances understanding of certain aspects of Islamist rebel governance.

Perhaps one of the most obvious acts of symbolic governance is the symbolic unification of the Islamic State's Iraqi and Syrian territories by tearing down the Sykes-Picot border between the two countries. This event was not only covered in several issues of the flagship propaganda magazine *Dabiq* (Al-Hayat Media 2014b: 18; 2015b: 20-23), but was even documented in two video messages entitled *Breaking of the Border* and *The End of Sykes-Picot* (Al-I'tisam Media 2014). While the first video message consists mainly of speeches by the then spokesperson of

the Islamic State Abu Mohammad al-Adnani and the military commander Abu Omar al-Shishani, along with a symbolic demolition of the state border with an excavator, the second video message consists mainly of a display of a captured police station at the Iraqi-Syrian border that is ultimately destroyed by explosive with the captured police officers inside (Al-Hayat Media 2014a; Al-I'tisam Media 2014). The symbolic demolition of the state border can be seen as an act of symbolic governance that is embedded in a broader ideological framework. The permanent mention of "so-called borders" (Al-Hayat Media 2014a) in the second video message is also interesting since the Islamic State considers Westphalian state borders in general and the state borders deriving from the Sykes-Picot agreement as particularly illegitimate (Kadercan 2019: 3).

Figure 12: Screenshot from the Islamic State's video message Breaking of the Border. Source: Al-I'tisam Media 2014.

Another aspect of the Islamic State's symbolic governance is the very frequent renaming of regions, as exemplified by the names of the Wilayat and cities under its control (Gunaratna/Hornell-Scott 2016: 4; Zelin 2016: 4). Some of the administrative documents of the Islamic State also show that the renaming of places was implemented extensively at the local level as well. A document from the Aleppo province shows that 15 villages in the area surrounding Manbij were systematically renamed and four individual neighborhoods within Manbij were even given new names (Appendix I: Specimen 7J). Al-Tamimi also highlighted in the Archive of Islamic State Administrative Documents that many more name changes such as Maskanah to Musimah, Deir Hafer to Dar al-Fatah, or Deir Attiyeh to Dar al-Ata' were implemented by the Islamic State (Al-Tamimi, 2015b; Appendix I: Specimen 7J). The extensive name changes of cities and villages were, of course, highly symbolic, as they otherwise promise no further advantage. They were probably intended to erase cultural influences despised by the Islamic State that inspired the names of the affected cities, and to rename them in such a way that they conform to the Islamic State's ideology.

The Islamic State also sought to improve its reputation in controlled areas through symbolic gestures. One of these seems to have been the distribution of gifts, as a food bag marked as a gift of the *Diwan al-Da'wa wa al-Masajid* suggests (Appendix I: Specimen 27Q). Furthermore, a document with 16 separate Islamic State logos and the inscription *Gift of the Islamic State* suggests a similar practice, which was most likely intended to create a friendly counter-image to the cruel reality of civilian life under the Islamic State (Appendix I: Specimen 28C).

Another symbolic gesture of the Islamic State which seems quite bizarre concerns the 5-star *Ninawa International Hotel* in Mosul, which was renamed the *Waritheen Hotel* under Islamic State control. The Islamic State reopened the hotel amid the ongoing war and published pictures of the festive reopening (Wall Street Journal 2015). Furthermore, administrative documents show that the Diwan al-Khidamat offered free entrance, probably for a limited time, to the Waritheen Hotel and the Amusement Park in Mosul (Appendix I: Specimen 4H).

The last segment of this section discusses the Islamic State's attempt to establish its own currency. As in the case of the symbolic demolition of the state border between Iraq and Syria, the establishment of a unique currency is closely linked to the propaganda of the Islamic State. The caliphate's new currency, consisting of Gold Dinars, Silver Dirhams, and Copper Fals, is promoted in the fifth and sixth issue of Dabiq and in a rather short but elaborately produced propaganda video entitled *The Dark Rise of Banknotes and the Return of the Gold Dinar* where its necessity is highlighted and legitimized with references to how Western influence, especially concerning the emergence of banks and the Bretton Woods system, has harmed the world and

Figure 13: The Currency of the Khilafah. Source: Al-Hayat Media 2015d: 18.

Muslim countries in particular (Al-Hayat Media 2015c; 2015d; 2015e). Lokmanoglu (2020) aptly described the Islamic State's production of its own currency, and its implementation in the group's propaganda, as "imagined sovereignty" (2020: 1) that "embodies the total ideology of ISIS" (2020: 15). Lokmanoglu also underlined the group's efforts to transform "from being a symbol of violence into a proto-state" (2020: 15). In conclusion, the symbolisms in the Islamic State's rebel governance examined here were primarily intended to serve propagandistic purposes, to suggest both a functioning and prosperous state, and to show a friendly side of the Islamic State to contrast the grim reality under its rule.

4. Conceptual Classification

Even though the Islamic State has never been recognized by the international community, the extensive and long-lasting territorial control, the efficient administration of the population living in its caliphate, and the local and diversified generation of revenue show how independent the Islamic State was from external support such as foreign donations, and how significant the degree of statehood was during the period between 2014 and 2017 (Johnston et

al. 2019: 60-61). The Islamic State also met several more criteria for measuring statehood. For instance, Tønnessen argues that the Islamic State met aspects of a Weberian state model since it claimed a "monopoly on the *legitimate* use of force within a given territory" (Tønnessen 2018: 61) and seeks to secure its territory from enemies (Tønnessen 2018: 61). In addition to the discussions in existing literature, the entire analysis in this thesis, including the Islamic State Movement's history, its political institutions and organizational structure, its regulation of commercial production, the administration of civilian life in its controlled territories, the provision of social services, and its forms of symbolic governance, have all undeniably demonstrated that the Islamic State is a prime example of Islamist rebel governance.

Utilizing Furlan's dimensions of insurgent governance (2020: 2), which in her study were applied to the FARC, LTTE, and RCD, is beneficial in adequately conceptualizing the rebel governance of the Islamic State and developing a rebel governance profile of the Islamic State between 2014 and 2017 that makes the group conveniently comparable to other rebel groups.

Dimensions of Insurgent Governance	Islamic State (2014-17)
Inclusivity (Universality – Discrimination)	Discrimination
Civilians (Participants – Subjects)	Subjects
Generation of compliance (Coercion – Persuasion)	Coercion
Other actors (Inclusion – Exclusion)	Exclusion
Institutions and personnel (Maintenance – Innovation)	Innovation & maintenance
Bureaucratization (Formality – Informality)	Formality
Executive style (Hierarchical – Non-Hierarchical)	Hierarchical

Table 2: Dimensions of insurgent governance applied to the Islamic State. Source: Furlan 2020: 479.

Furlan's dimensions of insurgent governance *Inclusivity*, *Civilians*, *Generation of compliance*, and *Other actors* were thoroughly analyzed in the section on civilian life under the Islamic State's rule, while the categories of *Institutions and personnel*, *Bureaucratization*, and *Executive style* were examined more closely in the section on political institutions and organizational structure. The assignment of the Islamic State to specific types within the dimensions of insurgent governance is, of course, derived from the findings in the individual analytical sections of this thesis.

It is important to note that these dimensions might also intersect. For instance, a rebel group that considers civilians as subject to its rule is most likely more prone to generating compliance to its rule through coercion than through persuasion. The binary distinction between *Innovation*

and *Maintenance* in *Institutions and personnel* can also be questioned. It is highly unlikely that there would ever be a rebel group that completely tears down existing state structures in order to build up its own structures in absolutely every area of life. For example, in the many areas of infrastructural administration, it makes sense, as already mentioned above, to preserve existing structures. This may also allow preserved old structures to be advertised as solely the achievements of a rebel group's governance project, as highlighted in the section concerning the Islamic State's administration of the health sector. On the other hand, there will hardly be any rebel group that solely aims for maintenance, as it would therefore lose its raison d'être. It is hard to imagine an insurgent group involved in rebel governance that will reproduce all the structures of the state it is fighting. While it is important to express criticism regarding these binary dimensions, they do ultimately offer a rich perspective on the different spheres and important factors of insurgent governance.

Mampilly and Stewart (2020) have shown that the decision to involve civilians in decision-making processes can be a central element of rebel governance and that this decision, whether to include or exclude civilians, can help to categorize rebel governance (2020: 16). Since the Islamic State has completely excluded civilians from participating in its administration and left no room for civilian agency, the group can be categorized as ruling under *Martial law* which, in Mampilly's and Stewart's framework, is the most totalitarian form of rebel governance.

To further integrate the Islamic State into concepts of rebel governance in a purposeful manner, the Islamic State can usefully be assessed based on various hypotheses about factors impacting the effectiveness of rebel governance that Mampilly (2011) has developed by drawing from comparative rebel governance.

Impact Factors on the Effectiveness of Rebel Governance	Islamic State
Emergence in a state with a low or high level of penetration into society	Low
Secessionism or ethnonationalism	Secessionism
Maoist organizational structure	Implemented
Unification of political command	High
Compensation of minority factions	Insignificant
Periods of relative peace	Insignificant
Co-optation of humanitarian organizations	Insignificant
Rule-contestation from local and transnational civil society actors	Insignificant

Table 3: Impact factors on the effectiveness of rebel governance applied to the Islamic State. Source: Mampilly 2011: 72-91.

When Mampilly emphasizes that state penetration into society has an impact on the effectiveness of rebel governance, he is referring to the relationship between the state and its citizens, and highlights that "to understand the type of relationship a local community is likely to have with a rebel government, it is important to understand how and to what degree that community was integrated politically into the preconflict state" (Mampilly 2011: 70-71). The Islamic State had its pre-caliphate period of prosperity mainly in Iraq. The period between 2011 and 2014 can be regarded as the pre-caliphate bloom of the group (Ingram/Whiteside/Winter 2020a: 12; Whiteside 2016: 12). As a result of this argument, Iraq should be the reference state for the classification of state penetration into society.

This classification is particularly difficult because the Iraqi state and its society have such a complex history and relationship that a closer look would easily go beyond the scope of this section. The classification as low state penetration into society was made primarily because Iraqi politics and society have both been divided by religious sectarianism for a long time and the population's trust in the state and lack of participation in political decision-making was identified as one of the country's greatest problems even before the rise of the Islamic State (Al-Qarawee 2014: 11 & 17; Davis 2005: 241; Smith 2015: 49). Although low penetration into society in the pre-conflict state is considered a factor that tends to reduce the effectiveness of a group's rebel governance, the Islamic State – as thoroughly illustrated here – has established a very professional and efficient state administration. Mampilly argued that high state penetration allows a group to "co-opt preexisting institutions and networks into its civil administration, thereby improving governance provision" (Mampilly 2011: 72). Even though state penetration in Iraq was low because the country had been in a state of ongoing conflict since the early 2000s, and society and politics were divided along religious lines, the Islamic State took over some state institutions and, as shown in the analysis and backed by Al-Tamimi (2015a: 125) promoted them as its own during the caliphate period.

Mampilly's second hypothesis, regarding 'secessionism or ethnonationalism', only allows for a distinction between secessionist rebel groups that seek power in the periphery, and ethnonationalist rebel groups seeking power at the center of a state. In this regard, the Islamic State was designated as a secessionist group, because it did not want to overthrow the governments of Iraq and Syria to take control of the government of these states but instead intended to establish an entirely new state according to its ideals. It is worth noting that Mampilly's argument, that the secessionist character of rebel groups is useful in building a more effective governance system, is based on two premises. The first is that secessionist groups are more likely to be measured by their governance performance than ethnonationalist groups,

which seek power at the center and secessionist groups therefore need to put more emphasis on their governance (Mampilly 2011: 77). The second premise is that the international community prefers secessionism over turbulent coups so that "secessionist leaders may also be positively influenced by the international community's clear preference for nation-state-like actors" (Mampilly 2011: 77). The first premise certainly applies to the Islamic State, since the establishment of an independent caliphate was a long-awaited goal of the Islamic State Movement and the organization wanted to prove that it was capable of establishing and managing a viable state when the opportunity arose to bring this vision to reality. The second premise, on the other hand, does not apply to the Islamic State at all, even though the group can be classified as secessionist. The Islamic State has never allowed itself to be influenced by the international system and, in fact, "wanted to become an international pariah" (Winter 2018: 103).

Mampilly's third hypothesis is that the adoption of a Maoist organizational structure can increase the effectiveness of the governance performance of a rebel group (Mampilly 2011: 78). He argues that

> "[rebel] leaders who take seriously Maoist ideas – specifically, Mao's emphasis on conventional warfare, disciplined cadre, a prolonged period of political mobilization, and the development of broad-based civil administrative structures that function to incorporate the peasantry into the insurgent organization – must devote considerable resources to their governance efforts" (Mampilly 2011: 78).

The fact that the jihadists often adopted ideas from Mao and other revolutionaries such as Giap, Guevara, and Marighella has been extensively documented and analyzed by Whiteside (2016). Abu Musab al Suri, an influential jihadist military strategist, adopted many ideas from such historical personalities in his magnum opus *Global Islamic Resistance* and significantly influenced the founder of the Islamic State Movement, Abu Musab al Zarqawi (Whiteside 2016: 6). Whiteside has gone to great lengths to prove that the Islamic State has, since its establishment, adopted a Maoist strategy of survival in its doctrine which allows for the greatest possible flexibility and resilience, and which is also reflected in its organizational structure (Whiteside 2016: 5).

Mampilly's fourth hypothesis is that the effectiveness of a rebel group's governance increases if it has a unified political command which is not "riven by multiple and competing poles of power" (Mampilly 2011: 80). The advantages regarding the ability of decision-making in a rebel group with a unified political command are self-evident. For the period under study in this thesis, it can be stated that the Islamic State had a unified political command under the leadership of Abu Bakr al-Baghdadi and that important leadership personalities have only been

replaced when they have died in attacks, for instance after the death of Abu Muhammad al-Adnani (Johnston et al. 2019: 103).

Although Mampilly's next four hypotheses are valuable for the purpose of conceptualizing other rebel groups, they do not need to be discussed in great detail when applied to the Islamic State. Mampilly argues that if minority factions are not compensated, disruptions in rebel governance performance are likely, and that in times of relative peace, rebel groups can invest more effort into improving their governance in order to make it more effective (Mampilly 2011: 81). He also argues that "if an insurgency is able to co-opt humanitarian organizations into its governance project, then it is more likely to develop an effective system of governance" (Mampilly 2011: 90). The final hypothesis is that if local or transnational civil society actors exert pressure on a rebel group, its governance will eventually improve (Mampilly 2011: 91). Minorities in areas controlled by the Islamic State, such as Yazidi, Shiite, or Christian communities, had to systematically subordinate themselves, and nevertheless still regularly became victims of atrocities or displacement (Del Re 2015; Dulz 2016; Tschantret 2018). Also, cultural sites and religious sanctuaries deviating from the Islamic State's ideology were often publicly and ritualistically destroyed (Shabab/Isakhan 2018). Therefore, the matter of the Islamic State compensating minority factions can be disregarded. Furthermore, between 2014 and 2017, the Islamic State never saw periods of temporary peace in which it could have, according to Mampilly's argument, invested more resources in its governance project. Had there been such periods, the Islamic State would certainly have invested even more effort into the professional administration of the territories under its control, considering that state administration is a central component of its ideology (Tønnessen 2018). Humanitarian organizations were not included in the governance project of the Islamic State. Civil organizations that were already active in areas controlled by the Islamic State were at best allowed to continue their work under its rule (Khalaf 2015b: 49). The same applies to influence from transnational and local civil society actors. Financially, the Islamic State was not dependent on foreign donors who could otherwise have influenced its governance (Heißner et al. 2017: 3). The Islamic State has also not allowed itself to be pressured by human rights organizations and other social organizations.

Applying Mampilly's hypotheses to the Islamic State fulfills three central functions. Firstly, examining the Islamic State through this analytical framework offers a better understanding of it and its governance project. Secondly, such an application makes it easier to compare the Islamic State with other rebel groups involved in governance activities. Thirdly, the application of particularly the last four criteria to the Islamic State shows that these hypotheses might have

been developed with a view to groups which were more willing to negotiate and make concessions and were less violent and aggressive than the Islamic State. It also shows that, although the Islamic State meets many criteria that should reduce the effectiveness of its governance, it has established a sophisticated system of highly formalized bureaucratic rebel governance that did not collapse by itself, but mainly through military interventions in Iraq and Syria. The extent to which these factors impact the effectiveness of rebel governance must therefore be questioned.

5. Conclusions

The initial concern of this thesis was that the Islamic State's rebel governance, while not entirely unstudied, has to date largely remained under-researched. While the many facets of the Islamic State have been thoroughly researched in various disciplines, only a few scholars have included insights from Rebel Governance in their studies. Furthermore, research in Rebel Governance shows that the Islamic State has been quite under-researched in this particular discipline compared to other rebel groups. This thesis therefore acts as a connective element between different scholarly fields that have not previously interacted enough. It also offers an insightful research perspective on the Islamic State, while simultaneously providing a Rebel Governance case study which offers an in-depth portrait of the Islamic State's governance, supported in numerous sections by a qualitative analysis of administrative documents, many of which have not previously been analyzed in studies on the Islamic State.

This thesis was therefore built on the following research question: in what ways did the Islamic State engage in rebel governance during the height of its territorial control in Iraq and Syria between 2014 and 2017, and how can the utilization of concepts and insights from Rebel Governance, and the qualitative analysis of Islamic State administrative documents, improve our knowledge of the Islamic State's rebel governance and help to generate new insights into it?

Initially, the insights and concepts of Rebel Governance were presented in a literature review, and the subsequent analysis section has provided profound and novel insights into the Islamic State's rebel governance and illuminated very under-researched areas about which only a paucity of literature has been available to date. In particular, the comprehensive analysis of primary sources, and the new insights into the Islamic State's governance which derived from it have made under-researched areas of Islamic State governance more accessible and understandable, which has resulted in both a broad and in-depth portrait of Islamic State governance.

In addition to the new contributions this thesis has been able to make, its limitations must also be mentioned. The strength of this work lies primarily in the combination of theoretical and empirical work. From a theoretical perspective, however, it must be acknowledged that the Islamic State has clearly demonstrated that an insurgent group is also capable of establishing a professional insurgent bureaucracy, even if contradictory criteria are met, which ultimately also leads to a critique of the existing assumptions regarding the factors impacting the effectiveness of rebel governance. From an empirical perspective, it must be noted that the administrative documents of the Islamic State do not provide a complete picture of Islamic State governance, and multiple local orders were only partially revealed by administrative documents in certain cases, such as the punishment practices by the Diwan al-Hisbah in Mosul and Homs. Moreover, the study is so broad that there was limited space for many aspects of Islamic State governance, even though many subsections of the analytical section warrant studies of their own.

The literature review in this thesis has primarily introduced Rebel Governance as a discipline and illustrated its thematic foci. Since the discipline is deeply embedded in International Relations, references were made to debates upon which Rebel Governance is built, such as those on state sovereignty and its appropriation by non-state actors. Furthermore, debates around so-called *ungoverned spaces* and *black spots* were critically reflected upon. Throughout the literature review, it has also been illustrated that groups such as the Taliban, the SPLM/A, RCD, LTTE, and FARC, have already been studied intensively in the discipline, and thus the prominent methodological approaches in those studies were highlighted. The exposition of the thematic strands in the literature review structured both the ensuing analytical section of this thesis and the evaluation of the primary sources.

In the analytical section, firstly the history of the Islamic State was summarized, emphasizing that the Islamic State Movement as a whole has a fairly long history, and that some aspects of its history have also shaped its governance. Subsequently, the decline of the caliphate was explained, so that the ensuing analysis was always underpinned by historical knowledge about the Islamic State's evolution. The organizational structure of the Islamic State between 2014 and 2017, and the ways in which individual administrative institutions were related to each other, were then outlined. The system of the Wilayat was likewise explained, and central institutions such as the Khalifah, the Shura Council, the Delegated Committee, the individual Dawawin, and the Offices and Committees were presented, and their functions illustrated. This overview was not only helpful in deepening the understanding of the Islamic State's organizational structure but also supported the qualitative analysis of primary sources, since the administrative documents regularly mention administrative bodies of the Islamic State.

The analysis of the regulation of commercial production illuminated how the Islamic State assumed control of entire economic sectors in order to improve its own financing. This included natural resources such as oil and gas, interventions in the agricultural sector, and the systematic appropriation and excavation of antiquities for illicit trade. Additionally, the functions and collaboration of the Diwan al-Rikaz (Diwan of Resources), the Diwan al-Zira'a (Diwan of Agriculture), and the Diwan al-Khidamat (Diwan of Services) were highlighted in this context. Concerning taxes and fees, it was demonstrated that the Islamic State levied taxes such as *zakah*, *jizya*, and *khums*, all of which derive from different ideological foundations and serve different purposes. It was also emphasized that it is too simplistic to regard the collection of zakah only as a method of financing the Islamic State. The regulations for civilian businesses also demonstrated which religious and ideologically motivated regulations – such as the closure of stores during prayer times – the Islamic State enacted, which regulations were security-related – such as cutting off internet access and banning of satellite dishes – and which regulations – such as fixing bread prices – were primarily pragmatic.

The section devoted to investigating civilian life under Islamic State rule shed light upon religiously justified dress codes, behavioral rules, travel restrictions, and sex segregation, and the analysis was substantiated through the use of a wealth of primary sources. In contrast to such ideologically motivated regulations, pragmatic or security-related regulations have to date received less attention. An examination of these was important in order to complete the overall portrait of the Islamic State's governance. Such regulations included speed limits, waste disposal regulations, and banning mobile phones. The severe interventions into civilian life by the Islamic State's police and security apparatus were likewise assessed, while illustrating that such interventions were arguably worse in some areas, such as Mosul, than in others, such as Homs. This phenomenon is best explained as a result of multiple local orders, which were also often observed in other rebel-governed areas. Many of these interventions into civilian life, and further interference, such as the establishment of checkpoints with identity checks at which fugitives were to be prevented from leaving, reflect an absolutely totalitarian state that offered no room for civilian agency.

The examination of the Islamic State's judicial system also showed that the courts intervened strongly in civilian life, ordering executions and confiscations, and – from the Islamic State's point of view – they played a crucial role in legitimizing its totalitarian rule and giving the atrocities committed a semblance of legality. The evaluation of documentary evidence here further supports Revkin's argument that the Islamic State wanted to be perceived as a state based on justice and legal integrity. Although the Islamic State endeavored to establish its governance

institutions as professionally as possible, administrative documents suggest that the competencies of individual institutions differed from region to region or were not as clear in practice as formally specified, so that the fields of activity of the *Diwan al-Qada wa al-Mazalim*, the *Diwan al-Amn al-Aam*, and the *Diwan al-Hisbah* overlapped in some cases.

The treatment of minorities under the rule of the Islamic State has primarily highlighted the treatment of Shiites, the genocide and enslavement of the Yazidis, and the expulsion of Christians between 2014 and 2017. To support the analysis of administrative documents on the murder, enslavement, and expulsion of minorities, religious writings, and secondary literature were additionally employed to illustrate the ideological justifications which the Islamic State invoked to legitimize these crimes. Such sources have demonstrated in particular how the Islamic State's approach towards Shiites differed from that of al-Qa'ida. They also illustrated why slavery was not only permissible for the Islamic State, but a necessity for its doomsday vision, and highlighted that Christians belonged to a protected religious minority, unlike Yazidis who were designated as 'original disbelievers', and therefore no genocide was committed against Christians as it was against the Yazidis.

An assessment of the Islamic State's social services revealed which services were offered in which areas, and what strategic goals were behind them. These goals include the intention to enhance legitimacy, both internal (i.e. Islamic State members) and semi-internal (i.e. civilians as forced members of the caliphate), and preventing a loss of support. Therefore, the administration of the Islamic State's general infrastructure was evaluated and supported by documentary evidence, which provided insights into public electricity administration, water conservation measures, and the distribution of oil and gas. Also, the activities of the *Diwan al-Da'wah wa al-Masajid* were outlined, showing how it worked as an instrument for indoctrinating the population. Furthermore, the Islamic State's ideologically tainted education system, and the measures implemented therein, were discussed. These included the opening of new schools, obligatory shari'a sessions for teachers, sex segregation in schools, the cancellation and replacement of school subjects, and the often inadequate maintenance of higher education. Focusing on the health sector, its importance for the Islamic State's governance was strongly emphasized, as its collapse would have quickly led to a loss of support and protests against the Islamic State. The documentary evidence and propagandistic material portrayed a highly fragile health sector since many qualified personnel had fled, to such an extent that the Islamic State even drew attention in its propaganda to the urgent need for support there.

The examination of the symbolic governance of the Islamic State illustrated that symbolic acts such as the destruction of the Sykes-Picot border between Iraq and Syria and the reopening of a luxury hotel with free entry served propagandistic purposes and, in the case of the former, were linked to historical and ideological narratives such as the general rejection of Westphalian state borders and, in the case of the latter, were intended to suggest a functioning and even flourishing caliphate. The systematic renaming of cities and the introduction, at least in a symbolic capacity, of its own currency also vividly illustrate that the Islamic State intended to implement its religious and political vision in every conceivable way in order to come close to its ideal of a caliphate.

Drawing from concepts from Rebel Governance and the extensive portrayal of the Islamic State's governance, the group was systematically conceptualized based on Furlan's dimensions of insurgent governance and Mampilly's hypotheses about factors impacting the effectiveness of rebel governance. While the conceptualization based on the dimensions of insurgent governance completed the portrait of Islamic State governance, these dimensions were also critically evaluated. Conclusively, utilizing Furlan's dimensions suggests that the Islamic State can be seen as an Islamist insurgent group that discriminates between population groups, regards civilians as subjects of its rule, uses coercion to generate compliance, does not allow agency of other groups or civilians, whose institutions and personnel are aimed at both maintenance and innovation, whose bureaucracy is highly formalized, and whose executive style is strictly hierarchical.

As regards factors impacting the effectiveness of rebel governance, the Islamic State is a particularly interesting case study. Following substantiation of the assignments in Mampilly's categories, the discussion of the impact factors themselves revealed that, despite the fact that many factors which should have limited the Islamic State's effectiveness to govern were met, and several factors that make effective rebel governance more likely were not met, the Islamic State in fact established a highly efficient bureaucratized system of insurgent governance. This thesis therefore not only provides an extensive portrait of the Islamic State's rebel governance, backed by both theoretical and empirical analysis, but it is simultaneously able to challenge existing assumptions about the effectiveness of insurgent governance, and suggest that concepts in Rebel Governance which aim to include Islamist insurgent groups need to be reconsidered and adapted.

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Appendix

Appendix I: Administrative Documents from the Islamic State in a Rebel Governance Framework [to be found on the DVD attached to this thesis].

Appendix II: Handbook - Administrative Documents from the Islamic State in a Rebel Governance Framework [to be found on the DVD attached to this thesis].

Appendix III: Nations Online Project (2020): *Political Map of Iraq*. URL: https://www.nationsonline.org/oneworld/map/iraq_map.htm [last accessed: January 12, 2021].

Appendix IV: Nations Online Project (2020): *Political Map of Syria*. URL: https://www.nationsonline.org/oneworld/map/syria-map.htm [last accessed: January 12, 2020].
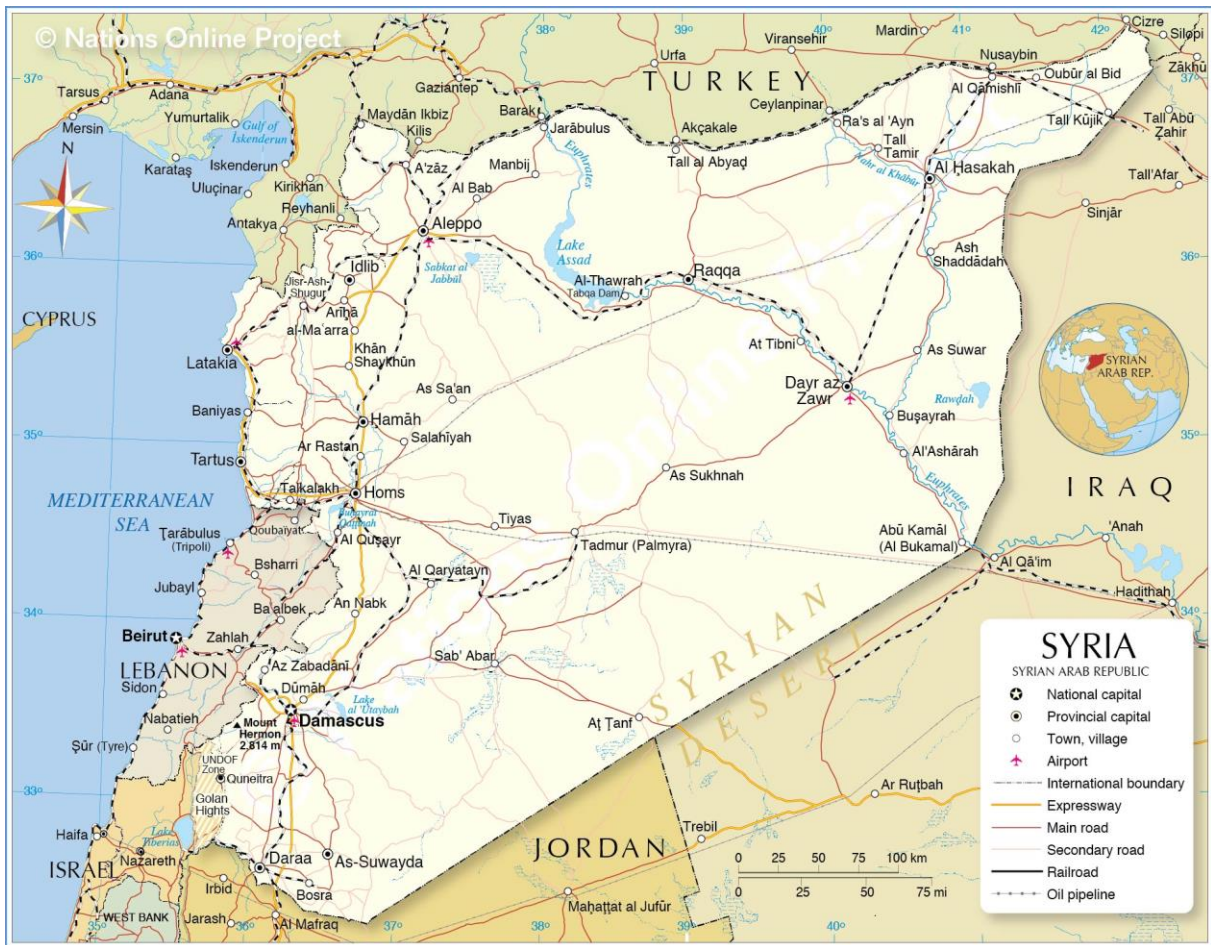
Appendix V: Al-Tamimi, Aymenn J. (2015b): *Specimen 1C: List of Hudud Punishments (Aleppo Province)*. URL: https://www.aymennjawad.org/2015/01/archive-of-islamic-state-administrative-documents [last accessed: January 29, 2021].

Blasphemy against God	Death
Blasphemy against the Messenger	Death even if he repents
Blasphemy against the religion	Death
Adultery	1. Stoning to death for the chaste [if married] 2. 100 lashes & banishment for a year for the unchaste [if unmarried]
Homosexuality	Death for the penetrator and receiver
Theft	Cutting off the hand
Drinking wine [alcohol]	80 lashes
Calumny	80 lashes
Spying for the interests of the disbelievers	Death
Apostasy from Islam	Death
Highway criminality	1. Killing and taking wealth: death and crucifixion 2. Killing: death 3. Taking wealth: cutting off the right hand and left food 4. Terrorizing the people: banishment from the land

(Translation: Aymenn J. Al-Tamimi)

Appendix VI: Al-Tamimi, Aymenn J. (2016a): *Specimen 13S: Reprimand Penalties for Various Offences, Mosul (2014)*. URL: http://www.aymennjawad.org/2016/01/archive-of-islamic-state-administrative-documents-1 [last accessed: January 29, 2021].

Case	Reprimand Penality
Opening store/shop during prayers	Locking the store/shop for 48 hours, notifying the accused, pledging to never repeat the violation
Locating a man outside the mosque during prayers	- Advising the man to attend the mosque - If he refuses, he shall be notified and summoned to the Hisba Center
Not confining to women's Islamic dress code	Taken into custody in Hisba Center, male custodian forced to buy her abaya, custodian flogged 20 times in front of her
Men who wear: - Clothes which resemble those worn by infidels or women - Tight clothes - Shaved beards - Accessories such as bracelets and chains	- To be held custody in Hisba center for a day - Shave his head - Change his clothes in the presence of his custodian - Flogging 15-30 times
Harassing women	- To be held in custody for 3 days - Flogging 30-50 times
Catching a non-married couple (male and female) alone in a vehicle or closed room	Flogging of male 15–30 times, summoning the custodian of the female, both to sign pledges
Plucking eyebrows (male)	- Flogging (20 times) - Advising - Signing a pledge
Carrying a device with images that violate Shari'ah	- Foreign images: flogging (20-30) times - Deleting images

(Translation: Aymenn J. Al-Tamimi)

Appendix VII: Al-Tamimi, Aymenn J. (2015b): *Specimen 9P: List of Fines for Violations of Hisbah Regulations, Homs Province.* URL: https://www.aymennjawad.org/2015/01/archive-of-islamic-state-administrative-documents [last accessed: January 29, 2021].

Islamic State
Wilayat Homs
Hisbah Centre
No.
Date: 4 Muharram 1437 AH

In the name of God, the Compassionate, the Merciful

Praise be to God and prayers and peace be upon the Messenger of God Muhammad bin Abdullah (SAWS). As for what follows:
As-salam alaykum wa rahmat Allah wa barakatuhu.
To the amirs of the offices and divisions, here is a list of fines for you with regards to violators:

- Fleeing from the men of Hisbah: 39 lashes and a fine of 5000 [Syrian pounds] and imprisonment for 5 days with attendance of a Shari'a session
- Avoiding prayer: 39 lashes and a Shari'a session
- One packet [of cigarettes]: 2500 Syrian pounds
- Packet with a woman: 5000 Syrian pounds
- Adornment and wearing tight garments and not adhering to Shari'i dress: 5000 Syrian pounds
- Revealing the two eyes: 2000 Syrian pounds
- Not wearing gloves or stockings: 1000 Syrian pounds
- Shaving the beard and not adhering to the Sunna of the Prophet (SAWS): 2500 Syrian pounds
- Letting down the shawl: 1000 Syrian pounds
- Forging ID: 10000 Syrian pounds and confiscation of the used ID
- The driver who carries violators: 5000 Syrian pounds for every passenger
- Not bearing ID: 1000 Syrian pounds
- Confiscation of every head of sheep with a bell on it

May God grant you success and direct you to what He loves and is pleased with.
Your brother, servant of the Hisba:
Abu Julaybib al-Jazrawi

Islamic State
Wilayat Homs

(Translation: Aymenn J. Al-Tamimi/Rasha Al Aqeedi)

Appendix VIII: Statutory Declaration

Universität Trier
Fachbereich III / Politikwissenschaft
54286 Trier

<h1 align="center">Eidesstattliche Erklärung*</h1>

Hiermit erkläre ich,

Name: Teiner	**Vorname:** David
Geb. am: 17.04.1994	**Matr. Nummer:** 1142252

an Eides statt gegenüber dem Fach Politikwissenschaft der Universität Trier, dass die vorliegende, an diese Erklärung angefügte Masterarbeit:

> **Thema der Masterarbeit:** The Islamic State's Rebel Governance: A Combined Approach of Conceptual Classification and Qualitative Analysis of Administrative Documents

> **Titel der Lehrveranstaltung:** Abschlussmodul - Masterarbeit

selbständig und ausschließlich mit Hilfe der im Quellen- und Literaturverzeichnis aufgeführten Texte angefertigt wurde.

Trier, den 02.02.2021

Datum und eigenhändige Unterschrift