THE ISIS FILES

Inside the Islamic State in Mosul: A Snapshot of the Logic & Banality of Evil

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The Islamic State’s capture of the Iraqi city of Mosul in June 2014 was an astonishing historical event that sent shock waves around the world. For the people of Mosul, it heralded a period of devastation that has been documented through several harrowing accounts. In many ways, The ISIS Files repository is another collection of primary sources that offers valuable insights into this history; but this time, from within the Islamic State organization itself. The purpose of this article is to provide a detailed overview of The ISIS Files, their limitations, the historical context from which they emerged, and the thematic tranches that make up the collection.

The ISIS Files provide a unique cross-sectional snapshot of life in Mosul under the Islamic State, spanning doctrinal guidance from its command to the paperwork of its bureaucracy to the notes of students in its classrooms. The picture that emerges from this repository is revealing in both its range and complexity. On the one hand, documents from the Islamic Police and Agriculture departments tell of an organization seemingly obsessed with bureaucracy and institutionalizing every detail of its system of control. On the other, Arendt’s “banality of evil” comes to mind when reading the paperwork of its real estate and zakat (alms tax for the poor) offices, or the bored scribblings of da’wa (proselytization) and military students in the Islamic State’s classrooms. By understanding The ISIS Files as a snapshot of life under the Islamic State’s control, the publications that will accompany each tranche of primary source materials released on the online repository have an important role to play in establishing their historic and strategic context.

Limitations

For scholars and practitioners alike, primary source materials can offer the most telling insights into a phenomenon, but they can also be fraught with problems. Of course, every collection will have its own limitations and it is important to acknowledge those inherent to The ISIS Files repository. First, The ISIS Files are limited by time and space constraints, as they are mostly dated around 2015-2016 and relate to the area of Nineveh province—specifically Mosul and its surroundings—where they were collected in early 2017. While the range of documents contained in
the collection is broad in its thematic scope, they pertain to a single location and a narrow window of time.

The means by which the materials were collected has been covered previously. The documents in The ISIS Files came from multiple locations and departments, and there was no formal process underpinning the primary source collection. Of course, these issues are not unique to this collection, and other repositories of primary source information, especially those recovered during times of conflict, have also had to manage these considerations. Such issues are just par for the course when it comes to using such primary source materials.

Acknowledging these limitations does not diminish the significance of The ISIS Files. Rather, it highlights their value and the sober, methodical way The Program on Extremism and its partners, such as The New York Times, Iraqi scholars, and other collaborators have approached the process of archiving, translating, redacting, and analyzing these materials. As a cross-sectional snapshot of the movement indicative of a certain time and location, providing the appropriate historical and strategic context for the materials emerged as not only an ethical imperative when releasing such materials, but also a means to address the collection’s limitations. The publications that will accompany the release of each tranche of documents have been authored by some of the leading Western and Iraqi scholars of the Islamic State. It is important to now position The ISIS Files within the long history of the movement.

**Historical Context**

The history of the Islamic State movement stretches from its formative years as a wandering cadre under the leadership of Abu Musab al-Zarqawi in the 1990s, to the 2020s with wilayaat (provinces of the Islamic State) around the world. This multi-decade history can be broken into four periods characterized by broadly distinct historical and strategic traits. The first, spanning from the 1990s to 2006, is defined by al-Zarqawi’s leadership and saw the group move from the training camps of Afghanistan to Iraq where, under the name Jama-at al-Tawhid wa-l-Jihad, it rose to notoriety for waging a bloody sectarian insurgency. The
establishment of its first self-declared state, the Islamic State of Iraq (ISI) in October 2006 heralded the beginning of what could be described as the second period of its history. It was a tumultuous time for the movement, from the zenith of establishing an Islamic “State” to the nadir of near-obliteration at the hands of the Sunni sahwa (Awakening movement) and U.S. forces. It was also a period characterized by the leadership of Abu Hamza al-Muhajir and Abu Umar al-Baghdadi, who worked to rebuild the organization. Abu Bakr al-Baghdadi ascended to the group’s top leadership role in 2010 and continued the rebuilding process. This broader historical context, and this second historical period in particular, is vital to understanding the Islamic State movement because so much of the strategic roots for the Islamic State’s re-emergence in 2014 can be found here.

Spanning from 2011 to 2016, the next period of the movement’s history is characterized by transnational expansion. The organization changed its name to the Islamic State in Iraq and al-Sham (ISIS) in 2013, and soon after its capture of Mosul in June 2014, the group declared that it had established a caliphate and changed its name again, this time to the Islamic State. This was a time of unprecedented success as the Islamic State controlled territories across Syria and Iraq and established transnational provinces across the Middle East, Africa, and Asia. From 2016 to today, the fourth period of the Islamic State’s history is characterized by decline, as it lost all territorial control in its heartlands of Syria and Iraq and quickly settled into the battle rhythms of a long-running insurgency.

The ISIS Files repository emerges from its Iraqi capital of Mosul during that crucial time of transition between its third and fourth periods (mostly dated 2015 to 2016). This historical context offers important insights into both the significance of the documents as a standalone collection, but also the importance of appropriately positioning the repository within this broader history.
Thematic Tranches & Analysis

The ISIS Files offer a unique glimpse into the inner workings of the Islamic State bureaucracy in the Mosul area, the people who implemented it, and those who were forced to live under its brutal occupation. With documents dated from as early as 2014 and later documents from as late as 2017, these files offer important insights into the evolution of the Islamic State’s governance practices as it sought to establish its system of control through to its decline back into an insurgency. The most prominent tranches of materials by theme are agriculture and livestock (37%), Islamic police (25%), zakat (15%), and military (7%). The remaining documents cover themes such as da’wa (proselytization), hisba (morality enforcement), health, real estate, education, judiciary and grievances, women, ideology, and services. The files seek to help to grow interdisciplinary research in a number of areas and, when considered in their appropriate context, have the potential to inform better strategic-policy decisions. The collection also offers a human perspective of the Islamic State, with each file detailing the lives of those that lived under the Islamic State’s occupation. This personalized view often juxtaposes with the top-down strategic-level analysis of the movement that dominates the research field.

Agriculture

The largest tranche of files in the repository relates to the Islamic State’s Department of Agriculture and Livestock. These files show that the Department of Agriculture and Livestock used taxation and confiscation as key sources of revenue. One of the largest collections of documents in this category relates to rental contracts that reveal the Islamic State’s systematic confiscation of land from those deemed undesirable, including Shia, Christians, Yazidis, and Sunni Muslims who were deemed unrepentant ‘apostates’. The documents provide details on the land, its size, whom the land was confiscated from (including their religion), who rented the land, and even what was to be farmed on it. In its efforts to exert control, the Islamic State police were deployed to enforce the department’s rulings.
A second batch of documents in the Agriculture collection are the contents of a briefcase owned by an Islamic State administrator. The “briefcase files” include budgets, revenue sheets, disclosures of assets, and stocks, indicating they belonged to a relatively senior bureaucrat in the management of the local agriculture department. This collection included a debate on the increased price of flour, with one bureaucrat noting that the Islamic State could not fix prices, as this was “not legal according to Sharia law, because God alone fixes prices.” Other agriculture files include public announcements, pledges to sow specific crops, permits specifying what was approved for growing and harvesting, and receipts of crop sales. Overall, these files highlight the Islamic State’s top-down approach to governance, including the release of several directives from the Department of Agriculture and Livestock on the proper way to operate the ministry.

**Islamic Police**

Documents related to the Department of Islamic Police constitute a quarter of The ISIS Files repository. Many of these files are complaint forms, several for petty crimes (such as stealing or selling cigarettes) while others involve disagreements with neighbors over money, land, and property. The Islamic Police seem to have played an important role in mediating disputes with cases in the files including a complaint by a father that his son was not behaving appropriately as a Muslim, or accusations that pledges to the Islamic State had not been made. Interestingly, some disputes pre-dated the Islamic State’s rule, suggesting that some individuals may have thought that the organization would be a useful mediator or enforcer for such disagreements. Other cases relate to acts of violence or domestic abuse. A particularly interesting batch of complaint files track a singular case over a two-week period starting from January 2016. The collection also shows that cases moved across multiple Islamic State departments. For example, some cases originated elsewhere, such as the Department of Agriculture and Livestock, or were later referred to another department by the Islamic police for additional litigation, for instance by the hisba or judiciary and grievances. This suggests that the Islamic State’s bureaucracy functioned much like any other government bureaucracy, with divisions of responsibility that meant
cases would pass through different departments on their way to resolution. While interconnected to the Islamic police, *hisba* were tasked with enforcing Islamic morality in public.\(^{39}\)

**Zakat**

Almost all the files related to *zakat* (alms tax for the poor) are accounting forms related to the receipt of funds. While these files may seem mundane, they highlight the Islamic State’s systematic efforts to collect money from the people who lived under its occupation. Such bureaucracy included daily receipt journals,\(^{40}\) monthly budget worksheets,\(^{41}\) and even formal receipts to those who had given funds.\(^{42}\) *Zakat* collected by the Islamic State referred not only to cash donations, but also included agriculture and livestock donations.\(^{43}\) This collection of money was carried out in a methodical (and typically involuntary) manner, and represents just one of the many ways the Islamic State enforced its version of Sharia law on locals.

**Military and War Spoils**

The fourth major tranche of files refers to military and war spoils.\(^{44}\) A portion of these documents relate to military education, including instructional manuals and textbooks,\(^{45}\) student notebooks,\(^{46}\) and exams.\(^{47}\) Most of the training materials in this collection concerned conventional military operations and strategy, including analyses of great historical battles such as the Battle of Dunkirk during the Second World War,\(^{48}\) which reflected the Islamic State’s strategic focus at the time, i.e. maintaining convention control of territory. The military files also contained information on those who joined the Islamic State as fighters spanning pledges,\(^{49}\) a hand-written list of fighters linked to different military forces,\(^{50}\) and graduate certificates for students who have passed its military courses.\(^{51}\) Several documents referred to suicide bombings or martyrdom operations, including a call for all members of society to carry out such attacks\(^{52}\) and the wills of several perpetrators.\(^{53}\) Finally, the war spoils documents detailed items that the Islamic State had pillaged during their occupation and claimed as their own.
Other Collections

Other departments and documents represented in The ISIS Files repository include da’wa, hisba, health, real estate, education, judiciary and grievances, women, ideology, and services. The real estate files include house requests, rental contracts, property inventory, illegal occupations, and furniture requests. The documents illustrate how the Islamic State stole property from those they deemed undesirable and doled it out to its members. The files show these properties were generally not given out to members for free, but rather they were rented out to individuals as a source of revenue for the organization. This batch also includes a 28-page document detailing the structure of the Real Estate Department.

Most of the documents related to ideology were books, which were not translated as part of this project. The Islamic State spread its ideology to the population through local proselytization efforts that are captured in its da’wa documents, with a third of the files in this tranche related to sermons by Islamic State preachers delivered in Nineveh province. These sermons focused on topics including tawhid (monotheism), al-wala’ wa-l-bar’a’ (the doctrine of loyalty and disavowal), and the Islamic Festival of Sacrifice, Eid al-adha. Reflecting the importance of ideology to the Islamic State, Sharia advisers were present even at the battalion level to support its fighters. Other files in this selection cover information on religious courses and the personal reflections of an individual who was participating in a course.

The collection of hisba files includes a mix of documents, including forbidden behaviors, monthly incident reports and the consequences of such behaviors, and member registration forms. As the hisba were tasked with enforcing Islamic morality in public, these cases were often interconnected with the Islamic police.

Another way the Islamic State enforced its governance was through the Department of Judiciary and Grievances. This collection of files is intimately connected to the Islamic Police files, as many of the documents are witness interrogation records which are connected to Islamic Police cases for petty crimes and disagreements with neighbors. Highlighting
the administration of the department, there is a document outlining the rules for implementing judicial bureaucracy, and another that refers to templates for more than fifteen different legal documents required by the courts. There was even a specific process for revising these templates by raising such issues with “the Emirs of the courts and the Judges of the Wilayaat.”

How the Islamic State viewed its governance, and its long-term plans for the future, are evident through its education files. The Islamic State invested in creating its own education system and textbooks. Subjects covered in the Islamic State’s education system include Arabic, geography, grammar, history, mathematics, science, and religion. Finally, many of the documents in the repository touch on the lives of an often-ignored sub-section of society—women. The files related to women’s lives under the Islamic State’s rule are interconnected to several other themes and departments represented in the collection. However, some of the greatest insight into women’s lives under the Islamic State comes from the Islamic police files, detailing the cases of female claimants.

**Miscellaneous**

In addition to releasing the initial collections with the publication of this repository, The Program on Extremism decided to release several miscellaneous files alongside this report, including a letter that pre-dates the Islamic State from Al-Qaida in the Arabian Peninsula to the then mujahideen in Iraq, announcements regarding territorial gains, and a statement on the US-Kurdish alliance and President Obama. These documents also include a smaller collection of files on other services and departments operated by the Islamic State related to subjects such as orphanages, its infamous media department, and three files from the office of Wali, the provincial governor’s office. Furthermore, several files released in this collection relate to the implementation of services, including water, electricity, and motor vehicles. While many of the themes such as agriculture and zakat refer to what the Islamic State took from civilians, and others such as hisba, Islamic police, and judiciary and grievances refer to how it regulated them, the implementation of services
shows how the Islamic State aimed to provide for civilians under its occupation while seeking to demonstrate its legitimacy.

Research Agenda: Moving Forward

As The ISIS Files are released to the public over the coming months, the original primary sources will be accompanied by English translations of the Arabic content and detailed analyses provided by leading scholars of the movement. At present, twelve major publications are scheduled for release, with each focused on one of the following themes: ideology, real estate, judiciary and grievances, da’wa, military, Islamic police, education, agriculture, health, hisba, women, and zakat. These analyses will each reflect the expertise of its authors and situate the various tranches of The ISIS Files collection into the context of the movement’s history and its constantly evolving strategies. In 2021, an overarching report will be published that brings together not only the findings of these studies but also the broader scholarly literature to assess the Islamic State’s evolution, especially over the period covered by The ISIS Files repository (circa. 2014 to 2017), and its implications for scholars and strategic-policy practitioners.

The historical and strategic significance of The ISIS Files collection will not be lost on those who take the time to peruse the repository and read the analyses that accompany its thematic tranches. To do so responsibly requires a sober and considered approach, one which recognizes that the value of any collection can only be realized by being aware of its limitations, conscious of the sacrifices necessary to make such a collection available, appreciative of its unique insights, and always thoughtful of how it fits into a broader historical and strategic context. These have been of paramount concern for the Program on Extremism as it has planned and rolled out The ISIS Files project. Most importantly, The ISIS Files are yet another reminder of the human tragedy of war, the persistent threat of violent extremists, and the perpetual need to understand these movements as the first step towards preventing and countering them.
One personal account of daily life under the Islamic State came from “Mosul Eye”, later revealed to be the pen name of Moslawi historian Omar Mohammed. ‘Month: June 2014’, Mosul Eye. https://mosul-eye.org/2014/06/


The Islamic State bureaucracy is a complex and interconnected system. As such, it was decided to divide the files thematically and files are often tagged across multiple themes.

For example, a case involving the same individuals over a two-week period in January 2016, from complaint to resolution of the issue: The ISIS Files 1_000146; The ISIS Files 1_000147; The ISIS Files 1_000148.

For example, a directive from the Agricultural Department on the non-payment of rent: The ISIS File 11_000943.


For example, a 28-page file detailing the structure of the Real Estate Department: The ISIS Files 34_001560_01.

For example, a handwritten note acknowledging zakat irregularities: The ISIS Files 06_000530.

For example, a personal notebook in which someone describes their knowledge of religion: The ISIS Files 25_001339.

For example, the notebook of a student in a commander course: The ISIS Files 12_000967.


Please find more information on The ISIS Files mission statement, code of ethics, and redaction process here: https://isisfiles.gwu.edu/ethics


For example, please see: The ISIS Files 07_000533; The ISIS Files 07_000534; The ISIS Files 07_000535.

The ISIS Files 02_000272.


These files range from The ISIS Files 20_001096 to The ISIS Files 22_001236.

The ISIS Files 20_001157.

The ISIS Files 29_001447.

The ISIS Files 35_001606

The ISIS Files 20_001099; The ISIS Files 20_001101.

The ISIS Files 11_000943; The ISIS Files 20_001166.

The ISIS Files 01_000070.

The ISIS Files 25_001347.

The ISIS Files 01_000006.

The ISIS Files 25_001347.

The ISIS Files 26_001358.
For example, The ISIS Files 19_001083.; The ISIS Files 19_001090.; The ISIS Files 19_001091.

The ISIS Files 01_000074.; The ISIS Files 01_000081.; The ISIS Files 01_000154.

The ISIS Files 16_001040.

The ISIS Files 21_001175.

The ISIS Files 33_001531.

The ISIS Files 05_000449.; The ISIS Files 05_000450.

The ISIS Files 28_001388.; The ISIS Files 29_001470.; The ISIS Files 36_001651_30.

The ISIS Files 01_000225.; The ISIS Files 36_001651_16.; The ISIS Files 36_001651_30.

The ISIS Files 24_001295.; The ISIS Files 26_001357.; The ISIS Files 27_001370.; The ISIS Files 30_001481.; The ISIS Files 32_001503.; The ISIS Files 33_001532.; The ISIS Files 33_001533.; The ISIS Files 33_001534.; The ISIS Files 33_001535.; The ISIS Files 33_001536.; The ISIS Files 33_001539.; The ISIS Files 33_001540; The ISIS Files 34_001548_06.; 36_001651_36.