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## **Solving the puzzle of terrorist categorization: a study of the administrative and financial structure of ISIS**

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### **Abstract**

This paper will analyze the formation, the structure as well as the maintenance channels of the Islamic State of Iraq and Syria (ISIS), and study the evolution process of its system as a result of various factors that are not observed in other terrorist groups recently. A brief consideration of traditional and new forms of terrorism based on related theories will be mentioned, followed by an overview of the analysis of the administrative structure and financial mechanisms of ISIS. Firstly, we will start with the conceptualization of the terrorist group and analysis of the structure of administration of the organization, and then we will research the economic and the financial pillars of the organization. The study claims that the group has been a new pattern in the last decades for the terrorist organizations because of its state-like structure, the administrative division within a specific terrain under its control and resources that can be exploited for the cause. Compared to other terrorist organizations, ISIS performed a well-structured, a quasi-state proportion of management in accumulation and distribution of resource for active use. The main objective of this article consists of three main bodies divided into the conceptualization of ISIS, the analysis of the administrative structure and the funding sources of ISIS.

**Keywords:** Old and new waves of terrorism, administrative structure, financial mechanism, ISIS

### **Introduction**

Every organization, paramilitary organizations, in particular, needs a relatively stable flow of finance for supplying goods, armaments, recruit newcomers and conduct operations. A terrorist organization requires much more financial and organizational capacity. The existence of extremism, terrorism and a terrorist organization is not something new, neither emergence of this phenomenon in the form of organization. Such organizations existed throughout history and adopted its structure and governance to up-to-date technologies. What makes ISIS distinctive from other organizations; is its quasi-state apparatus, dynamic functionality, hierarchical and disciplined administrative division compared to other terrorist groups, and multi-sourced funding channels. Moreover, the organization could also build an effective recruitment strategy that inspired, attracted and trained many followers not only in the territories under its control, but also in remote areas. The effective use of resources, recruitment of remote followers and its strictly subordinated bureaucratic structure are easily observed distinctive features of the group.

Taking aforementioned distinct features of ISIS into account, this article aims to analyze the structure, method, and ideology of the group based on Neumann's study of old and new terrorism and Rapoport's work of the four waves terrorism in order to define similarities and differences of the ISIS within the existing framework.[1] In other words, the purpose of this article is to analyze and reveal the structural format and funding sources of ISIS in a systematic way and study its unique features and conditions that created that feature. Studying the structural and administrative components of the organization is also very important to understand their decision-making process and operational code, and it will contribute to building a conceptual analysis of the group that differs from other ones.

### What is ISIS?

The dramatic rise and fall of the Islamic State (Islamic State in Iraq and Syria) attracted very strong interests from many civil, political as well as academic centers due to its unprecedented strategy of warfare, administration structure and financing sources for terrorist organizations. To explain such unprecedented elements of the group would require an account of many things, from conceptual inquire to the distinct strategy and method it pursued during its heyday. The article will leave the moral judgment of the acts and ideology of the group untouched and will focus on the structural and operation model along with their effects on the process. From the structural perspective, the group does not fit to other terrorist organizations' depiction that it has an affiliation to some extent.[2] The major distinct elements that mark out ISIS from other terrorist organizations, which play the role of an insurgency seeking to mobilize Muslim followers against the secular governments, are its top-down administrative power with complex structure, the military strategy and planning, and its territorial control with strictly subordinated governance. Such strict chain of authority was not observed in other terrorist organizations. To some extent the structural model is built by ISIS more or less corresponds to the state criteria that has been articulated in the international law rather than to the terrorist organization.[3] The general observation portrays the group as a different pattern than what Peter Neumann called new terrorism. In his study, new type terrorist organizations resemble patterns of sporadic groups with loosely coordinated and cooperated subcontractors that only ideologically linked to the center.[4] The author illustrated the changing trend among terrorist organizations through three variables that elucidated the evolution process from a rigid structure to more flexible and hybrid models. (See Table 1) We will employ the same framework of analysis for analyzing and determining whether ISIS belongs to any established category of terrorism.

Neumann captured the most significant variations in the terrorist organizations' structure, method, and ideology that allowed those groups to adapt to the changing world system dominated by neoliberal principles. At the last quarter of the 20<sup>th</sup> century, organizations structured with top-down command and control, motivated by nationalist or leftist ideas and implementing attacks on selected targets have been replaced with an ideologically linked organizational structure inspired by religious interpretations of the world and mass-attacks on civilians. Although ISIS shares some elements of old terrorism such as a hierarchical administrative and military structure, it still lies in outside of this category of terrorism due to its state-like territorial control, non-military administrative service, and a compound funding system. [5] Old terrorist groups had regular army hierarchy and a clear chain of command and control, but they did not control terrains for practicing a wide range of functions and services.

Al-Qaeda, as the most linked group to the ISIS, is conducting its operations through other groups which pledged their allegiance to him and receive status and investments in return. Thus, al-Qaeda Central as the leader of the global jihadist movement stands aside from tedious and detailed works of planning and operations and only provides financial means and ideological support. These features define al-Qaeda as new terrorism pattern in the study. On the contrary to al-Qaeda's stated features, ISIS has strictly disciplined decision-making, planning and implementing bodies within its administrative structure that share clearly-defined duties and tasks.[5] It also portrays a distinct pattern of terrorism with its tightly integrated bureaucratic bodies and territorial expansion.

It is important to point out the differences between Al-Qaeda and ISIS in their internal structure, ideology, and method in order to have a clear view of the latter. To the extent that ISIS's territorial control in Syria and in Iraq was not supported by the al-Qaeda leaders who condemned ISIS for putting Muslims under a direct threat by other governments through pursuing its premature strategy.[6] Hence, the strategic and structural differences between the groups led to a split between their leadership. These rifts between organizations emanated from deeper causes than a mere struggle for leadership over a global jihad, and thus, indicated inconsistency of unlike structure, ideology, and methods of the groups. One might argue that the structure and strategy that ISIS pursued is a mere recurrence to the old version of terrorism. That would be a half-truth; however, the criteria for old terrorism only partially portray the genuine nature of ISIS. Other aspects of the group such as quasi-state governance, religious inspiration, and extremely lethal mass-executions should also be seriously included into consideration. Some of these peculiarities are conforming to new terrorism. At first glance, we can see some elements of transnationalism in ISIS that has been a widespread trend for new terrorism for its foreign fighters coming from European and Asian countries.[7] But a close look at its top decision-making positions will show that this is not relevant for the group. However, the group, under al-Baghdadi leadership, recruited Iraqi nationals, both from jihadists and Ba'ath circles, to the high posts.[8] This particularistic feature of ISIS has more localized character than Al-Qaeda's recruitment strategy of jihadists from different Muslim communities to its high-ranks. Ideological agenda of ISIS also distinguishes its format from Al-Qaeda. The group meticulously concentrates its strategy and resources to the terrains it controls, while Al-Qaeda preferred to call and direct followers to fight against its far enemies across the world as in case of Madrid bombing in 2004 and the September attack in the USA. Taking all these features into account, our case study resembles a symbiosis of old and new terrorism with extra proto-state elements.

The ISIS has given a dreadful image about itself to local as well as international communities through its extreme violence and brutality. Although the group had a distinct approach to the use of violence since Zarqawi's time, it demonstrated more lethal violence through institutionalized method under al-Baghdadi leadership.[9] This increasing scale and level of violence have emanated from both group and individual sources. Since Zarqawi leadership, the ISIS distinguished with its hatred and lethality against the near enemies such as Shiite people living in Iraq and in Syria rather than focusing on far enemies. Through alliance and amalgamation with the expelled former Ba'athists and isolated Sunni tribes, the proclivity for violence has been deepened within the group. In this regard, if not to consider the level and intensity of the violence, ISIS will correspond to the new terrorism category as it performed great brutality and lethality against the

innocent population through mass-casualty attacks.[10] These two groups clearly share a certain similarity in the method of violence, there was some disagreement nonetheless. Tensions between Al-Qaeda and ISIS were over the former's excess violence and brutality against Muslim civilians, Shiite people in particular.[11] Though the different degree of violence used by Al-Qaeda and ISIS, both terrorist groups are applying to the violence because of the same reasons; as a response to the repression at domestic level and as an instrument to publicize their cause and attract followers to join the fight.

Some scholars see fragile states as a precondition for the rise of jihadist terrorism[12] and others interpret it as a response to the globalization process.[4] The different accounts of structure, ideology, and method that distinguish ISIS from old as well as new terrorism highlight, indeed, the existence of factors at different levels. None of the features of terrorism came up in a political vacuum, only substantial preconditions conditioned by power struggle could bring them. In ISIS's case, the organization has been formulated as quasi-state terrorism due to meso-level and macro-level factors, and distinct peculiarities that ISIS demonstrated emanate from an amalgamation of Sunni tribes and former Baathist professionals who had the certain background and interest in nation-state structure and formation. The meso-level factors stand for demolished former Saddam Hussein officers, bureaucrats that were expelled from various state agencies and ministries after the US invasion[9], and disintegrated Sunni population, tribesmen in particular, that yielded most of their political and economic interests to new Shiite-led Iraqi government. These factors play the role of a driver that led to the successful consolidation of power in the initial territory, setting up a disciplined administrative structure and making a clear objective for all members of the groups. The meso-level factors had an impact on the emergence of the ISIS as intervening variables. The level of influence of intervening variables in our case study depended on the political arrangement inside the Iraqi society and domestic and geopolitical consideration of the US that supported Shiite groups over Sunni tribes. Isolation of the Sunni groups of the society led to the polarization and marginalization through the Constitutional amendments in 2005.[13] ISIS, since the early years of the 2000s, has shown its distinct approach to jihadist cause and mostly advocated an open struggle at domestic level that served the interests of discriminated Sunni groups. Making war in an open way against a large contingent requires a strictly designed political and military administration. Certain factors at agency level such as an inflow of former Ba'athist bureaucrats and officers into the organization had also had a considerable influence on the 'caliphate' building project of the ISIS. Take, for example, the former Baghdad deputy, Haji Bakr, who brought many former Ba'athist security officers into the group and helped to build an effective security and intelligence system in the organization.[10]

At macro-level, the rise of the ISIS has been conditioned by the US invasion at a global level, the fragility of the Iraqi state at a national level, and destabilization in the Middle East at a regional level. Thus, macro-level factors had an impact on the process as independent variables that produce the emergence of ISIS only by the intervention of meso-level factors. In another way, when intervening factors are absent, as we argue, processes lead to hybrid terrorism with only broad guiding and ideological center and loosely coordinated field groups. The administrative structure and governance model of ISIS that has been influenced by the intervening variables will be analyzed in the next section.

### **Administrative structure**

The ISIS group has been shown a good pattern for being one of those organizations that can be called a quasi-state. Although the group is considered as a terrorist organization in the world, it possesses several distinct features from other terrorist organizations from the structure and administrative perspective. The ISIS considers itself as a state and builds its claims on the traditional caliphate as the historical reference. The legal basis of its so-called statehood is based on the religious canons of Islam and on the fundamental theological interpretation of that religion. Besides its divine justification for statehood, the group takes its historical reference from the Caliphate's imperial rule. The highest administrative rank of the organization consists of the historical institution of Caliphate and the position of Caliph who is in charge as the highest-ranked administrative officer. Moreover, Caliph as the leader of the realm is also a commander in chief. Although Caliphate is considered as the highest rank in the administration, it is still subjected to the consultations with Council (*Shura*) which was established by the religious records.

The institution of Caliphate has gotten through the political turmoil of Sunni-Shiite split in the religion. Moreover; this split emerged as a result of the competition for the leadership and cracked the supreme institution of the religion.[14] The crack, to be sure, weakened the institutional basis and social support of the Caliphate establishment. New conditions shaped new socio-political realities for the institution and narrowed its candidacy for leadership among Sunni followers. By law, he is chosen by the Council and enjoys the absolute obedience of the followers. Rising through the legal steps and political affiliation by claiming a lineage to the founder of the religion, the caliph is considered the head of the state.

The administrative structure of ISIS imitates the Caliphate by integrating hierarchical bodies of caliph (leader) at the top and the Council as the subordinate, under the Caliph's supervision; the Council plays a role of a command center for organizational bodies. All appointments in the council go through the consultation between Caliph and the Council yet the caliph holds an ultimate right for final decision-making.[5]

The organizational structure of ISIS has been comprehensively studied by some military and strategic centers that saw it as a rising threat to regional and global security. According to these observations, the group has shown quite a unique pattern of governance that resembles a quasi-state rather than a typical cell-based terrorist organization. These studies show that ISIS rules the territories under its control through the division of those areas into provinces and the governor institutions for taking charge for each these localities. The level of governance and its

comprehensiveness depends on the strategic location and the size of that locality and its distance from the central cities of the group. Localities under the governors enjoy some level of independence and administrative resources and are also divided into smaller areas within themselves. ISIS managed the administration issues in its territories through two divided parts of governance; administrative department and public service bodies. Administrative department mostly deals with religious affairs such as religious outreach, enforcement (religious police), educational programs, and public relations. Public service offices, on the contrary, manage bakeries; maintain water and electricity infrastructures, supply humanitarian aids and repair sewer and dams. But both services are more intensive and sophisticated in the central population areas where ISIS has control, more distance from the centers less sophisticated the services and control are.[5] Besides the general public bureaucratic system, the organization has also set a well-organized command and control structure that provides the independence of the military units for the deployment and dislocation of military forces. These military forces could be simultaneously coordinated during the operations. The command and control structure is also important for preventing any infiltration from hostile forces into the organization. Moreover, ISIS has also a civil force which is called "*hisba*" that serves as special police for ensuring security and order in cities. In general, the ISIS organization established a complex integrating governing structure consisting of leadership (caliph), Civil Councils (shura and sharia councils) and the military council.

Concerning the group's administrative structure, an imitation of the middle age Islamic empire, as it has been emphasized by the group and interpreted by scholars as a deliberate choice, lacks an empirical justification that can only be explained by political and social restructuring of the group by other groups of Sunni tribes and former Ba'athist officers. The complex state structure of ISIS has stemmed from the conditions and circumstances it involved since its active struggle in Iraq. ISIS formalized its state-like organization through the mutual transformation process with the pretentious political groups. Most of the terrorist organizations following the similar ideological path relied on a cell-system which combines semi-independent networking groups from distant areas and working under distinct leadership. This type of strategy does not require a colossal bureaucratic apparatus and varies civil and military subdivisions. All organizations using the cell-network systems for its goals prioritize the confidentiality and narrow circle of information flow within their organizations and prefer a small number of rapid attack forces for separate terrorist acts. Unlike small groups, ISIS followed a different war strategy which necessitated a well-organized civil and military bureaucracy for command and control purposes. Thus, this strategy of open and wide-scale battles conditioned the importance of the growth and development of administrative structure inside the organization. As it was in the historical development of statehood, war-making creates underpinnings for state-making, and thus a circle of systematic institutionalization takes place from a single collective action.[15] This argument emphasizes that the type of war and struggle that ISIS involved in affected the form of its quasi-state structure as well. It is important to point out that the territorial control in the so-called Sunni triangle was a political reality in Iraq before the proclamation of ISIS.[16] The general processes of the emergence of ISIS as a quasi-state operated through the following sequence; the wide-scale military operations within the Sunni triangle and the group control over the occupied territories created a vast demand for human and financial resources, which in return conditioned a well-organized apparatus for a stable flow of funding and support for ongoing military operations. In the course of the war and resource extraction and supply, the organization needed order and stability within its territory for stable bureaucratic functioning and providing the necessary material and technical resources. All these steps played a major role in the organizational structure of ISIS and its distinctive growth from a small terrorist group. The short-term growth of the organization corresponds to the war-making, state-making, protection and extraction activities that form a specific administrative structure.[15]

### **Financial structure**

The group has a distinct character for the terrorist organization to exploit the natural resources of the territories that it controls.[17] In its heyday, ISIS, by estimation, controlled a colossal amount of assets worth nearly \$2 trillion with an annual income amounting to around \$2.9 billion.[18] In general, these sources of funding include the sale of energy and other seized assets in the occupied territories, smuggling, human trafficking, ransom, antiquity looting and etc. Among them, human trafficking plays an ambiguous role for the group in generating revenues and gaining its fighters loyalty through sexual abuse of captured women.

Despite its innovative approach to administration and funding, to a certain extent, ISIS took its organizational operational model and skills from other kin-organizations in the Middle East region. For example, the group in its initial phase as the Islamic State in Iraq and al-Qaeda in Iraq funded its military operations with the revenues derived from immediate financial sources. These practices included the sales of looting things, extortion, business activities in the black market and others that resemble the petty criminal activities. These revenues from these sources leave a very little surplus for expansion and development. Rapid military expansion and a strictly disciplined administrative apparatus could not rely on such funding sources; therefore ISIS shifted its interests to other sources located in the territories under its control. By doing this, ISIS challenged the counter-terrorism measures with its budget around \$2 billion and efficient use of territories under its control for generating revenues.[19] One of the decade-lasting counter-terrorist measures such as sanctions on obscure international transfers produced a little effect on the group which derives the majority of its revenues from its locality efficiently.

Although these revenues grew in parallel at the beginning with the territorial expansion of the group, the main source of money from oil refineries and fields are in Iraq and in Syria. The revenues from these sources were not stable for a long-run use and declined because of the loss of oil-rich territories in consequences of the coalition's airstrikes and ground battles with other fighting groups. As a result of the airstrikes, the group had a severe financial decrease in consequence of territorial loss in Iraq and in Syria.[19] Oil reserves, refineries, and oil fields

producing a profit of \$2 million to \$4 million per day with the overall production capacity of 80,000 to 120,000 barrels every day in Iraq and in Syria have become a key strategy for the counter-terrorist campaign against the group.[18] Increasing frequency and scale of coalition airstrikes at oil fields and convoy reduced the group's revenue considerably for around 30 percent.[19] These countermeasures affected ISIS in various ways, however, the group has started to lose its hierarchical command power on the fighters as they began to leave due to salary cut or delay, and thus, cut off in the main cash source forced the ISIS to find and exploit other financial sources such as taxation, looting, and extortion.[20]

One of the distinct elements of ISIS is its proneness to use the preexisting human and material resources efficiently for its own military and financial purposes. The oil refineries and fields that the group captured after its massive expansion in 2014, continued to employ laborers and specialized workers and use inventories of the production lines.[17] With the protection of ISIS from rival groups, these oil facilities continued to produce goods for the new owner. Such sophisticated management of economic and human resources required a well-organized and bulky bureaucratic apparatus. The top-down administrative apparatus has also a self-control mechanism that ensures the loyalty and efficient retribution of the revenues. These components show clearly the distinct characters of the group that distinguishes it from other insurgent groups and places it on the evolutionary path of state-making.

Among the domestic funding sources, taxation and extortion are also major sources due to its administrative character, for instance, the group received \$18 million in 2014 for four French hostages.[10] The amount of collected money from taxation and extortion generally depends on two factors of population size and territorial size. Big population centers give very lucrative opportunities to the group rather than uninhabited large areas. For instance, the group reaped \$300-\$400 million from taxation in Mosul city in Iraq after its capture in the summer of 2014. Similar to its increase, the group's tax income has declined also in a result of military situations. The grandiose loss of oil revenues shifted the focus of the group to tax and extortion. As a result, the tax income of ISIS increased to \$400-\$800 million in 2015 despite the defeats in the battlefields and retreat from previously occupied territories.[21] This tendency was not sustainable for a long period and eventually has been replaced by a rapid decline in overall tax and extortion income, amounting to \$200-\$400 million in 2016.[21] These activities augment the emphasis of the group's reliance on the controlled areas rather than being dependent on the international financial transactions.

Artefact and archaeological sites, which have been looted by ISIS, gave enormous profits to the group. These places were looted and traded not only directly by the group, but also by individuals who paid fees to ISIS for the permission and transportation of antiquities.[21] Such individual looting cases were the most common even in the pre-war period. The war and chaos in the region have made this petty criminality unconstrained after the breakdown of governmental and civil authority. Although the organization, whether through intermediary individuals or directly, earned around \$1 billion from looting only in Mosul, this kind of revenues cannot be regenerated and declining constantly due to diminishing looting and confiscating sources. The declining rate of revenues from the looting and confiscation diminished to \$200-\$500 in 2015 and \$110-\$190 in 2016.[21] Analyzing the war-related archaeological looting in Syria, Jessa Casana, documented 22% of 945 historical sites as looted between 2012 and 2015, which consist of 17% minor, 3% moderate and 2% severe level looting cases.[22] The highest rate of severe and moderate lootings has been recorded in the ISIS-controlled territories followed by poorly controlled areas by the government and then opposition-held areas. The looted sites in the ISIS-held areas were damaged in a more systematic and frequently way than other areas.

## Conclusion

This article aimed to study ISIS within the existing theoretical framework in terrorism studies, and examine its conceptual basis through analysis of the administrative structure and funding mechanisms of the organization, and contemplation of macro-level and meso-level factors as causal variables of the specific form of terrorism. The article finds that ISIS as a terrorist organization can be ascribed to neither old nor new terrorism classification. But it either cannot be called new wave terrorism which should reflect special problems of that new wave. Although the group had some inconsistent features that old and new type terrorist organizations did not have, it still shared certain elements with both categories nevertheless. In other words, ISIS, from the structural, ideological and methodical perspective, does not conform to either old hierarchical ethnic-nationalist terrorism or to new cell-system religious groups.

All three; structural ideological and methodical aspects differ ISIS from old terrorism. In structure, ISIS had a broader administrative structure that consisted of military and civil bureaucratic bodies while old terrorism was limited to military structure and hierarchy. From Ideological perspective, ISIS is closer to new terrorism with its extremist religious concept of global jihad rather than ethnic-nationalist and Marxist old terrorism. Method of ISIS differ from others in degree and target, however, new terrorism pursues the same method with ISIS but differs in the level of brutality and lethality, while old terrorism had limited casualties and targets by avoiding civilians and slaughtering. Such changes in the strategy and ideology have also had impacts on the legitimacy problem of terrorism. Hence, the existing framework on terrorism failed to ascribe ISIS to neither of groups of terrorism.

The emergence of ISIS in its quasi-state character can be explained through the analysis of factors at two group and structural levels. Firstly, the structural underpinnings for jihadist movements in the Middle East region have been provided by the US invasion of Iraq and Afghanistan, and intervention into other regional countries. But these factors as independent variables could not create preconditions for the rise of a quasi-state organization such as ISIS. In order to fully understand the peculiarity of the group formation, the article finds intervening variables such

as political isolation of Sunni tribes, the expulsion of former Ba'athist officers and bureaucrats from the government, and creation of Sunni triangle as a territorial basis for future expansion. Lack of effective security and discriminative policies of the Shiite-led Iraqi government had also played an important role in fomenting Sunni insurgency that ultimately supported ISIS.

Compared to other terrorist organizations, ISIS built a state-like administrative structure, strictly hierarchical and subordinated governing system, and relatively independent and multi-sector financing sources. The group performed its activities through several administrative bodies. These administrative subdivisions were responsible for civil services such as infrastructure building, education, public administration and etc, and military activities such as public security, intelligence and migration management. Besides that, the group also had a relatively strong funding mechanism that could stand against the conventional counter-terrorist sanctions and scrutiny. Although that mechanism could avoid the counter-terrorism measures, it still had own drawbacks that stemmed from the loss of territories that affected the finance of ISIS considerably, and consequently weakened its recruitment, ammunition supply, and military capabilities.

The drawbacks of ISIS's strategy were its contentious war-making and expansion, and dependence on the non-generative funding sources. On the contrary, expensive military operations and multi-frontier fighting created permanent dependence on revenue maximization and mischievously exploitation of revenue-generating sources that ensure its decline in a long-run. Despite its innovative administrative structure and domestic-oriented financing, the incremental revenues have been wasted because of extremely idealistic goals. Such an outlook on terrorism by ISIS quite strongly resembles Olivier Roy's phrase; terrorism is an illusion, not a strategy. The extreme violence that the group demonstrated showed it's a sharp distinction from a century ago terrorism that referred to terrorism as a strategy, not an end.

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**Table 1:** Differences between old and new terrorism[4]

	<b>Old terrorism</b>	<b>New terrorism</b>
<b>Structure</b>	Hierarchical: geared towards one center of gravity	Networked: transnational reach and orientation
<b>Aims</b>	Nationalist and/or Marxist	Religiously inspired
<b>Method</b>	Legitimate targets': rules of engagement	Mass-casualty attacks against civilians; excessive violence