ANTONIO GIUSTOZZI

THE ISLAMIC STATE IN KHORASAN

AFGHANISTAN, PAKISTAN AND THE NEW CENTRAL ASIAN JIHAD

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ACKNOWLEDGEMENTS

GLOSSARY

Amir	Arabic for 'commander'.
Ba'athist	former member of the Ba'ath party, which ruled Iraq under Saddam Hussein until 2003.
Huis	Chinese Muslims of Han ethnicity.
Khorasan	historical region encompassing Afghanistan, parts of Pakistan, Iran, parts of Central Asia and parts of India.
Pashtunwali	the tribal code of the Pashtuns.
Salafism	Islamic reform movement which aimed to return to the traditions of the origins of Islam.
Shari'a	Islamic Law.
Ushr	Islamic lend levy (tax) on agricultural produce.
Wilayah/Wilayat	Arabic for 'province'. The word is also used in Persian (wilayat).
Zakat	Islamic tax on savings.

LIST OF ACRONYMS

AQ	Al-Qaida.
ETIM	East Turkistan Islamic Movement.
IJRPT	Islamic Jihad Renaissance Party of Tajikistan.
IMT	Islamic Movement of Turkmenistan.
IMU	Islamic Movement of Uzbekistan (see List of Groups below).
ISIL	Islamic State in Iraq and the Levant (see List of Groups below).
IS	Islamic State (see List of Groups below).
ISI	Inter-Services Intelligence Directorate, one of the intelligence services of the Pakistani state.
ISIS	Alternative spelling of ISIL, where 'Levant' is substituted with 'Syria'. ISIL is more correct as 'Sham', in the original Arabic, means more than Syria (Levant).
IS-Central	acronym used in this book to identify the central leadership and command structure of IS, based in Iraq and Syria.
IS-I	Islamic State in Iraq (*ad-Dawlah al-'Irāq al-Islāmiyah*), denomination used by the organisation which developed into IS between 2006 and 2013.
IS-K	Islamic State in Khorasan (*ad-Dawlah al-Islāmiyah fi Khorasan*), the branch of IS in Khorasan, inclusive of Wilayat Khorasan, of TKK's political structure and of the groups merging into IS.
JuD/LeT	Jamaat-ud-Dawa/Lashkar-e Taiba.
NDS	National Directorate of Security (Afghanistan).
RS	Resolute Support.
TIP	Turkestan Islamic Party.
TKK	Tehrik-e Khilafat Khorasan.
TKP	Tehrik-e Khilafat Pakistan.
TTP	Tehrik-e Taliban Pakistan.
Wilayat	province (Arabic).

LIST OF GROUPS AND INDIVIDUALS

Al-Nusra: shorthand for *Jabhat Al-Nusra* (The Support Front), a AQ-affiliated insurgent group in the Syrian civil war (2011–). Renamed *Fatah as-Sham* in 2016 and merged into *Tahrir as-Sham* in 2017.

Al-Qaida (AQ): 'The Base', the group founded by Osama Bin Laden to launch his global jihad.

Ansar ul Khilafat Wal Jihad: 'Partisans of the Caliphate and of Jihad', a small jihadist group in Pakistan, which joined the TKP (see below).

Atiqullah Mahaz: a Taliban front linked to the Peshawar Shura and operating mainly in eastern Afghanistan.

Azizullah Haqqani Group: formed by sympathisers of IS in Waziristan, then became one of the component groups of IS-K.

Dadullah Mahaz: a Taliban front linked to the Quetta Shura and operating mainly in southern Afghanistan.

Dost Mohammad Mahaz: a Taliban front linked to the Peshawar Shura and operating mainly in eastern Afghanistan.

Fatah as-Sham: 'Conquest of the Levant', see Al-Nusra.

Gansu Hui Group: created within IS to gather Chinese Muslims in a single group. Mostly present in Afghanistan and Syria/Iraq, with perhaps some presence in China as well.

Haji Atiqullah's Salafi Group: an Afghan Salafi group operating in Kunar and not militarily active, which ended up supporting IS-K.

Haqqani network: one of the main Taliban networks, de facto coinciding with the Miran Shah Shura. Led by Serajuddin Haqqani.

Harakat-e Ansar-e Iran: 'Movement of the Partisans of Iran', a Baluchi jihadist insurgent organisation in Iran.

Harakat Islami Sistan: 'Islamic Movement of Sistan', a Baluchi jihadist insurgent organisation in Iran.

Harakat Khilafat Baluch: 'Baluchi Movement for the Caliphate', a Baluchi jihadist insurgent organisation in Iran and Pakistan, with a distinct branch for each country.

Hassan Khan Baluch group: an armed group of smugglers operating across the Iranian-Pakistani border.

Hizb-i Islami: 'Islamic Party', one of the main branches of the Muslim Brotherhood in Afghanistan. Led by Gulbuddin Hekmatyar.

Hizb-ut Tahrir: 'Liberation Party', radical Islamic group advocating the re-establishment of the Caliphate, usually non-violent.

Islamic Movement of Tajikistan: *Harakati Islamii Tajikistan*, a splinter of Jamaat Ansarullah.

Islamic Movement of Gulmorad Halimov: *Harakati Islamii Gulmorad Halimov*, the original IS group in Tajikistan.

Islamic Movement of Turkmenistan (**IMT**): *Turkmenistan Islamyi Hereket*, jihadist group linked to the IMU and gathering Turkmen militants.

Islamic Movement of Uzbekistan (**IMU**): *Ozbekiston Islamyi Harakati*, jihadist group established in 1998, gathering mostly Uzbek militants, and linked originally to AQ and the Taliban.

Islamic Organisation of Great Afghanistan: a small pro-IS group which briefly appeared in 2014 before disappearing again.

Islamic Jihad Renaissance Party of Tajikistan (**IJRPT**): *Jihod Hizbi Nahzati Islamii*, a splinter of the once legally registered Islamic Renaissance Party of Tajikistan, dedicated to launch armed resistance inside Tajikistan.

Islamic State (**IS**): *Al-Dawlah al-Islamiya*, the denomination adopted by ISIL in June 2014.

Islamic State in Iraq and the Levant (**ISIL**): *Al-Dawlah al-Islamiya fi al-Iraq wa as-Sham*, how the Islamic State styled itself in April 2013–June 2014. In Arabic the acronym is pronounced 'Daesh'.

LIST OF GROUPS AND INDIVIDUALS

Jamaat Ansarullah: 'Society of Allah's Soldiers', a Tajik jihadist organisation linked to IS.

Jamaat al Bukhari: The Imam Bukhari Battalion, a 2013 split of the IMU, which remained loyal to AQ.

Jamaat-ud-Dawa/Lashkar-e Taiba (JuD/LeT): Pakistani militant organisation once mostly active in Kashmir and nowadays primarily in Afghanistan. Widely alleged to be linked to the Pakistani security establishment.

Jamiat Islah: 'Reform Society', one of the main branches of the Muslim Brotherhood in Afghanistan, influenced by Salafism. It is registered as a civil society organisation and not as a party, as it rejects participation in official politics.

Jami'at Islami: 'Islamic Society', one of the main branches of the Muslim Brotherhood in Afghanistan, currently participating in the National Unity Government.

Jaysh ul-Islam: 'Army of Islam', a small Pakistani jihadist organisation which joined IS-K and became one of its component groups.

Jaysh ul-Adl: 'Army of Justice', a Baluchi jihadist insurgent organisation in Iran.

Jundullah: 'Army of Allah', a Baluchi jihadist insurgent organisation in Iran and Pakistan. Emerged from the 2016 merger of two separate but identically named organisations, based respectively in Pakistan and Iran.

Khilafat Afghan: 'Afghan Caliphate', group formed in 2014 by sympathisers of IS in Afghanistan and later incorporated in IS-K as one of the component groups.

Lashkar-e Islam: 'Army of Islam', a Pakistani jihadist group which merged with TTP in 2015, but maintained a separate identity.

Lashkar-e Jhangvi: 'Army of Jhangvi', a Pakistani jihadist group with a strong sectarian (anti-Shi'a) agenda.

Mashhad Office: originally a Taliban liaison office in Iran, became autonomous with support from the Iranian Corps of the Revolutionary Guards in 2014. It gradually become one of the new centres of Taliban power.

Mawlavi Nasrat Salafi Group: an Afghan Salafi group operating in Kunar and not militarily active, which ended up supporting IS-K.

Miran Shah Shura: one of the main centres of Taliban power, operating mainly the south-east of Afghanistan from Pakistani Waziristan. In practice almost synonymous with the Haqqani network.

Mullah Bakhtwar Group: splinter of TTP which joined IS-K in 2016, becoming one of its component groups. Disbanded in late 2016 as leader Mullah Bakhtwar was killed.

Muslim Dost group: splintered from Khilafat Afghan over leadership issues, was recognised as another component group of IS-K.

National Directorate of Security: *Riasat-e Amniyat-e Milli*, the intelligence agency of the Afghan government.

Omar Ghazi group: splinter of the IMU, became in 2015 one of the component groups of IS-K.

Peshawar Shura: one of the main centres of Taliban power in 2009–16, when it was autonomous from the Quetta Shura, it operated mainly in the east, north-east, north and in the Kabul region. It suspended operations in August 2016 and resumed in November 2016 under a different leadership, having lost its autonomy from Quetta.

Qari Afzal Khan's Salafi Group: an Afghan Salafi group operating in Kunar and not militarily active, which ended up supporting IS-K.

Quetta Shura: the main centre of Taliban power, also claiming leadership of the Taliban as a whole. It has been divided by internal factionalism since 2010.

Resolute Support (RS): the NATO mission to Afghanistan, which started in 2015 and provides training and advise to the Afghan security forces. It also features a combat component, deployed in emergency situations.

Sabir Kuchi Mahaz: Taliban front linked to the Peshawar Shura and operating in eastern Afghanistan.

Saut-ul Ummah: 'Voice of the Ummah [the community of the faithful]', a small splinter group of Hizb-ut Tahrir in Pakistan.

Shamali Khilafat: The Caliphate of the North, one of the component groups of IS-K, linked to the Omar Ghazi Group.

Taliban: shorthand for Islamic Emirate of Afghanistan (*Da Afghanistan Islami Emarat*).

Tehrik-e Khilafat Khorasan (TKK): 'Movement for the Caliphate in

Khorasan', initially formed by a group of sympathisers of IS in eastern Afghanistan, then turned into a component group of IS-K.

Tehrik-e Khilafat Pakistan (TKP): Movement for the Caliphate in Pakistan, initially formed by a group of sympathisers of IS in eastern Afghanistan, then turned into a component group of IS-K.

Tehrik-e Taliban Pakistan (TTP): Movement of the Taliban in Pakistan, a jihadist organisation born as merger of various groups of sympathisers of the Afghan Taliban, with links to AQ.

Tora Bora Mahaz: autonomous Taliban front, active in eastern Afghanistan.

Turkestan Islamic Party/East Turkestan Islamic Movement: *Partisy Islam Turkistan*, the main Uyghur separatist organisation in China.

Wilayat Khorasan: Khorasan province

List and description of most important individuals cited in the text

Abdul Bahar Mehsud: ex-TTP commander in Waziristan, appointed head of TKP in late 2014.

Abdul Rauf Khadim: founder and head of Khilafat Afghan until his death in February 2015, and also one of the leading figures in IS-K.

Abdul Rahim Muslim Dost: founder and head of the Muslim Dost Group, and also one of the leading figures in IS-K.

Abdul Manan: Taliban shadow governor of Helmand province in 2015–16.

Abdul Qayum Zakir: former head of the Taliban's Central Military Commission and also head of his own front as of 2016–17.

Abu Bakr: former TTP commander and later one of the founders of TKP.

Abu Bakr al-Baghdadi: founder and leader of IS.

Abu Abdul Hamza al-Turkistani: founder, or one of the founders, of the Gansu Hui Group.

Abu Hafs al-Baluchi: leader of Hakarak Khilafat Baluch.

Abu Hamza al-Khorasani: nom de guerre of the special envoy sent by Al-Baghdadi to IS-K, arriving January 2017.

Abu Muhammed al-Adnani: spokesperson of IS until his death in August 2016.

LIST OF GROUPS AND INDIVIDUALS

Abu Musab al-Zarqawi: founder of *al-Tawhid wal-Jihad*, precursor organisation to IS.

Abu Muslim Turkmani: nom de guerre of Fadel Ahmed Abdullah al-Hiyali, deputy of Al-Baghadi for Iraq, until his death in 2015.

Abu Omar al Shishani: military leader of IS forces until his death in July 2016.

Abu Yasir al-Afghani: nom de guerre of Qari Abdul Yasir, second special envoy of Al-Baghdadi in Khorasan from November 2015 to December 2016.

Akhtar Mohammad Mansur: Supreme Leader of the Taliban in July 2015–May 2016, when he was killed in a US drone strike.

Al-Baghdadi: See Abu Bakr al-Baghdadi.

Al-Zarqawi: see Abu Musab al-Zarqawi.

Azizullah Haqqani: a senior member of the Miran Shah Shura, he formed the Azizullah Haqqani Group in 2014 with other sympathisers of IS. He wore the double hat of Miran Shah Shura and IS member until November 2016, when he was expelled from the Miran Shah Shura.

Bakhtiar: former Taliban district governor in Nangarhar, quit Taliban in 2015 to become a leading IS-K figure in Nangarhar.

Bakhtwar: known as Mullah Bakhtwar, leaders of the Mullah Bakhtwar Group until his death in autumn 2016.

Faruq Safi: former district military leader of the Peshawar Shura, was sacked in 2013. Became one of the main leaders of TKK. He is said to be a favourite of Al-Baghdadi.

Fazlullah: nom de guerre of Fazal Hayat, the current leader of the TTP since November 2013.

Gul Zaman Fateh: ex TTP commander in Khyber Agency, became one of the promiment Pakistanis in IS-K.

Gulmorad Halimov: former officer of Tajikistan's special police forces, joined IS in 2015 and became head of the military commission.

Hafiz Dawlat Khan: ex-TTP commander in Kurram, and later one of the senior leaders of TKP.

Hafiz Saeed Khan: former TTP commander in Orakzai and one of the first

TTP members to link up with ISIL, became governor of Wilayat Khorasan in January 2015. Killed in a US drone strike in August 2016.

Haji Zahir: the main powerbroker in Nangarhar province, Afghanistan, controlling among else a large militia.

Hassan Swati: former TTP commander, became one of the leading figures in TKP.

Ibn Taymiyyah: see Taqi ad-Din Ahmad ibn Taymiyyah.

Khalid Mansur: former TTP commander, took refuge in Nangarhar before switching to IS-K and played an important role in the subsequent fighting in Nangarhar.

Mangal Bagh: leader of Lashkar-e Islam.

Mansur Dadullah: leader of Dadullah Mahaz in 2007 and again in 2013–15. Was killed by rival Taliban loyal to Mohammad Akhtar Mansur in 2015.

Mawlavi Haibatullah Akhund: Supreme Leader of the Taliban, appointed in May 2016 to replace Akhtar Mohammad Mansur.

Naeem: known as Mullah Naeem, one of the leading figures among the Iran-based Taliban of the Mashhad Office.

Nasratullah Popolzai: former Talib and one of the leading figures in IS-K.

Obeidullah Peshawari: former TTP commander and later head of IS-K in Peshawar.

Omar: known as Mullah Omar, supreme leader of the Taliban until his death in about 2013. His death was only made public in 2015.

Omar Ghazi: former IMU commander, who formed the Omar Ghazi group in 2015.

Omar Khorasani: one of the leading figures in TKK.

Omar Mansur: former TTP commander and later TKP chief for the Lal Masjid area.

Osman Ghazi: leader of the IMU until his killing by Taliban in November 2015.

Sa'ad al-Emarati: former Taliban commander expelled in 2012 for unauthorised activities, became a leading figure in IS-K and Amir of Logar.

Sadullah Urgeni: former IMU commander and one of the founders of the Omar Ghazi Group.

Saifullah Kakar 'Al Khorasani': IS-K amir of Zakul province in 2016.

Salam: known as Mullah Salam, Taliban shadow governor and previously military leader for Kunduz province. Died in February 2017 following a suicide attack.

Serajuddin Haqqani: leader of the Haqqani network and of the Miran Shah Shura and from 2015 deputy head of the Quetta Shura of the Taliban.

Shireen: known as Mullah Shireen, head of Quetta Shura's intelligence in 2016.

Wali Rahman: first special envoy of Al-Baghdadi to Khorasan from April 2014 to June 2015.

Shahidullah Shahid: ex-spokesperson of TTP, became one of leading figures in TKP until his death in July 2015.

Sheikh Mohsin: one of the first TTP members to travel to Syria, became later Amir of Kunar.

Taqi ad-Din Ahmad ibn Taymiyyah: medieval theologian and one of the intellectual sources of Salafism.

Wahidullah Wahid: nephew of Abdul Rauf Khadim and his successor at the head of Khilafat Afghan.

INTRODUCTION

The 'fall' of northern Iraq to what was then called Islamic State of Iraq and the Levant (ISIL), the dramatic gains of the group in Syria and the proclamation of the 'Caliphate' were among the main media events of 2014. The waves of the emergence of the Islamic State reached well beyond the Middle East to each Muslim community of the world, but it had a particular significance for Central and South Asia, for reasons that this book will try to make clear.

There is no question that the modern mass media helped the establishment of the Islamic State resonate widely. Had it only been a matter of media exposure, however, the impact would have been of relatively limited consequence, and rapidly forgotten. Small extremist groups of Muslims would have raised the Islamic State flag, maybe carried out a few symbolic actions, and little more. Instead, what happened after the Caliphate was proclaimed on 29 June 2014, if not earlier, is that the Islamic State (as it called itself from then onwards) moved quickly to capitalise on the wave of interest and sympathy generated by its rapid expansion. Agents were sent around the world, establishing contact with radical Islamist and Islamic fundamentalist groups of various descriptions, but mostly previously linked to Al-Qaida. Financial support was offered. Finally, relying in part on pre-existing personal and group relations dating back to the beginning of the century, a more sophisticated organisational network was set up in different regions to strengthen the connection, as well as in some cases to co-opt existing groups into the Islamic State or directly recruit individuals into it.

In the summer of 2014 rumours of IS spreading to Afghanistan and Pakistan started circulating. The first 'hard evidence' of IS presence or at least influence in the region were leaflets titled Fatah (Conquer), and written in Dari and Pashto, distributed among Afghan refugees in Pakistan.[1] Perhaps unsurprisingly,

while the media impact was easily visible, including through social media, the underground organisational expansion of the Islamic State was not.

The impossible mission

Even once it started becoming visible through report of propaganda activites and recruitment first, and violent attacks later, the predominant attitude among media, policy makers and even analysts was denial and/or incredulity. How could it be, it was the argument, that the Islamic State, embattled as it is in Syria and Iraq, could afford to send cash and cadres around the world to launch more or less implausible jihads in its every corner? And how could an organisation so rooted in the Iraqi context establish roots anywhere else?

The formal announcement by IS-Central of the establishment of a branch of the Islamic State in 'Khorasan' only came in January 2015. 'Khorasan' was meant to include Aghanistan, Pakistan, all of Central Asia, Iran, and parts of India and Russia.[2]

The term IS-K refers, both in IS parlance and in this volume, to the whole of:

- Wilayat Khorasan, the administrative structure which is part of Al-Baghdadi's 'Caliphate';
- TKK, the political structure set up to absorb the different groups declaring their affiliation to IS (see Chapter 4);
- the groups which declared their affiliation to IS.

At least in the official statements, policy makers were slow in acknowledging the increasingly obvious reality that IS had established a beachhead in Khorasan. Still in early 2016 it was not uncommon to see some of the authorities of the region issue denials that IS had an organised presence. Pakistani interior minister Nisar Ali Khan, for example, said on 16 February 2016 that 'certain banned groups in the country were using IS's name although no such network existed in Pakistan.' This despite the fact that the Pakistani authorities had felt the need to ban IS on 15 July 2015.[3] The Taliban were no less dismissive of the IS-K threat initially, even denying any presence inside Afghanistan, or dismissing those claiming to be linked to the IS as impostors. That of course was only possible until the establishment of Wilayat Khorasan in January 2015. After January the Taliban stopped dismissing the existence of IS in Afghanistan, although sympathisers on social media were scornful of the IS claim to a monopoly.[4]

Initially the Afghan authorities too were deeming 'alleged activities of Daesh [the Arabic pronunciation of the acronym ISIL] to be nothing more than a cunning public relations scheme'; as 'for renegade Taliban factions, the idea of joining Daesh is very alluring, as the media coverage catapults them into the headlines and saves them from insignificance.'[5] Soon however that changed and they ended up trying to attract the attention of the Obama administration, and convince it to keep its forces in Afghanistan. In this case there was an obvious tendency to inflate the threat, as when it was reported that 600 IS fighters had appeared in Jowzjan, north-western Afghanistan, in February 2015.[6]

Inflated claims from the Afghan authorities were for several more months met at least officially by skepticism by the US military, which in public statements dismissed these claims as scaremongering. Instead, the US military argued, what was going on was just 'superficial rebranding' of existing groups. Defense Department spokesman Col. Steve Warren argued in one occasion that 'We don't necessarily believe that... the conditions in Afghanistan are such that ISIL would be welcome'.[7] It is not clear whether US military intelligence, weakened by the withdrawal of most assets, really struggled to get confirmation of most Afghan reports of IS activities in 'Khorasan', or was only trying to present the situation in a more positive light. For sure, as discussed below, it soon started tracking and targeting IS-K leaders at least in the Helmand area.

The picture was undoubtedly made foggier by the variety of small groups that offered their services to IS, hoping to receive funds, without actually managing to attract any interest in Mosul. One such example was the 'Islamic Organisation of Great Afghanistan', which appeared in September 2014; the only incident attributed to a member of the group, spokesperson Wahidi, was the kidnapping of a government official in 2014.[8]

The emergence of IS in Afghanistan was a surprise to many even in the communities affected by it. An elder in Kajaki recounted:

> I think that it would be me who Daesh in our district for the first time. It was around nine months ago, I was working on my land and saw one group of around six or seven armed men with black mask and masks and dressed in black, some of them in military uniforms. I thought that this group might be a special force of the Taliban. In the afternoon when I came together with other elders to consult, I mentioned this group and none had heard of it. Around one month later we heard that a new group by the name of Daesh had started work in Kajaki district and was based in the Loy Naicha area. Then I understood that the group that I saw belonged to Daesh. Next time when I saw a similar group in our

bazaar they had a loudspeaker and announced that they belonged to Daesh of Al Baghdadi. They also mentioned the name of Mullah Abdul Rauf Khadim as their leader.[9]

As awareness of the reality of IS in Khorasan started emerging, assessments of its impact varied. Quite a few believed that IS-K would split the insurgency, generate internecine conflict, and therefore weaken it. It appeared, in a sense, more a strategic asset to the counter-insurgency effort than a threat. The summer of 2015 represented a first peak for IS-K in the media; its successes in Nangarhar seemed to announce a pattern of rapid advances similar to that seen in Iraq and Syria in the previous year. It was no longer possible to deny that IS-K was a reality. Among the affected population, there was instead already a feeling spreading that its rise could not be contained; suddenly IS-K started looking like an invincible force. Then the unusual convergence of Afghan security forces, American airstrikes, local militias and Taliban pushed IS-K back. The myth of invincibility was rapidly broken. Soon the media, policy makers and observers were downplaying IS-K again, presenting its as a failed organisation, already in decline.

Why the Islamic State in Khorasan is important

As of the end of 2016, undoubtedly IS-K had not met the expectations of some of its donors and members, of a rapid breakthrough. Without venturing into forecasts now (we leave that to the Conclusion below), even if these assessments were right it would still be worth studying IS-K as an experiment in exporting an insurgency. In fact, from an analytical perspective an 'exported revolution' lacking social roots allows the analyst to identify non-endogenous factors that make the export possible (or not possible). This 'experiment' is all the more valuable in 'Khorasan' because a variety of indigenous insurgent movements have been operating there before IS-K appeared, and were then in competition with it for the loyalty of grassroots members. It is therefore possible to draw comparisons with these movements.

There is another reason why IS-K is important: as a benchmark of regional rivalries and conflicts, and of the shape they are increasingly taking—that is, proxy wars. While IS-K might well never achieve its own original aims, it is much more likely to continue playing a role in the region as a proxy of regional powers in these wars.

In a sense the original hype that surrounded the emergence and expansion of IS gave us the chance to look in depth at an insurgent movement in the

early stages of establishing itself. This is a rare opportunity because usually insurgencies do not get detected, or are not taken seriously, until they they expand their operations to a level where they represent a serious threat. By then carrying out a study of their origins, uncontaminated by the political re-processing of the memories of the participants, become very difficult.

Outline

This book is primarily a book about the transplant of the IS model to 'Khorasan', judged virtually impossible by several observers,[10] and what it tells us about the dynamics of social and political organisations and insurgent groups. Chapter 1 describes the origins of the Islamic State in 'Khorasan', in particular looking at the linkages established through Al-Qaida's import of volunteers from Afghanistan, Pakistan and Central Asia in Syria and Iraq. The chapter concludes by tracking the early activities of the veterans of Syria and Iraq, returning initially mostly to Pakistan, until they came together into a single organisational entity. It also discusses the relationship between the Khorasan IS and the original IS. This relationship has been the subject of much debate. Even after the existence of IS-K started being accepted as a fact, the group was often described as a bunch of opportunists who raised the IS flag in order to secure funding or to exploit the media waves. Others have described IS-K as no more than a franchise of the original IS, whereas IS-Central would acknowledge it mainly for the purpose of keeping the media wave going.[11] Chapter 1 then also looks at the geopolitics behind the rise of IS-K

Chapter 2 then looks at another essential dimension of IS-K, its aims and strategy: where it would like to get and how it thinks it will get there. The complexity of IS-K's aims and strategy tells us much about the organisation's nature, its origins and raison d'être.

Chapter 3 describes in detail the tools that IS-Central has been using to actually turn IS-K into something more than a conglomerate of sympathisers and imitators. As the reader shall see, it has not been an easy task.

Chapter 4 discusses in detail how IS-K rolled out a structure to contain the different founding groups and make them work together.

Chapter 5 tries to unpack the reasons why IS-K was relatively successful in attracting members of well-established insurgent groups, like Taliban, TTP and IMU, among others. It also looks at evidence of social support for the group in some quarters.

Chapter 6 follows IS in Khorasan after January 2015, when the Islamic State in Khorasan (IS-K) was formally established. As it recruited and spread,

IS-K expanded to incorporate more groups, as well as to gradually establish 'alliances' with more and more organisations which stopped short of merging into IS-K.

Chapter 7 focuses on the funding of IS-K, in its multiple aspects: local taxation, contributions of IS from the Middle East, and donations by sympathetic individuals and states.

Much of the story of IS-K in 2014–16 is about its relationships with pre-existing, local jihadist organisations, such as the Afghan Taliban, the TTP, and others. Chapter 8 is dedicated to this relationship, and tracks its ups and downs group by group. Inevitably, much space is dedicated to the relationship with the Afghan Taliban, for various reasons: in particular, IS-K has so far mainly operated on Afghan ground and has mainly interacted with the Taliban. The Taliban are a rather fragmented organisation with multiple centres of power, each of which had its own approach to IS-K, making for a complex picture that requires in-depth analysis.

Chapter 9 discusses the difficulties met by IS-Central in turning IS-K into a capable organisation, able to meet its goals and contribute effectively to IS' global campaign, while the conclusion looks forward to what we may expect from IS-K in the future, based on trends so far.

The IS model: what is being exported?

Most accounts of the rise and expansion of IS focus on the pre-IS roots, starting from Al-Zarqawi himself and the group he formed. The predominant view is that Al-Zarqawi left a strong imprint on what would become the IS, building into it his own inclination towards extreme and indiscriminate violence. The extreme interpretation of *takfir*, or excommunication of all Muslims who do not follow the right Salafi practices, justified considering almost everybody a legitimate target. This interpretation of takfir went far beyond what even Al-Qaida itself had been practising.[12] As Fishman summarises, 'although bin Laden endorsed the notion of killing an unjust regime's supporters, Zarqawiism claimed that anyone who "refrains from carrying out any obligation of shariah" could be declared an infidel'.[13] Still IS-Central has demonstrated considerable pragmatism at times, for example in its economic and military relations with the Assad regime in Syria.[14]

Polarising violence was used to force large portions of society to take sides and turn to the organisation for self-defence:

> dragging the masses into the battle such that polarization is created between all of the people. Thus, one group of them will go to the side of the people of truth,

another group will go to the side of the people of falsehood, and a third group will remain neutral, awaiting the outcome of the battle in order to join the victor.[15]

Zarqawi believed that 'his organisation could take advantage of the resulting chaos to cast itself as the defender of the Sunni community'.[16] In Fawaz Gerges' words:

> Firmly rooted in power politics as well as the politics of identity (Sunni versus Shia) and the construction of rival national identities (Arab versus Persian), this regional war by proxy is a godsend for ISIS and other Al Qaeda local factions in general. At the beginning of hostilities in Syria and Iraq, al-Nusra and ISIS obtained funds, arms, and a religious cover from neighboring Sunni states, precious social and material capital that proved decisive. ISIS's rebirth was facilitated by this geostrategic and geosectarian rivalry between Sunni-dominated states and Shia-led Iran.[17]

Al-Baghdadi developed this further after he took over the leadership:

> In his few pronouncements after his appointment as the newly anointed caliph in the summer of 2014, Baghdadi presented ISIS as the sole guardian of Sunni interests worldwide, not just in Iraq and Syria. He went on to accuse Saudi leaders of forfeiting their responsibility to defend Sunni Islam.[18]

An 'exaggerated show of force' is also a feature of IS' 'deterrent strategy'. It is usually seen as being rooted in the 'Management of savagery' doctrine of Abu Bakr Naji and may serve two purposes: deterring local forces from rebelling and enlisting IS as the 'paramount conflict resolver'.[19]

Strategically, IS drew on Ibn Taymiyyah's fatwas to prioritise fighting the 'near enemy', not the 'far enemy' as in the case of AQ. This meant Iran and the 'empious' governments of Muslim countries, or even rival insurgent movements, rather than the Americans.[20] Despite the focus on the 'near enemy', Al-Baghdadi decided to challenge the US and other world powers and drag them into the conflict, in order to strengthen his ideological narrative and consolidate the hegemony over the worldwide jihadist movement. Nonetheless this should just be viewed as a diversion or a tactical shift from the prioritarisation of the near enemy.[21] Inviting western or in any case foreign intervention in order to then present itself as the defender of Islam against the invaders is a tactic that IS affiliates outside Iraq and Syria also seem to be using, for example in Libya.[22]

What this literature does not explain is why Al-Zarqawi first and even more so his successors later found fertile recruitment ground in so many different locations. Al-Zarqawi's group had a limited constituency, but the Islamic State is an altogether different matter. What did attract recruits to it?

New converts to ISIS say they were impressed by its military might, resilience, and financial solvency; in contrast, their own groups did not regularly pay their petty salaries, despite obtaining plenty of foreign assistance, and did not build a sustainable organization or potent identity. These personal testimonies point to structural defects, such as factionalism, parochialism, and warlordism, that hindered the ability of Syrian rebels to offer a viable ideational alternative to the Assad regime, as well as to provide for the material needs of its fighters.[23]

Ideology per se would not have sufficed to boost ISIL to success, without the display of military prowess.[24] The extreme and inflammatory rhetoric of Al-Baghdadi attracted youths 'socialized into a political culture of sacrifice, blood, and martyrdom.'[25] The appeal of IS is to a youth who is not attracted by the offer of a consumerist society, but is instead seduced by the offer of a life of fight, risk, adventure. IS aims to channel the youth's inclination towards rebellion, their energy and idealism and aspiration to sacrifice.[26] In this IS has already overtaken AQ.

> Even for the angriest young Muslim man, this might be a bit of a hard sell. Al Qaeda's leaders' attempts to depict themselves as moral—even moralistic—figures have limited their appeal. […] ISIS, in contrast, offers a very different message for young men, and sometimes women. The group attracts followers yearning for not only religious righteousness but also adventure, personal power, and a sense of self and community. And, of course, some people just want to kill—and ISIS welcomes them, too. The group's brutal violence attracts attention, demonstrates dominance, and draws people to the action.[27]

In contrast to most other jihadist organisations, IS insists on the professionalism of its 'officer corps'.[28] This is necessary for IS to achieve its trademark ability to concentrate and disperse quickly, and to take tactical decisions immediately:

> The forces are organized in a way that grants them maximal flexibility, with a notable absence of rigid, fixed frameworks. This looseness allows them to realize their doctrine, which requires mobility and rapid reinforcement. […] The command and control structures are similarly decentralized to enable the same flexibility and mobility. Commanders thus take local initiatives with no need for a multilayered, complex command hierarchy. In fact, the Islamic State has inverted the entire structure of command and control so that it operates from the bottom up. A hierarchical division of command and control dependent on strategic, systemic, and tactical commanders no longer exists; instead, the decision making process has been flattened to allow junior commanders greater freedom of action so that they can swiftly respond to operational opportunities.[29]

Also functional to the exceptional tactical capabilities of IS is the extreme degree of discipline that it imposes on its members. All this is in stark contrast

with other jihadist groups, including to some extent even Al-Qaida, and IS prides itself with its military capabilities.[30] IS represents, according to Sami Moubayed, a break with the 'no organisation' approach which he believes had predominated among the jihadists from the 1990s onwards:[31]

> That same year, Mullah Omar of Afghanistan invited [Abu Musaab al-Suri] to edit the Taliban's official newsletter, *al-Shari'a*. From the airwaves of Radio Kabul, Abu Musaab called for leaderless jihad: 'global jihad without any tanzim' (order). It was the duty of each and every Muslim to take up arms, regardless of hierarchy and party structure or affiliation. [...] This would only work if the mujahideen pursued 'nizam, la tanzim' (order, not organization). It was the religious duty of every individual to strike out on his own, without waiting for orders. In other words: 'Centralization of thought and decentralization of execution.' This would be the only path towards the creation of an Islamic state with a proper caliph. And only then would real Muslims be on the right track towards paradise.[32]

In practice the centralised approach mixed with extreme discipline required very effective management from the top, which certainly the IS and its precursors have been trying to achieve, but not always successfully. Finding adequate local leaders turned out to be particularly challenging.[33] A commonly held opinion is that the turning point was the absorption of hundreds and maybe thousands of former Ba'athist officers and cadres, well trained in operating under a strong discipline. The view that ISIL owes much to the input of former Ba'athists officials and officers is shared by Baczko et al., in particular deriving its idea of the state from them.[34] An alternative view attributes ISIL's military proficiency to having drawn

> lessons from the experience it acquired in the decade-long battle against the US-led coalition in Iraq, and, as a result, it succeeded in forming a solid military command and control in both Syria and Iraq.[35]

Organisationally therefore IS turned out as the opposite of AQ. As Brian Fishman puts it, 'Al-Qaeda's core operated as a small, elite organization with a big-tent ideology. It aimed to work with a wide range of Islamist militants, even those with whom it disagreed on key issues', and was 'built as a special operations task force'. Zarqawi and his successors by contrast objected to working with militants who did not meet that very high standard of what a good Muslim should be, but they 'also imagined a more accessible, populist organization than al-Qaeda had been traditionally'. They 'aimed to build a conventional army'.[36]

An important point made in particular by Fishman is that 'Zarqawiism argues that religious and political legitimacy is primarily a function of partici-

pating in war. Although Zarqawi held out the possibility of truces, he also argued that Muslims could not truly fulfill their obligation to God without fighting. As a practical matter, it means that the Islamic State will always remain at war.'[37] Quoting a publication of the Islamic State of Iraq: 'the state of war is a natural state in the life of the Islamic state, whether in the beginning of its development, before, or after.'[38]

Although the IS tries to provide welfare to its subjects, its ability to do so is limited and the overall level of the services it provides falls well below what either the Syrian or the Iraqi government have been providing.[39] Indeed Fishman points out that Islamic State's first priority has always been imposing Shari'a, not providing services.[40] Contrary to Al-Qaida, IS 'places the use of violence and immediate, coercive implementation of the Shari'a at the center of its governance policies'.[41]

> For Baghdadi and his lieutenants, persuasion (hegemony) and domination are two sides of the same coin, extracting loyalty and submission through fear and naked power. [...] The significance of Adnani's statement lies in prioritizing action (violent jihad) over theory (theology), a distinctive characteristic of ISIS.[42]

The idea of governance of IS is one of control from the top, with little interaction with the subjects.[43] A related characteristic of IS is the militarist approach of the organisation: there is only a military solution and diplomacy and politics are seen as redundant. The literature tends to attribute both to the inflow of former Ba'athist officers when Al-Baghdadi took over the leadership.[44] Noteworthy is the refusal of ISIL (as it was then called) to recognise any role for the tribal elders and for the tribes as interlocutors, after it consolidated its power. After having initially co-opted the tribes by empowering ISIL loyalists within the tribes, ISIL rapidly centralised all power in its hands after having taken Raqqa.[45]

The governance style of IS has been described as completely patrimonial and clientelistic, but IS proved to be apt at playing 'a divide-and-rule policy to ensure that social and tribal rivalry and hostility are more pronounced than any unified enmity to ISIS'. IS proved 'to be a more adaptable and entrenched opponent today than its predecessor was in the mid-2000s, deploying a potent mix of extreme violence and soft power to both coerce and co-opt the tribes'. According to one analyst, IS distributed government offices and departments, and even tasks like tax collection in Iraq among the different tribes. The relationship with the tribes remained unstable, however, as IS' policy of fighing on multiple fronts against immensely superior forces did not seem to repre-

sent a recipe for the Caliphate lasting a long time. The strict implementation of Salafi rules also kept the tribes from fully aligning with IS even when their interests might have temporarily aligned.[46] Overall IS invested relatively little in the building of state structures. In this regard the Caliphate has been described as 'shell state', or 'light totalitarian state'.[47]

A particularly interesting model of the functioning of the IS is proposed by Matthieu Rey:

> The main function of the troops remains to control the flow of goods and people: therefore, the space is covered with checkpoints. These have become a new kind of institution that works more or less autonomously: every checkpoint can enforce its taxes, defend its position, govern the surrounding area; Each checkpoint is connected to others through symbolic means, such as the display of the same flag and the circulation of its militants. [...] IS also transfers checkpoints from one place to another, using a modular system that allows the Organization to expand into territories as well as retreat quickly if needed. [...] This political structure explains how and why IS can unify such diverse and far-off provinces as Sinai, Nigeria, Iraq and Syria: control points networks that show a common identity through their own flag...[48]

Another major innovation of the IS was of course that idea that time was ripe for establishing first an Islamic State and almost at the same time the Caliphate, again in contrast to Al-Qaida, which was postponing that phase to an undetermined but very distant future. Al-Qaida was not in principle opposed to the idea of the Caliphate. Bin Laden mentioned the need to re-establish the Caliphate no later than 1997, in an interview, and was echoed by Al-Zawahiri in his *Knights under the Prophet's banner* book of 2001. Initially both stopped short of advocating jihad against Muslim government, but at least since Al-Zawahiri's 2005 audio statement, AQ exposed an ideology of fighting any Muslim government which did not fully implement a Shari'a based system. However, AQ it applied it more carefully, prioritising some struggles like the Taliban's and postponing the exporting of jihad to the neighbouring countries until after a Taliban victory. In fact it is not fully clear in AQ's ideology what exact role played the 'far enemy' (the US) and the 'near enemy' (the Muslim regimes).[49]

The IS-Central position by contrast been summarised as 'indiscriminate in its clash with a multitude of enemies, taking on all adversaries at once in a conspicuous and incredibly risk-tolerant manner that is anathema for AQ.'[50] The AQ counter-argument was to describe this as a premature step, which would expose the Caliphate to massive retaliation by its enemies. AQ believed it needed more time to awaken the Muslim masses and mobilise them on its

side. The proclamation of the Islamic State and then of the Caliphate should be read not as an obsession with territorial control per se, but as a strategy for establishing the hegemony of the organisation over the wider jihadist movement, and a necessity in order to deploy governance and shari'a-related projects, in the hope of demonstrating the legitimacy of IS in leading global jihad.[51] In this regard Fishman usefully notes that IS 'rejected the notion that [it] must defend a specific, static territory in order to be legitimate. Although controlling some territory was necessary, the [Islamic State in Iraq] was conceived as a flexible entity with validity based on collective allegiance to its leader, rather than a fixed set of borders.'[52] In other words the Caliphate could in fact take the shape of a well-organised, mobile insurgent organisation.

Another specificity deriving from the proclamation of the restoration of the Caliphate is its implicit dramatic strengthening of the idea of global jihad that Al-Qaida already had. In IS' claims, the global jihad was to be brought under the auspices of the Caliphate and managed by it in a more disciplined fashion.[53] At the same time:

> the IS mode of expansion is pragmatic and flexible, able to adapt to different local contexts, facilitated by its 'thin' ideology, which is not constrained by a goal of attacking the far enemy, as was the case for AQ Core. Being largely tribal and Sunna [Sic.] in identity, with a focus on territorial control and expansion, this gives IS more leeway to operate in external contexts. One could argue that the 'IS model' is less at odds with the agendas of local jihadi groups. In this regard, IS is better attuned to (and is itself a product of) the changing nature of jihadi insurgencies since the mid-2000s. Those were rooted in changing political economies and the rise of jihadi groups operating in the grey zone between smuggling networks and jihadism.[54]

Consistent with its claim to statehood, IS has made a point of applying its own rules wherever possible, and as strictly as possible, as 'the Caliphate's legitimacy is predicated on IS' ability to implement laws and otherwise function as a state'.[55]

The reaction of the jihadist constituency worldwide to the declaration of the Caliphate is a matter of debate. One view is that on the whole IS did not manage to replace AQ as the dominant jihadist influence in the world, with just thirty groups pledging alliance by August 2015.[56] The alternative point of view is more inclined to recognise the strength of the challenge posed by the IS to AQ.[57] There is even some evidence that both AQ and IS have been growing.[58]

Even in terms of the more general implementation of the Salafi interpretation of Islam, IS was much stricter than AQ and its branches, like Al-Nusra.[59]

The approach to modern education was strictly negative, despite the need to produce educated fighters for its armies.[60]

The IS was described by most sources as wealthy because of oil and other revenue, at least until the US and later Russian air campaigns reduced its ability to export oil and hit some of its cash storage centres.[61] Donations by private donors, by contrast, are often reported to be low, and from foreign governments even non-existent.[62] But is this the result of the IS' ability to attract massive levels of funding from donors around the Arab world being understudied, or of genuine self-reliance? For sure there is at least clear evidence of weapons bought by Gulf countries reaching IS in large numbers.[63]

Finally, despite the media hype and its popularity in the social media,

> The success of IS expansion has also been due to the importance it places on personal networks. In both Libya and Egypt, socialisation in IS networks in Iraq under al-Zarqawi proved crucial in IS transmission.[64]

IS appears therefore to have managed to reconcile personal networking and meritocracy, at least in the military field.

In summary therefore the main characteristics of the 'IS model' have been identified so far as:

- The practice of 'ultra' takfir (excommunication) to deligitimise rivals and legitimise violence against fellow Sunni Muslims;
- Engineering sectarian chaos in order to cast itself as the defender of Sunnism, or failing that generate polarizing violence in order to force a large portion of society to take sides;[65]
- Inviting foreign intervention in order to justify its existence in terms of opposition to the invaders;
- Coercive implementation of its own strict interpretation of Shari'a;
- Militarism: belief in military victory as the only solution and in permanent warfare as the existential condition of the Caliphate;
- Military professionalism: strict criteria for selecting military commanders and rejection of nepotistic and clientelistic practices, but at the same time reliance on personal networking within jihadist circles for political recruitment;
- Peculiar combination of different systems of command and control:
  - Belief in the importance of a politically extremely centralised organisation;
  - decentralised **military** command and control and ability to concentrate and disperse;[66]

- o Top-down governance, with subject communities allowed very little say over rigid rules imposed on them;
- Strong discipline enforced among rank-and-file;
- Stress on global jihad, under the Caliph;
- 'Apocalypticism';[67]
- The unique capability of IS to defend Islam from its enemies;[68]
- Stress on the 'near enemy' as a priority over the 'far enemy';
- The refusal on principle to 'sequence' its adversaries, ending up fighting against multiple enemies at the same time;[69]
- Rejection of AQ's new strategy of supporting popular demonstrations and 'seeking popular support' at the expense of armed jihad;[70]
- The acceleration of the timeline to the creation of the Caliphate;
- Dependency on generous funding for sustainability of strategy;
- 'Deterrent strategy' with exaggerated show of force;
- Skillful co-optation of local communities as IS expands (followed by the imposition of top-down governance).

This list incorporates some organisational features, some strategic choices and some ideological traits. It was worth noting of course that the IS model is not being exported only to Khorasan. Even in Syria IS is often viewed as an alien implant, and certainly at its inception it was mainly foreign fighters who decided to support it against Al-Nusra. As ISIL started recruiting Syrians, they were seen as more weakly motivated and more opportunistic than the foreign fighters or the Iraqis who constituted the core of ISIL, and increasingly disillusioned after experiencing domination by ISIL.[71] The rationale for Syrians joining ISIL and IS was that

> ISIS's brutal clarity allowed it to monopolize the identity narrative (deliverance of the Sunnis from Shia domination) and appeal to downtrodden and marginalized Syrians. Ideologically and militarily, ISIS was seen as a powerful force that could deliver Syrians from bondage by toppling Assad and establishing a centralized Sunni rule in Damascus and Baghdad, a feat that none of its Islamist rivals could accomplish.[72]

Outside Syria information about the relationship between IS-Central and the '*wilayats*' is even more scant. IS in Libya is believed to be closely connected to IS-Central, as shown by the dispatch of operatives to advise and manage it.[73] Similarly the predominant view about IS Sinai is that it is closely connected to IS, despite the obvious difficulty in transferring cadres and leaders back and forth (as Sinai borders only Israel). Even those authors who doubt

the impact of direct IS-Central assistance to IS Sinai recognise an attempt by the latter to adopt the tactics and the style of the original IS.[74]

In the case of IS Yemen, the link to IS is even more obvious as it was initially led by non-Yemeni cadres deployed by IS itself.[75] IS Yemen started gaining ground once the leadership was take over by a Yemeni, but little is known about the actual relationship with IS, which must be logistically complicated. The group has not adopted yet the indiscriminate violence tactics of IS-Central, but has taken a militarist approach, with no effort to establish any kind of welfare system for the population. It seems clear however that IS Yemen positions itself as the defender of Sunnis against the growing preponderance of the Zaidis.[76]

The expansion of IS should be expected to make the viability of its centralised model more and more problematic. One observer predicted that:

> As more groups and individuals pledge allegiance to the Islamic State in a bid to gain power, notoriety, and resources, and as the Islamic State embraces more and more such entities and incidents to assert its global influence, it will be forced to change from a centralized organization into a franchise similar to al Qaeda.[77]

Methodology and research ethics

This book is based on a RUSI research project as well as on various other smaller projects carried out between 2014–16. The project relied primarily on oral sources, with in total 121 interviews having been carried out with IS-K members, advisers to IS-K, and a range of external observers and participants to the conflict. Other sources, such as IS media and secondary sources, have been employed to corroborate or triangulate the information provided by interviewees. The breakdown by type of interviewee is the following:

- Members of IS-K (leaders, cadres, commanders and a few fighters): 62;
- External observers and participants: 47 (two donors, one supplier, one tax payer, 21 community elders, 15 members of other insurgent organisations or armed groups such as Taliban and Al-Qaida, and 6 members of intelligence agencies of various countries);
- Members of organisations allied to IS: 12 (IMU, ETIM, Lashkar-e Taiba, IMT, Jamaat Ansarullah, IJRPT, Hizb-i Islami).

The interviews were carried between late 2014 and early 2017 by a mixed research team of Afghan and Pakistani interviewers. Most of the interviewers have a background in journalism and have been involved in previous research

projects led by the author, covering mostly the Afghan Taliban. They were therefore already a battle-tested team before the project began, well versed in ensuring that interviews took place safely for all those involved. Access to IS-K, usually not the most accessible organisation, was obtained by leveraging existing contacts with members who had already been involved in research projects when they were still with the Taliban, TTP or other groups. Once contact was re-established, it became easy to access other members of IS-K through introductions provided by the original contacts. The research team has established a reputation for the safe handling of interviews over several years of research activity, a fact that has facilitated access.

Many interviewees were remarkably frank in their answers, discussing IS-K's problems and flaws, or releasing detailed information about IS-K's finance and membership. This raises the issue of why some of the cadres and leaders of IS-K would collaborate with the interviewers to such an extent. In some cases, and particularly with regard to information concerning disputes within IS-K, the interviewees might have been motivated by the desire to message the external world about aspects of IS-K they were not happy about. In addition, particularly when introduced by some individual they respected and when asked direct questions, interviewees might not have wanted to deny facts and circumstances that seemed already known to the interviewer. The first wave of interviews was intended to gather sufficient information to help framing more detailed questions for the successive waves. By learning a little about IS-K, the team was able to convince successive waves of interviewees that it was already well informed about IS-K, and that interviewers could not easily be misled.

The willingness of some interviewees to share detailed data can be explained in different ways. Much of the data provided turned out to be essentially propagandistic in nature, and has not been used in this study. The author reviewed the data and determined which of it had at least some analytical value. Membership numbers could be triangulated with estimates provided by various intelligence agencies. Financial data was harder to make sense of, in the absence of ways to triangulate it, except for comparisons that could be made with other insurgent groups. The overall level of funding to IS-K cannot therefore be confirmed, but the author has nonetheless decided to share the data because the breakdowns of funding and budgeting provided by the sources tell an interesting story of the functioning of IS-K. Furthermore, this story is not particularly flattering for IS-K and as such was unlikely to have been manufactured in order to mislead. Funding figures will nonetheless sound rather inflated to many readers and should be taken with a pinch of salt.

In addition the research team tried to obtain written IS-K material through the contacts developed during the interviewing process; not much of it is available, but the most precious find was the notebook of a senior IS-K member, which contained much factual information and a chronology of events. Secondary sources such as the few analytical reports issued so far on IS-K and press reports were also collated.

As it will be noted, because this is the first extentive study of IS-K and the authorities release little in the public domain, it is heavily reliant on information provided by IS-K members. In those cases where external sources (media, elders, intelligence officials) were not available to confirm the plausibility of the information provided by IS-K members, the authors relied on cross-referencing between different IS-K sources, interviewed at different times and in different places. We also considered the sensitivity of the information provided; we focused on cross-referencing the most sensitive information, while we adopted lower standards of cross-referencing for information which was not very sensitive or not sensitive at all. The sources of all the information included in this book is documented in the endnotes. Each endnote covers the text included between it and the previous note. This means that in several cases an endnote may cover several sentences.

In this type of research work there is an obvious risk (or perhaps even a certainty) that much of the information provided will be essentially propagandistic in nature. While this is inevitable, the research project handled the risk by relying on:

a. interviews with external observers as well as IS-K members, allowing us to check a number of statements made by IS-K interviewees;

b. multiple interviews in different places and at different times, with different interviewers and interviewees contacted through different channels; this was meant to minimise the risk of collusion among interviewees in providing midleading information and to allow cross-referencing among different IS-K interviewees;

c. the inclusion in the questionnaires of questions to which the answer was already known to the authors, in order to check to what degree interviewees were being honest in their answers; in three cases, it was decided not to use much of the material included in the interviews, due to doubts about the genuine character of the information provided;

d. structuring the interviewing process in successive waves, with a first 'exploratory' wave used to strengthen the questionnaires and to insert more test questions, based on the newly obtained information;

e. cross-referencing factual information provided to verify its internal consistency. Thanks to the previous research projects carried out on Taliban, TTP and Central Asian jihadists, it was also possible to compare the data obtained with similar data about other organisations.

The initial group of interviewees was selected on the basis of existing contacts; snowball sampling was used to reach out to a large number of interviewees, but the research team made sure that interviewees were distributed across the span of groups making up IS-K and across the different levels of membership.

Given the type of project, research ethics were a major concern. One of the criteria for selecting the members of the research team was their proven ability (from previous projects) to preserve confidentiality. The interviews were anonymised at an early stage and nobody but the people directly involved in the research effort knows the actual identities of the interviewees. In the large majority of cases, interview transcripts were physically delivered by hand (typically in small USB drives) to the principal investigator, Dr Giustozzi.

1

HOW IT ALL BEGAN

Jihadism in 'Khorasan' before IS

Jihadism in 'Khosaran' has multiple sources and origins. The Afghan jihad was largely the retaliation of the Taliban Emirate, which was overthrown by a US-led operation in 2001. The Taliban have been seeking to return to power, or at least force the Kabul government, supported by the western powers, India and several other countries, to cede a share of power to them. No other jihadist groups had even been in power: the Baluchi jihadists were fighting against the Islamic Republic of Iran, the Central Asians wanted to overthrow the regimes of their own countries, Pakistani jihadist groups had different aims, ranging from forcing the establishment of a Shari'a regime in Pakistan, to fighting jihad abroad (mostly Afghanistan), to eradicating Shi'ism from Pakistan. With the partial exception of the Afghan Taliban, these groups were to various degrees committed to the cause of global jihad, which sometimes even over-rode their own national jihads.

After 2001 the Afghan jihad had become largely central to the world of jihadism in Khorasan, to the extent that few organisations had not taken part in it to some extent. The withdrawal of western combat forces from Afghanistan at the end of 2014 was widely expected to lead to the successful conclusion of the Afghan jihad, which instead was rapidly bogged down in personal and factional disputes. The reputation of the Taliban as the lead jihadist organisation in the region had already started being questioned before that, as evidence of the Taliban's political leadership seeking a negotiated solu-

tion of the conflict started emerging from 2010 onwards. The appearance of another major 'cause célèbre' of jihadism, the Syrian civil war (from 2011 onwards) also caused a relative decline of importance of the Afghan jihad in the eyes of jihadists and sympathisers worldwide.

By the time the Syrian conflict began in 2011, what IS calls Khorasan was already host to a myriad of jihadist organisations (see Appendix 3). Afghanistan had the largest of these organisations, the Islamic Emirate of Afghanistan, popularly known as the Taliban. The Taliban by 2011 had already been fragmenting for some time into different factions, such as the Miran Shah Shura (Haqqani network), the Peshawar Shura and the original Quetta Shura, which still claimed to represent the leadership of all Taliban. In 2014 a new faction had emerged, the Mashhad Office, which—after having been a dependency of the Quetta Shura—became autonomous, and in 2016 the Peshawar Shura split, with half of it establishing the Shura of the North.[1] Alongside the Taliban, by 2011 the Hekmatyar faction of Hizb-i Islami had also been fighting a small-scale insurgency for several years, eventually signing a reconciliation agreement with the Kabul authorities in 2016.

In Pakistan literally hundreds of jihadist groups big and small operated in 2011–17, among which the largest were Lashkar-e Taiba (LeT), Sepah-e Sahaba (SS), Tehrik-e Taliban Pakistan (TTP) with its various splinter groups (primarily Jamaat ul Ahrar), Jaysh-e Mohammad (JeM), Lashkar-e Jhangvi (LeJ), Harakat-e Mujahidin and Jundullah. All of these groups had relations with AQ (see Appendix 3).

In Iran at least six groups were active, all in Baluchistan: Jundullah and Harakat-e Ansar-e Iran were active in 2010, and Jaysh al Adl, Harakat-e Islami Sistan, Wilayat Khorasan Iran branch and the West Azerbaijan Islamic Movement were added after 2011. With the exception of Jundullah, all of these groups linked up to various degrees with global jihad groups such as AQ or IS.

In Tajikistan, Jamaat Ansarullah was active in 2011, and three more groups emerged later, the Jihod Hizbi Nahzati Islamii (Islamic Jihad Renaissance Party, IJRPT), Harakati Islamii Tajikistan (Islamic Movement of Tajikistan) and Harakati Islamii Gulmorad Halimov (Islamic Movement of Gulmorad Halimov). All of these groups had had close relations with AQ and/or IS.

In addition several other groups operated in Khorasan, largely outside their home country, like the Islamic Movement of Uzbekistan (IMU), the Chinese (Uyghur) Turkestan Islamic Party (TIP) and East Turkestan Islamic Movement (ETIM), the Chechens of Kavkaz Emarat and several smaller ones,

such as the Islamic Movement of Turkmenistan (IMT) and others. All of these groups were closely connected with AQ and/or IS, and participated in their global jihad efforts in Afghanistan and Pakistan.

Finally some groups which were international in nature operated in Khorasan, such as Al-Qaida (AQ) and the Islamic Jihad Union (IJU). AQ had several local fronts, operating under its de facto control. In their case the commitment to the cause of global jihad is obvious. The role of AQ was much greater than the few hundreds core members it had in Khorasan would suggest, as it acted as a hub, supporting almost all the jihadist organisations in Khorasan, facilitating their fund-raising and providing advice. Appendix 3 shows how the jihadist web of relations in Khorasan was organised around 2011.

Volunteers for Syria: why they were invited and why they went

As the Syrian civil war was dragging on and different insurgent organisation were competing for a greater stake in the campaign against Assad's regime, in 2012 Al-Qaida's branches in Afghanistan and Pakistan lobbied their Taliban allies to start sending volunteers to fight in Syria.[2] Al-Qaida was probably intent on marketing its 'global jihad' to its donors and perhaps also in the longer term expanding its influence in Afghanistan and Pakistan. While there were some Afghans and Pakistanis with AQ in Syria and Iraq, the new development was the organised despatch of hundreds of volunteers for fighting there. The only known precedent for such a deployment to Iraq was during the time of the Afghan Taliban's Mullah Dadullah, who despatched a small team to al-Zarqawi in early 2004 for training in suicide bombing.[3] Small numbers of individual recruits were already flocking to al-Zarqawi's *Tanzim Qaidat al-Jihad fi Bilad al-Rafidayn* and AQ-linked organisations from at least 2003. In April 2012 the Russian security services were already estimating the presence in Syria of 200–250 Afghans and 250–300 Pakistanis of the TTP.[4] In May 2012 the Syrian authorities released a list of 'foreign terrorists' killed in combat, which already included eleven Afghans.[5]

The new development was the decision to have AQ-linked organisations in Afghanistan and Pakistan (and possibly elsewhere as well) to form contingents for the Levant, which would remain under the banner of the original organisation, with a contingent commander appointed from the original outfit. Clearly the intent was to get them back at some point, and not allow them to disperse among different IS units. According to one of the leaders of

IS-K, the first contingent for Syria was formed under the initiative of a TTP leader, Hafiz Saeed Khan, who on 14 July 2012 agreed to send volunteers to AQ. Reportedly he rapidly gathered a contingent of 143 volunteers (Afghans and Pakistanis) and despatched it to Syria to fight in Al Nusra's ranks.[6] More contingents followed from then onwards.

The impact was noticeable. In December 2012 already the Syrian authorities reported the killing of seventy Afghans and Pakistanis fighting for AQ. The build-up continued: in 2013 news agencies and specialist media reported TTP getting involved in the Syrian fight, sending 'hundreds' of volunteers there.[7] By June 2014 a source in ISIL claimed that there were already 575 Afghans and 714 Pakistanis in its ranks in Syria and Iraq.[8] As the end of 2014 approached, the TTP had already sent 1,000 volunteers to Syria, with plans to send hundreds more, as claimed by the TTP itself and confirmed by the Pakistani authorities.[9]

At the same time, efforts to attract volunteers from 'Khorasan' were also going on without going through the Afghan Taliban and the TTP. This is the account of a volunteer's recruitment by a future senior leader of IS-K:

> In 1999 I graduated from [...] madrasa. After graduation I started teaching in this same madrasa in 2003. I taught in this madrasa for 9 years. There was one Syrian teacher, I went with him to Syria in the month of June 2012. When we went there, we joined with Al Nusra, whose leader is Abu Mohammad Al Julani. We were with this group up to the month of June of 2013, after this we joined Daesh and [fought under] the senior commander of Daesh, Abu Omar Shishani.[10]

Hafiz Saeed Khan was not the only one in the region to have been cooperating with AQ on Syria. From 2010 the relations of Al-Qaida with the Taliban's Quetta Shura were quite cold and its leadership council (Rahbari Shura) effectively refused to send volunteers to Syria. However, the two largely autonomous branches of the Taliban which existed at that time, the Miran Shah Shura (better known as the Haqqani network) and the Peshawar Shura, both reportedly agreed to cooperate in the recruitment of volunteers, in exchange for Al-Qaida contributions to their coffers. One account is that was actually Al-Baghdadi, at that time still aligned with AQ, who contacted Serajuddin Haqqani in April 2013, asking him to send a group of volunteers to Syria. According to the source, Serajuddin agreed to send a contingent of 400, in exchange for a contribution of $12 million to the coffers of the Miran Shah Shura, in addition to another $20 million spent to pay, equip and maintain the contingent. The Haqqanis, with large

reserves of fighters waiting to be mobilised, could easily sacrifice 400 for Syria.[11] These were generous offers by Al-Qaida: the volunteers sent by the Haqqanis, for example, were paid $800/month, about four times what full-time Taliban fighters were getting in Afghanistan.[12] There are however no sources that confirm the size of such deployment, outside IS-K itself. Why would AQ and Al-Baghdadi offer such generous rates of pay, when there was no shortage of cheaper local recruits?

One explanation could be the desire of AQ to highlight to the world (and particularly to its donors) the global jihad dimension of the conflict, but another possible explanation is more relevant to this book: AQ and *ad-Daw-lah al-ʿIrāq al-Islāmiyah* (Islamic State in Iraq, IS-I) might have already considered the Syrian conflict an opportunity to gain new influence over local jihadist movements well beyond Syria, including 'Khorasan'. Attracting volunteers, who would then one day return home, was a way of spreading influence and skills of proven effectiveness (as had been done in Afghanistan in the 1980s and 1990s already). The Syrian conflict represented a golden opportunity for AQ to re-launch its operations: it was relatively easy to raise abundant funds for that conflict, compared to older conflicts such as the Afghan jihad.[13] Indeed once the first contingent sent by Hafeez Said was in Syria, the Military Commission of IS-I, as it was known at that time, reportedly offered ten of the TTP and Taliban commanders who were leading the first contingent to Syria $1 million to proselytise among other jihadist groups once back in Pakistan. From November 2013 onwards they started approaching members of TTP, IMU, Lashkar-e Taiba, Lashkar-e Jhangvi and others, as well as the Afghan Taliban.[14] Many of these ten commanders emerged later as influential figures within IS-K, such as Sheikh Mohsin who became Amir of Kunar or Saʾad Emarati who became Amir of Logar.[15]

Two training camps were reportedly set up in Waziristan and Kunar by the Haqqanis and the Peshawar Shura respectively, with the purpose of imparting the elementals of the Arabic language to the volunteers along with some military education. Many of the recruits were not from the Taliban, but Afghans or Pakistanis attracted by the promise of glory and by comparatively high salaries. This seems to suggest Taliban opportunism: take AQ's generous payments and send fresh recruits. IS-K sources claimed that the recruitment system included an 'exam' to assess the motivations and attitudes of the volunteers, probably to weed out individuals attracted exclusively by the high pay. Those who became commanders and cadres of the contingent tended to have a fairly strong background in Islamic studies.[16]

The flow of volunteers from Waziristan and Kunar brought hundred of Afghans and Pakistanis to Syria and Iraq, where they typically joined the ranks of Al-Nusra and IS-I. According to IS-K sources, in their large majority they travelled through Iran, disguised as asylum seekers and economic migrants in order not to be detected by the Iranian authorities, then crossing into Turkey, before reaching Syria. Senior figures and Arabs would mostly travel via the Arab Gulf and then into Pakistan, using commercial flights with genuine or faked passports, or ships from Saudi Arabia to Karachi.[17] Quite a few of these volunteers were therefore operating under Al-Baghdadi from the beginning of their arrival in Syria/Iraq; others made contact with him or his organisation after it entered Syria in 2013.

Other groups of volunteers joined Al-Nusra from Pakistani or Pakistan-based jihadist groups such as Lashkar-e Taiba, Lashkar-e Jhangvi, Aseem Omari Front, and Jaysh ul-Adl. Afghan and Pakistanis aside, the IMU was an early supporter of jihad in Syria. A senior IS-K source claim that IMU leader Osman Ghazi sent the first group of volunteers from North Waziristan on 19 December 2013. At the head of the group of 200 volunteers he placed one of his senior commanders, Sadullah Urgeni. The IMU volunteer group joined the IS precursor in Iraq, IS-I, rather than Al Nusra.[18] By then the group sent by Hafiz Saeed had switched its loyalty to Al-Baghdadi already (on 11 May 2013), as did the Lashkar-e Taiba contingent on 18 November 2013. Lashkar-e Jhangvi followed on 1 January 2014, the Aseem Omari contingent on 3 August 2014, and the contigent of Jaysh ul Adl on 25 October 2014.[19] It is not clear whether the decisions taken by these contingents were endorsed by the leaderships of the respective organisations. It is also likely that the contigents did not join in their entirety, with minorities refusing to follow the contingents' leaders and opting to stick with AQ.

It would therefore appear that IS was beginning to attract Afghans, Pakistanis and Central Asians even before its big military successes of 2014. One senior Afghan member of IS later commented that the attraction of IS derived from the impression of financial wealth, which particularly appealed to groups which were otherwise not doing very well financially, but also from the fear that the leaderships of TTP and Afghan Taliban would eventually sign a peace deal with their respective governments and marginalise their own internal hardliners. Another factor was the appearance of the first sign of unreliability of the Taliban's donors, which made the seemingly burgeoining IS so attractive an option.[20] As a senior IS-K member commented:

> Many Arab countries support Daesh: Saudi Arabia, Qatar, UAE and others. They also have a lot of natural resources under their control, like oil wells.[21]

IS was not committing to Khorasan resources comparable to what the Taliban had. But for disgruntled Taliban members who had been cut off from funding or were not receiving enough, for the first time there was a seemingly plausible alternative.

The volunteers start returning to 'Khorasan'

Already before the proclamation of the Caliphate, according to an authoritative source, Al-Baghdadi, Muslim Turkmani and Abu Omar al-Shishani of what had already changed its name to Islamic State of Iraq and the Levant (ISIL) were encouraging the volunteers to set up a branch of the ISIL in Afghanistan and Pakistan, as well as in Central Asia and Iran later.[22] As early as 3 April 2014 Al-Shishani appointed Qari Wali Rahman, an Afghan from Baghlan who had arrived in Syria in 2013, as IS' special representative for Afghanistan and Pakistan.[23]

As mentioned already, the commanders of the first group of 143 despatched to Syria by Hafiz Saeed, of Serajuddin's and of the Peshawar Shura's contingent in Syria and Iraq, were all used to spread the word and start recruitment efforts independently of the Taliban and TTP leadership. By the second half of 2014 the first fruits were being borne. For example among the Haqqanis, Azizullah Haqqani (not to be confused with one of the brothers of Serajuddin, but a senior figure nonetheless), who led the contingent in Iraq, reportedly recruited about ten field commanders of the Haqqani network, convincing them to join what had in the meantime finally become the Islamic State (IS). He also reportedly established relations with some relatively senior Haqqani figures, who closed their eyes to IS recruitment in exchange for funds. Later some of these figures joined Azizullah openly: Rauf Zakir, military leader for Sabari district, Khan Wali Zadran, military leader of Paktia Province, Marouf Ibrahimkhel, responsible for IED operations in northern Afghanistan, Yousaf Zadran, military leader of Shawak district (Paktia) and Mullah Jamal, responsible for Wardak province. Reportedly, this attempt to bypass Serajuddin Haqqani, the leader of the Haqqani network, would later lead to the first friction between him and Al-Baghdadi. Initially however, Serajuddin seemed unaware of what was going on behind his back. As late as August 2014, after the formal split from AQ and the launch of IS, according to IS-K sources Serajuddin even agreed to expand the size of the contingent in Iraq from 400 to 700. According to the same sources, the funds transferred by IS or spent on the Haqqani fighters in Syria rose to $42 million in 2014.[24] If these numbers

are correct (and there is no way to verify this), it would suggest that IS was quite keen on hooking the Haqqani network to itself, to expand its influence within its ranks.

The Peshawar Shura was also cooperative with IS: in its territories the amirs of the first groups declaring allegiance to IS and the governors/military leaders of the Taliban were effectively tasked with coordination between the two organisations.[25]

According to Azami, IS emissaries tried repeatedly to reach an understanding with the Quetta Shura, even asking for a meeting with Mullah Omar (unaware that he was already dead) in August 2014. Failing that, the IS would later approach individual leaders and commanders of the Quetta Shura whom were believed to be ideologically closer to them, such as Mansur Dadullah.[26]

The arrival of the first returnees from Syria, their efforts to attract more volunteers, and the first signs of their intent to establish a local branch of the IS attracted little attention initially. In June 2015, the Pentagon was still claiming that IS-K had just a 'limited' connection to IS. It was only in June/July 2016 for example that the NATO mission in Afghanistan, Resolute Support (RS), acknowleged that groups calling themselves IS-K in Afghanistan had indeed financial, strategic and communications connections with the core IS in Iraq and Syria.[27]

The press did detect IS propaganda activities such as leaflets, pamphlets and others. In August 2014 a 12 page pamphlet appeared in Pashto and Dari in the frontier areas of Pakistan, announcing the imminent expansion of the IS into 'Khorasan'.[28] That alone would mean little, but the summer of 2014 is—according to all IS sources consulted—when local networks of sympathisers started getting organised.

In November 2014 there were insistent reports about the existence of a training camp in Kunar. The first evidence of IS activities in Afghanistan emerged in January 2015, when a group of thirteen men were arrested in Bagram (Parwan). In the following weeks Afghan army intelligence reports indicated the presence of a group of seventy IS-K members in Khak-e Safed (Farah), a mix of Afghans and foreign fighters.[29] In February finally the Afghan authorities admitted that groups identifying themselves as IS were active on their territory. The acknowledgement followed the killing of deputy governor of 'Khorasan', Khadim, on 9 February in Helmand.[30] In March there were reports of propaganda material being distributed even in parts of Kabul.[31]

A fragmented start: the 'coagulation points' before IS-K

During 2014 dispersed groups associated with the IS started coalescing around some main leaders and forming organisations, either under the direct impulse of emissaries sent by IS-Central, or recognised by the IS as part of it. None of the interviewees mentioned these groups offering formal allegiance (*bay'a*) to IS-Central, so it might well be that the recognition remained informal.[32] Several different 'coagulation points' started forming, reflecting the segmentary character of the Taliban and other local insurgent groups. These 'coagulation points' then established a relationship with IS-K resembling that of the Taliban's autonomous fronts, called *loy mahaz*. These fronts formally depended on one of the main Taliban councils (shuras), mostly the Quetta one, but enjoyed a considerable degree of autonomy doing their own recruitment and fund-raising, and maintained separate chains of command. Each of the founding groups of IS-K had different origins.

Tehrik-e Khilafat Khorasan (TKK)

In Afghanistan the various leaders and groups linked to IS started coalescing around three organisations. One was the Tehrik-e Khilafat Khorasan (Movement for the Caliphate in Khorasan, TKK), which appeared to be the preferred by IS Central. It was the first of the officially IS-recognised groups to appear.[33] It largely gathered Afghans connected to IS, mostly in eastern Afghanistan. The original leader of TKK, Abdul Rahim Muslim Dost, was rapidly replaced by Mawlavi Nasratullah Popolzai and Muslim Dost set out to create a separate group with Khadim (Khilafat Afghan).[34]

Why exactly Muslim Dost was removed from the top position is not clear, but given his behaviour in the course of 2015 he might have displayed a tendency towards independent minded behaviour that IS Central found inappropriate.

Khilafat Afghan and Muslim Dost's group

The second coagulation point emerged around the figure of Abdul Khadim Rauf, a relatively senior former cadre of the Quetta Shura of the Taliban, who was accused by the Taliban of having absorbed Salafi ideas while in Guantamano, because he printed and distributed Salafi texts. One of the early Afghans to be sent by Hafiz Saeed to Syria, Sa'ad Emarati, was close to Khadim

and drew him into IS. An Alizai Pashtun from Helmand, Khadim had been provincial governor of Kunar under the Taliban emirate. Arrested, he was sent to Guantanamo until his release in 2007. After that he fought for some time as group commander in Kajaki, in the ranks of Dadullah Mahaz. Both Emarati and Khadim had trouble with the Taliban, although for different reasons: undisciplined behaviour the first, alleged ideological (Salafi tendencies) and tribal differences (he was Alizai while Ishaqzais were then dominant in the Quetta Shura) the second.[35]

Thanks to Sa'ad Emarati, Khadim was one of the early recipients of Al-Baghdadi's invitation to join IS and set out to form a group, starting among his own personal followers in Helmand. According to a senior IS-K source, in 2013 he already had about 200 men. The group formally joined IS on 19 January 2015, significantly later than TKK. At that time the membership had grown to 1,400, if we believe sources within Khilafat Afghan.[36] Khilafat Afghan split in early 2015, as friction between Khadim and his Abdul Rahim Muslim Dost led to the former expelling the latter, who left taking some hundreds of men with him. Khilafat Afghan's membership reportedly fell to 750 men (of which 600 were fighters) before its started recovering.[37] It is worth noting that this was the second clash Muslim Dost had with his colleagues in a matter of months.

By October 2015 Khilafat Afghan had reportedly partially recovered to 1,140 members, of which two thirds were former Taliban, a fifth fresh recruits and the rest veterans from Syria and Iraq. The former Taliban came from a variety of Taliban groups. Of Khilafat Afghan's 240 support elements (as of October 2015), about 100 were said to be in Pakistan, working in logistics and finance.[38] Khilafat Afghan reportedly had in 2015 its main office in Doha, marking its close relationship with Qatar. Subsidiary head quarters existed in North Waziristan, Kajaki (destroyed at least temporarily in 2015) and Nawa (Ghazni), in addition to a small base in the UAE. Khilafat Afghan had eighty staff in these offices outside Afghanistan.[39]

The main focus of operations for Khilafat operations was initially Helmand province, Khadim's home base. When Khadim was killed in Helmand in February 2015 in a US drone strike, his nephew Wahidullah Wahid replaced him at the top of Khilafat Afghan.[40]

At the time of its split from Khilafat Afghan when it joined IS-K as a separate group on 6 March 2015, Muslim Dost's Group reportedly had about 250–300 members, rising to 500 by June. Three months later, thanks to abundant funding from private Saudi donors, the claimed membership had risen

to over 1,100. Muslim Dost mostly recruited from the ranks of the Quetta Shura, at least initially, due to his association with Khadim, even if he personally hailed from the Kot district of Nangarhar. Later he expanded recruitment towards Nangarhar. Muslim Dost has long-standing links to the broader Salafist movement.[41]

Azizullah Haqqani's group

The third initial coagulation point of IS sympathisers was around Azizullah Haqqani, the senior cadre of the Haqqani network who led the Haqqani contingent with Al-Baghdadi. His group unsurprisingly drew its original strength from the ranks of the Haqqanis and did not recruit at all among other Taliban factions, by explicit decision of Azizullah himself, but also tried to recruit green members and members of Hizb-i Islami.[42] When he went back to Waziristan in 2014, Azizullah reportedly managed to attract to his group several Haqqani commanders who had not been to Syria, until he and his men were temporarily expelled from Waziristan by an angry Serajuddin. Initially according to internal sources Azizullah gathered about 600 men around him, formally announcing joining IS on 11 August 2014. Azizullah continued negotiating with more Haqqani commanders, but also started expanding recruitment beyond the original network. He also started despatching his group beyond his original area of influence in Loya Paktia, particularly towards southern Afghanistan.[43] By early 2016 the group started deploying combat groups to other areas, such as Helmand and Zabul.[44]

After the original brush with Serajuddin, Azizullah reconciled with him and was able to keep his job as head of the Miran Shah Shura's Fedayin Commission and his membership of the Miran Shah Shura, the leadership organ of the Haqqani network, until October 2016, when renewed (and successful) efforts to 'steal' Serajuddin's commanders led to his expulsion from the Shura and to his sacking from the job.[45]

Tehrik-e Khilafat Pakistan (TKP)

In Pakistan by contrast there was initially a single 'coagulation point'. The TKP (which has nothing to do with a pre-existing group called Tehrik-e Khilafat and based in Karachi) was established by a group of TTP leaders and commanders, among which the most senior was Hafiz Saeed Khan. Hafiz Saeed, mentioned above in Chapter 1 as the first to despatch a contingent to

AQ in Syria, had personally already joined the IS on 11 May 2013.[46] Some sources describe Hafiz Saeed as holding Salafi tendencies and as having been involved in attacks on Hanafi madrasas in Orakzai when he was still in TTP.[47] He and his associates formed the TKP on 15 July 2014; its existence was however only announced in public on 14 August 2014. TKP was essentially the merger of eight armed groups, led by their commanders:

1. Khalid Mansoor, TTP commander in Hangu;
2. Shahidullah Shahid, spokesman of TTP;
3. Mufti Hassan Swati, TTP commander in Peshawar;
4. Gul Zaman Fateh, TTP commander in Khyber Agency;
5. Hafiz Dawlat Khan, TTP commander in Kurram;
6. Hafiz Saeed Khan, TTP commander in Orakzai;
7. Abdul Bahar Mehsud, TTP commander in Waziristan;
8. Abu Bakr, commander of the TTP in Bajaur.

Each of these senior TTP commanders brought a few hundred men with him into TKP. Initially TTP sources dismissed the defections as being in the 'hundreds', not in the thousands, and therefore of little consequence. Later however they admitted that the split had significantly dented the TTP's membership.[48]

The commander of the largest group, Abdul Bahar Mehsud, was initially appointed representative of Al-Baghdadi in Pakistan as well as leader of TKP, while another of the commanders with the largest following, Hafiz Dawlat Khan, was appointed his first deputy. Of the lot, it was however Hafiz Saeed Khan who was the closest to Al-Baghdadi, having organised the first group of volunteer fighters for Syria back in 2012 (see Chapter 1). As a result he was the one chosen as governor of Wilayat Khorasan in January 2015. Some of the volunteers who returned from Syria were also appointed to top positions in TKP, despite not having been senior before. As it can be noted, all the leading figures of TKP were former TTP commanders; similarly the majority of the fighters were formerly of the TTP, even if some Lashkar-e Jhangvi and Lashkar-e Taiba fighters also joined, after coming back from Syria. Although they were reported in the press as separate groups, according to TKP sources all these cells joined TKP. Similarly some other small groups declaring their allegiance to IS were brought into the TKP, like *Ansar-ul-Khilafat Wal-Jihad* (Partisans of the Caliphate and of Jihad).[49]

Of the about 2,000 fighters and commanders who TKP sources claimed it had in the summer and autumn of 2014, over a fifth were reportedly returnees

from Syria, another fifth were new recruits and the large majority of the remainder were former TTP. In other words a substantial majority of TTP and LeJ members joined without going through Syria, while the new recruits are mostly freshly graduated madrasa students. Geographically the recruits come from North and South Waziristan, Bajaur, Peshawar, Quetta, Karachi, Islamabad, Lahore and Kashmir.[50]

Essentially TKP was formed by a particular sub-type of anti-Fazlullah dissidents within the TTP, angry that TTP leader Fazlullah was cutting them off from funding and resources. While other anti-Fazlullah dissidents formed splinter groups such as Jamaat ul Ahrar and the Mehsud faction of the TTP, those coagulating into the TKP appear to have been characterised by Salafi or near-Salafi views, as well as by stronger-than-average (for the TTP) sectarian inclinations. TKP sources claimed that Pakistani army pressure in North Waziristan contributed decisively to push many TTP members to join the TKP, perhaps in protest at the lack of support they were receiving from the TTP leadership.[51] Fazlullah himself had some communication with IS, which was still going on at the time of the announcement of TKP's establishment, but does not appear to have been seriously considering to join.[52] Most of the original members of TKP were Orakzais and Mehsuds, but later TKP was strengthened by the arrival of a large group of Afridis, mostly from the ranks of Mangal Bagh's *Lashkar-e Islam*. Some local sources suggested that TKP recruited Afghans in Nangarhar, particularly Bati Kot and Chaparhar, mostly to fight at the orders of Pakistani commanders.[53]

The birth of IS-K

Until the end of 2014, the different groups which had linked up to IS talked of each other as separate entities.[54] From January 2015 things changed. On 26 January 2015 the establishment of Wilayat Khorasan was announced by Abu Muhammed al-Adnani, IS-Central's chief spokesperson, in an audio statement.[55] From that moment onwards IS-K teams visiting the villages identified themselves as 'Daesh' or as Daesh Khorasan (interviewees had no problems with the use of the term Daesh, which is the Arabic pronunciation of 'ISIL', but officially IS-K does not use the term), or sometimes 'Khilafat Islami'.[56] At the bottom of the IS-K structure, discussing membership in the individuals component groups was strongly discouraged.

> My boss is Mullah Abdul Khadim, from the Orakzai tribe of Pakistan. I don't know who is above my boss and we don't need to know that. I only know who my boss is, and who the leader of Khilafat-i-Islami is, Amir-Ul-Muminin Abu

Bakr al-Baghdadi. Daesh is not open like in the Taliban, where everyone knows about their system.[57]

Relations between IS-Central and IS-K: A franchise?

Some analysts and policy makers describe IS-K as a franchise of IS-Central, although rarely they clarify what they mean with this term.[58] By calling it a franchise analysts seem to imply that beyond a formal authorisation to bear the 'Islamic State' brand, IS-K remains nothing more than a loose network. As Rani describes it: 'drawing weaker local players under its "brand" and into a loosely constituted network of radical actors.'[59] As discussed above, this description fits what IS-K looked like in its early days. But is this the end state as far as IS-Central's plans are concerned?

As described by one of its leaders, IS-K was authorised to make autonomous decisions about military operations, procurement, salaries, recruitment and budgeting, without having to consult with IS-Central. Instead IS-Central had to be involved in any change to laws, rules and regulations, and leadership selection.[60] Most importantly IS-Central selected the Special Representative, who operated as a kind of political commissar represent the centre's interests with IS-K, and making sure that guidelines and directives were being respected. IS-Central also exercised some direct supervision and monitoring of IS-K not only through its advisers, but also by sending inspection teams. The IS-K Finance Commission for example would receive teams in Dubai, Pakistan and even Afghanistan. The inspections could happen every 1–3 months and would involve checking invoices and receipts, and making enquiries about how the money was being spent.[61] All this seems to suggest something more than a franchised structure. This seems also implicit in the adoption of the term 'wilayat' (province) to describe IS-K by IS-Central. Clearly IS-Central wanted to highlight a hierarchical relationship between itself and IS-K.

IS-K's ideology: global jihad for jihad's sake

One important benchmark of the relationship between IS-Central and IS-K is the comparison of their respective ideologies. Strong ideological variance would suggest a loose relationship between IS-K and IS-Central, while by contrast the wholehearted adoption of an ideology alien to the region would suggest a closer relationship. As discussed below, on many points IS-K was undoubtedly fully aligned with IS-Central, whereas on some others it was not. Mielke and Miszak describe Sheikh Abu Yazid Abd al-Qahir Khorasani as the

main IS-K ideologue, but little is known about his actual thinking apart that he was previously involved with Salafi groups in eastern Afghanistan.[62]

Global jihad and Caliphate

IS-K was described by recruits as a movement genuinely committed to global jihad against all 'impious' governments, in particular Pakistan. In this regard IS-K, like IS-Central has been quite effective in establishing a reputation for an uncompromising attitude towards jihad, despite evidence of relations with foreign donors.[63]

> I understood that [Taliban were] not doing Jihad in Afghanistan, in fact we were fulfilling the plans of [the Pakistani] ISI in Afghanistan. Daesh is a project to implement Shari'a throughout the world and wone day we plan to raise the flag of Islam in Washington. Daesh's ambitions are very big and I think it would be only Daesh Khorasan in Afghanistan who can really bring Shari'a law to the country.[64]

IS-K indeed showed its commitment to global jihad by carrying out or at least claiming to have carried out bloody attacks in Pakistan, disregarding pressure from some of its main donors. It is worth noting that despite AQ's support for groups opposed to the Pakistani authorities such as TTP and IMU, it too appears to have been able in some circumstances at least to enlist the cooperation of the Pakistani authorities, as evidenced by the protection it reportedly afforded to Bin Laden.[65]

In addition IS-Central adds of course the proclamation of the Caliphate, the most distinctive feature of IS. But the IS-K interviewees, while fully picking up the 'global jihad' propaganda point, barely discussed the topic of the Caliphate, or even of the state dimension implicit in the name of IS-K itself. The members of IS-K did not seem to take the 'state' dimension of IS' claims too seriously, or perhaps saw it as to distant a prospect to bother.

This, however, is what AQ has always been arguing against IS: the 'Caliphate' experiment is premature and the 'global jihad' movement should lay the foundations for it first. Is IS-K 'heretical' with regards to the Caliphate? According to IS-K sources a lot of indoctrination was going on from the summer of 2015 onwards (see Chapter 3), but still none of 36 interviewees interviewed in 2016–17 (that is after 'indoctrination' had been going on for several months at least) volunteered to deliver a lecture on the Caliphate. Three possible explanations come immediately to mind.

IS-Central might have downplayed the Caliphate in its indoctrination operations in the expectation of its Iraq/Syrian territorial base to collapse in

the near future. Already in 2015 (well before the offensive of the Iraqi government forces on Mosul started) IS-K seemed to be preparing to face the collapse of the core Caliphate territorial domain in Syria and Iraq, and high-level cadres were being told that soon Khorasan would become the centre of all IS, replacing Mosul.[66] A second explanation is that the IS-K commanders, cadres and leaders interviewed were simply uninterested in this dimension of IS. A third possible explanation has to do with the expectations of donors to IS-K, who are also likely to have contributed to shaping the ideological message that IS-Central packaged for IS-K. These expectations were not about IS-K establishing state-like structures in Khorasan (see *The role of regional rivalries* below and Chapter 7), but about challenging Iranian and Russian interests in the region. It is worth reminding the reader of the prediction of Lina Khatib, that IS would gradually turn into something more like a franchise worldwide (see *The IS model* in the Introduction).

War as a natural state

The militaristic ideology of IS-Central was discussed in the *Introduction*. When asked to describe the differences between IS-K (and in particular TKP, which was largely ex TTP in composition) and TTP, a TKP source commented:

> There are many political differences between TTP and TKP. One difference is that the TTP does not fight against the Afghan Taliban whereas TKP has fought against them. Another difference is that the TTP is not against Shi'a, and the TKP is. Another difference is that the TTP is fighting against the government in Pakistan only, whereas we are fighting in Pakistan against the government, and in Afghanistan against the government, foreigners, and the Shi'a, just as we plan to fight against Shi'as in Iran and the Central Asian countries.[67]

The source focused his answer on the enemies of the two organisations, which is revealing of a nihilist militarist 'ideology' of war without end and war as a way of life, trying to achieve ever expanding and completely unrealistic aims, such as expanding the Caliphate to rule the whole world.[68] In this regard IS-K and IS-Central therefore seem aligned.

Salafism

If militarist nihilism and uncompromising jihadism is the main trait of IS-K's ideology, it is not the only one. Interestingly IS-K rejects its characterisation as a Salafist group.[69] In the word of a commander:

This is not true, we are following the Shari'a and we are against Salafi ideas. Those people who think that we follow Salafi ideas, in fact they don't have any idea of Shari'a.[70]

This denial suggests a degree of pragmatic awareness about the unlikeliness of Afghans and Pakistanis being attracted to Salafism as such. IS-K even rejects the idea that its main source of support might be Salafis, numerous in Nuristan, Kunar and Nangarhar, which is instead what analysts like Mielke and Miszak have argued.[71]

TLO described some of the cornerstones of the ideology of IS-K as

- The need to remove occupying foreign forces from Muslim lands at any costs;
- Future generations should be raised purely in accordance with the Quran and Sunna;
- Secularism is an illness spread through the educational system.[72]

In part it is true that compared to IS-Central, some of the more extreme ideological features of its Salafism have for now not been imported to Khorasan, such as Takfir. Still IS-K made a serious effort to implement principles very alien to Afghanistan whenever it was in control, regardless of the environment. Particularly after the arrival of the Special Envoy from IS-Central, Abu Yasir al-Afghani (see Chapter 9), IS-K for example enforced its ban on the drug trade very strictly; with the leadership ordered to inform all farmers that if they were found to grow poppies, they would face fines, detention or even execution.[73] By June 2016 IS-K was claiming to have eradicated 1,200 hectares, collected fines for $3 million, and seized 20 tonnes of drugs.[74]

At least as of January 2016, a source in Haji Zahir's militia believed that IS-K was still being paid by drug smugglers for allowing free movement through their areas. The TLO also reported allegations that opium seized by IS-K was then sold on to smugglers.[75] However, the weight of evidence points in a different direction, even if the presence of corruption within IS-K's ranks cannot be ruled out.[76] The justification for the very unpopular ban was that the drug trade is forbidden in Islam, but there might be other, more pragmatic reasons for that (see Chapter 7, 'Taxation').[77] The ban on drugs was lifted in south-western Afghanistan in January 2017, but the lifting was described as only 'temporary', probably in an effort to save face ideologically. In any case IS-K moved swiftly to compete aggressively with the Taliban, particularly those of the Quetta Shura, over taxation of the narcotics trade.[78]

IS-K interviewees also describe the ban on forcing people to give food and 'cruel behaviour' as abuses that were forbidden because they do not find some justification in the religious texts.[79]

> The Taliban act contrary to Islam, including by collecting taxes on drugs. [...] They take money from people's houses by force, but we do not engage in such activities. They also allow music but we do not.[80]

As it will be discussed in greater detail in Chapter 5 below, a whole range of strictures were imposed on the villagers, even in areas where IS-K had some roots in the community. Abdul Rauf Khadim did not endorse Takfir and did not utter anti-Shi'a rhetoric, which would have been redundant anyway in Kajaki (where there are no Shi'as).[81] He did however enjoy a reputation for having Salafi inclinations, in particular objecting to the Taliban tolerating Pashtunwali justice in their areas of control and to their condoning of the drug trade, even if a source close to Khadim suggested that tribal marginalisation might have been the main reason for splitting from the Taliban. The result was that even in Kajaki IS-K attacks on shrines and their imposition of Salafi-style prayers turned many against it.[82]

> I am one of these villagers and I prefer the Taliban to Daesh. Taliban are a bit aggressive in their behaviour but they are Muslims and never ask people to follow Salafi rules.[83]

While some sources would claim that only collaborators of Iran are supposed to be targeted,[84] others were more frank: Shi'as must be killed, whether civilians, military or government staff, unless they bow to the Salafis:[85]

> We are not against the Shi'a but we want them to accept Shari'a and follow our rules. We know that Shi'a people believe a lot in shrines and some old traditional ceremonies, which is against Shari'a. For example: Moharam and other rituals. Their way of praying is different; we have to follow the style of Prophet Mohammad, Prophet Mohammad never prayed with open hands. If the Shi'a people really change these things, they are all our brothers.[86]

In sum IS-K might have not been a coherent Salafist or jihadist-Salafist organisation in the way its mother organisation is, but nonetheless it had at its core hardline former Taliban and TTP members, who were influenced by Salafism, attracted by global jihadism or had at least some superficial sympathy for the assertive, uncompromising Salafist jihadism of the IS, that guarantees that this class of professional insurgents will have wars to fight virtually forever.[87] While some of the cadres and leaders with a stronger clerical background seem to have been supportive of Salafism as such, by far the biggest

component of IS-K's ideology was militarist nihilism, wrapped in Salafist clothes. Hence the tendency of interviewees to indulge in listing their many enemies, and their not being bothered by the fact that they had in fact been busy essentially fighting another jihadist (although not global jihadist) organisation, the Taliban.

Sectarianism

In fact IS-K members easily contradict themselves with regard to the targets of their violence, for example claiming to have killed 'volunteers for Syria' while at the same admitting that three of seven victims were women.[88] For many former Taliban, another ideological shift they experienced when they joined IS-K that goes hand in hand with anti-Shi'ism is the extreme hostility to Iran, which turned it into a primary target. Although there had been serious friction between Taliban and the Iranian regime in the 1990s, and Shi'a were discriminated against in the Taliban Emirate of 1996–2001, from 2005 there was a rapprochement and most groups of Taliban at one point or another had relations with Iran after 2005.[89] In many cases however more than convincing former Taliban recruits that Iran was now an enemy, IS-K attracted Taliban elements who were already hostile to Iran, but were rarely able to express their hostility when they were members of the Taliban. This was particulary the case of all the volunteers who had been to Syria, of course. In general among Pashtuns were is an undercurrent of hostility to Iran for cultural reasons, which is likely to have made it easy for IS-K recruits to agree to the denunciation of Iran by the leadership.[90]

The role of regional rivalries

Whether or not and to what extent Saudi Arabia and Qatar supported IS-Central in the various phases of its history remains a matter of debate, as discussed in the introduction. Saud al-Faisal is known to have stated to John Kerry that 'Daesh [an Arabic acronym for Isis] is our [Sunni] response to your support for the Da'wa [Shi'a group in Iraq]'.[91] It is also known that US intelligence believed for years that Saudi Arabia and Qatar supported IS in Syria.[92]

Whatever the case for IS-Central, all IS-K sources and several external observers insist that IS-K received Saudi and Qatari support. Why would the Saudi government support an organisation believed to have carried out attacks within Saudi Arabia itself and to have planned more? Wouldn't the Qataris

feel endangered too? Asked the question, Saudi, Qatari and IS sources converge at least in highlighting the traditional Saudi strategy of buying jihadist organisations off as discussed below. After all, AQ waged a campaign against the Saudi monarchy after the fall of the Taliban's emirate in Afghanistan, but by 2013–16 Saudis and Qataris were back supporting Al-Nusra according to numerous reports.[93] It is even more realistic to believe that the Saudis would support IS-K, operating mainly in a country remote from their borders, and bordering Iran instead. The Saudis might be hoping that by keeping IS-K busy far away from their borders, they will reduce the chance of it becoming interested in doing serious damage at home. They might also be hoping to redirect IS anger against their own enemies.

A single source in the Saudi intelligence, although insufficient to build a strong case, provides a glimpse into Saudi rationales for supporting IS-K.[94] Interviewed in December 2014, the source summed up Saudi Arabia's aims in Afghanistan as establishing there an Islamic type of government which would have friendly relations with Pakistan and unfriendly with Iran. Parallel aims included hampering the work of all groups linked to Iran, hurting Iran's interests, maintaining influence over the various jihadist organisations and supporting the aims of Pakistan, a Saudi ally. The Saudis started perceiving a growing Iranian encroachment in Afghanistan around 2013. They saw the Iranian Revolutionary Guards supporting Shi'as, but also one of several Afghan branches of the Muslim Brotherhood, Jamiat-i Islami, and trying to coopt Taliban leaders and groups, and decided to become more active to counter that. Saudi intelligence also discovered forms of Pakistani-Iranian collaboration with regard to the Taliban that it did not like, coming to the conclusion that it was not wise to completely sub-contract its Afghanistan policy to the Pakistani authorities.[95]

The same Saudi intelligence source admitted support to IS-K, as one of several tools in the struggle against Iran. The discovery of close Taliban relations with the Iranians appears to have shocked the Saudis and to have driven them towards seeking to identify more reliable jihadist groups. The Saudis did not believe that IS and particularly IS-K represented a real danger to them, as long as they were able to keep it financially dependent on Saudi support.[96] One IS-K recipient of Saudi funding thus explained their motivation for providing the funding:

> They helped the Taliban so much and now those same fighters are close with Iran. [The Saudis] mean to take those Taliban groups back from Iran and unify them with Daesh. In fact they want to end the Taliban movement completely and replace it with Daesh.[97]

An IS-K source involved in managing funding from the Gulf indicated in March 2017 that the Saudis had broken relations again with IS-Central, but were continuing to support IS-K.[98]

Similarly the Qatari authorities appear to have lost faith in the Taliban, because of their relations with Iran, which were becoming increasingly clear in 2013/14. While supportive of Taliban reconciliation with Kabul, according to a source in the Qatari intelligence the Qatari authorities also started supporting what would become IS-K already in 2013, as a trusted anti-Iran actor, at a time when Doha still viewed Iran as a likely threat. The source admits to hosting representatives of Al-Baghdadi and of IS-K in Doha. In the intentions of the Qataris, IS-K should eventually replace the Taliban as the dominant insurgent force in Afghanistan; the more moderate Taliban would reconcile with Kabul, and the hardliners be absorbed into IS-K. The Qataris did not want IS-K to emerge as a dominant player very rapidly, however, and particularly not before the reconciliation between the Taliban leadership and Kabul government, which otherwise would derail.[99] IS-K appeared to this Qatari officer also an ideal platform for expanding support and improving the capabilities of Baluchi insurgents in Iran. Like the Saudis, the Qataris seem to think they have IS or at least IS-K on a leash, having made it dependent on their funding. Only if what the Gulf countries perceive as Iranian expansionism was stopped, Qatar's support for IS-K might end, said the source. Like some other donors to the Taliban, the Qataris also had a sense that the Taliban were offering modest returns for the big sums received.[100]

Of course the Iranians have not yet shown so far any intention of appeasing the monarchies by downscaling efforts to increase their influence. In Chapter 8 we discuss how it was Iran-supported Taliban who were at the forefront of clashes with IS-K in most provinces. It can be added that from 2013 until mid-2015, the Haqqani network had relations with the Iranian Revolutionary Guards and not with the Saudis, according to sources within the Haqqani network, IS-K and the Quetta Shura Taliban. In their accounts, the Iranians started low scale support to the Haqqanis in 2008, according to sources inside the network, and gradually increased it until the Saudi discovered it and cut off their own funding to the Haqqanis in 2013. The Iranians then also despatched a few advisors to Waziristan and were in a position to put pressure on Serajuddin to adopt a more confrontational attitude towards IS-K, contributing to the freeze in relations of late 2014. Relations between Haqqanis and Saudis were at their nadir because of the arrest in Bahrain of Anas Haqqani, brother of Serajuddin, in which the Haqqanis suspected a Saudi hand. Only

in the summer of 2015 Saudi funding to the Haqqanis was restored, as they cut off relations with the Iranians.[101]

According to an IS-K source, the Qataris are also pushing IS-K to open a new front in Central Asia. The rationale for that would appear to be a form of retaliation against Russia's intervention in Syria, and an effort to force Russia to split its dwindling resurces among several fronts. The assumption of the Qataris is clearly that the Central Asian states, if threatened, would request Russia's assistance.[102]

2

AIMS AND STRATEGY

If IS-K is not a mere exercise in opportunism and was indeed organically linked to IS-Central, it should be expected to produce and follow a relatively coherent strategy, based on aims going beyond the mere self-interest of its members. Aims and strategy should in turn be expected to match on the whole those of the parent organisation, or at least be compatible with them. In this section we discuss first of all IS-K's aims, which inevitably had different rankings. Because of the way IS-K has been operating, as a separately-funded branch of IS, it has had to rank fund-raising first among its aims. IS-K's priority was therefore 'making itself useful', but this should not be taken as an indicator of 'opportunism' vis-à-vis IS-Central. Indeed, IS-Central itself pushed IS-K in this direction, as it could not afford to fully foot all its bills.

Moreover, IS-K's aims went beyond offering to fulfil whatever geopolitical aims its donors had. Aside from the fact that some of those aims were also IS-Central's own (such as retaliating for Syria), IS-K also tried to create a social base for itself by re-launching and expanding sectarian conflict in the countries of Khorasan. The establishment of safe haven(s) for IS leaders and for a command centre in the region also implies that IS-K was more than an opportunistic imitation of the original IS-central, exclusively focused on achieving or protecting local aims and interests.

The various aims of IS-K inspired the formulation of the organisation's strategic choices. As discussed below, Afghanistan was chosen as the ideal springboard for IS in Khorasan, being the weakest state in the region, with the

least territorial control, but at the same time the most strategically placed, potentially giving access to Central Asia. In order to expand and consolidate its presence in Afghanistan, IS-K adopted a mixed approach: small groups spread around to mostly do recruitment, and a few strongholds where IS-K could build up its army. Although IS-K sources were evasive about military tactics and strategy, their operations as discussed in the coming sections suggest that it might have in mind replicating IS-Central's favourite 'blitzkrieg' approach to insurgency—concentrate force to achieve local superiority and rapidly conquer the enemy (see *The IS Model* in Introduction).

In this strategy there was room for some flexibility. The trademark 'blitzkrieg' strategy, applied in northern Iraq as well, could not possibly apply to Iran, whose predominantly Baluchi insurgents could never plausibly represent a serious military challenge to the country's army and Revolutionary Guards. The same applies to China, no matter how many Uyghurs and Huis would join the ranks of IS. As for Central Asia, the prospect of anything approaching a 'blitzkrieg' was a distant one even as of early 2017. Pakistan finally mainly played the role of logistics hub for IS-K, at least until mid-2017. In all these cases IS-K seemed intent on using terrorist and guerrilla tactics, at least for the foreseeable future.

IS-K's short-term aims

Establishing a beachhead in Khorasan: prioritise recruitment

The first priority of IS-K was of course establishing a sufficiently solid presence in pockets of Khorasan, on which to start building a more sophisticated structure and from where to spread. The 'beachhead' metaphor aptly sums up the character of this enterprise: a largely alien entity that needs to somehow disembark and gradually establish roots and organise itself. The 'landing' stage saw IS-K at its most vulnerable. The Taliban, the TTP, the Afghan and Pakistani security forces could easily have wiped it out if they had wanted or bothered to. This vulnerability was not just the result of the small initial numbers of IS-K, or of its lack of consolidated safe havens. It also had to demonstrate its viability to prospective recruits and to donors, some of whom were just advancing some funding to a new 'experiment'. An early failure could have compromised the venture for good. In this context it is perfectly natural and understandable that the leaders of IS-K and IS-Central might have set out some highly pragmatic initial goals and avoided advertising the 'landing' with too much fanfare. In particular, as will be discussed in detail in Chapter 8, initially IS-K sought

forms of co-existence with Taliban and TTP, even if it was already lobbying commanders and cadres of these two organisations to defect to its ranks. Also IS-K's propaganda efforts were subdued and even efforts to raise local taxes were banned for some months, possibly to avoid generating friction with Taliban and TTP (see Chapter 7). Moreover IS-K stayed well away from challenging military the authorities of any of the countries of Khorasan (see below, *The Place of Afghanistan* and *The Place of Pakistan*).

Making itself useful: IS-K shops around for funding

As a newcomer in the crowded jihadist environment of Khorasan, IS-K's first and foremost aim has been finding a permanent place for itself in this environment. That meant in practice making itself useful or necessary to sectors of the local population, and perhaps more importantly to some of the regional powers. 'Making itself useful' in practice often meant for IS-K and IS-Central shopping around for funding aimed at any jihadist cause. IS-Central for example promised the radical Chinese Muslim groups it was negotiating with that it would start operations in China soon and that it was making preparations for establishing a direct presence on Chinese territory.[1] IS-K sources link this effort to funds made available by private donors in the Arab Gulf specifically for this 'project'.[2] This plus the familiarity with the handful of Hui jihadists present in Syria and Iraq nonetheless prompted IS-Central to conceive the opening of a new front for jihad in Han China (as opposed to Xinjiang). At the same time IS-Central was getting closer and closer to the Uyghurs of ETIM, thanks also to the attraction IS has been exercising on the IMU and other Central Asian groups, with which ETIM mixes. Indeed the input for opening a Chinese theatre of operations came direct from IS-Central:

> The leaders of Daesh have talked many times of China. They are telling us that we will do operations in Central Asia and China. 'You will work there on behalf of Daesh'. Our joining with Daesh is also for this purpose, that Daesh wants to perform operations and attacks in China. They said first we will go to Tajikistan and Central Asian Countries and then we will start operations in China.[3]

IS-K played an important role in attracting Chinese Muslims as many of them were in Afghanistan and Pakistan when Wilayat Khorasan was announced. Although China itself falls beyond the area of responsibility of IS-K, the Chinese Muslims based in Khorasan were supported and nurtured by IS-K and low-scale infiltration of China was organised mostly from Afghanistan and Pakistan. A large portion of the funds IS-Central mobilised

for the cause of Chinese Muslims was therefore spent through IS-K. In particular despite the close relationship with the Turkestan Islamic Party (TIP), IS was keen on Huis and was investing considerable resources in order to create a jihadist Hui movement inside China.[4]

Retaliating for Syria

A third aim was retaliating against Iranian intervention in Syria and Iraq. One mid-rank commander admitted that despite the rhetoric, Western targets ranked well below Iranian and Iranian-related targets among their priorities, because of Iran's role in fighting IS in Iraq and Syria.[5] Plans were made for targeting any group linked to Iran wherever it might be, including groups of Taliban linked to Iran.[6]

Targeting Russian interests in Afghanistan and Central Asia was another similar aim, also deriving from Russia's intervention in Syria. Advisers sent from IS-Central were constantly pushing for starting operations in Central Asia, as were the donors.[7] Both in the case of Iran and Russia, targeting their interests served not only IS-Central's purpose, but was also again a way to make IS-K useful to donors, who had similar reasons for wanting to retaliate against these two countries.

Establishing safe havens

Another key aim of IS-K has been to develop in the short-term sufficient strength to establish at least one new spare safe haven in the region. This aim covered in fact two purposes: insure itself against pressures or repression by regional actors (as the Taliban were exposed to in Pakistan) and be able to host leaders from IS-central should the need arise.[8] By late 2016 elders in Nangarhar were hearing from IS-K fighters that Kunar was being turned into the organisation's primary safe haven, where perhaps in the future even senior leaders from IS-Central would stay.[9] As part of this effort, IS-K tried to establish relations with local communities and elders, in order to create a safer operating environment.

IS-K's long-term aims

IS-Central and IS-K do not seem in principle satisfied with 'making themselves useful' as a long-term aim. They have greater ambitions than that. Even if the premature launch of the Caliphate might well have been a trick to gain

hegemony over the global jihadist movement, the establishment of the Caliphate is not mere rhetoric—it gives a real measure of the long-term ambitions. In the context of Khorasan that means laying the conditions for the long-term sustainability of IS-K: gaining as much financial autonomy as possible; replacing or marginalising all other insurgent movements in the region; and generating new types of conflict more in line with IS-K's 'mandate', such as sectarian conflict.

Forming an army

In line with the 'strategic culture' of IS-Central, IS-K appears to have intended to develop the facilities for shaping up a centralised and hybrid military force, well trained and led, capable to deploy quickly, outmanoeuvre its adversaries and concentrate and disperse at will (see Chapter 4, 'Military organisation').

Mobilising local support for the IS-K's causes

Beyond the professional jihadists and some clerical networks, there was little or no social base of support for IS-K in Khorasan. A priority for the IS-K leadership was thus creating that support ex-novo. That could be done by choosing sides in local disputes among communities, or by re-invigorating or starting anew conflicts, such as sectarian ones. Once established as a major insurgent organisation, IS-K could also try to 'steal' the causes of competing jihadist organisations, for example taking the lead in the struggle to overthrow the 'puppet' Kabul government, the impious Pakistani one, and the authoritarian Central Asian regimes (see Chapter 5, 'The local communities').

Taking over the jihad in Khorasan

IS-K also had a strategic aim of ultimately replacing the Taliban, TTP and other insurgent groups in Khorasan, establishing its own monopoly as it has been trying to do in Syria and Iraq. The original preferred path was a smooth co-optation of Taliban commanders and leaders, and violent confrontation was to be postponed until IS-K gained overall military superiority (see Chapter 8 for a detailed discussion of IS-K's early 'smooth' approach). In the early days of IS-K, a senior Pakistani in TKP candidly commented that the top priority of IS-K would be absorbing all other jihadist groups before setting out to seriously challenge the main enemy: Americans/NATO and Shi'as in Pakistan and Afghanistan.[10]

> Our strategy will be the same as Daesh strategy in Syria and Iraq. For example in Syria there were many groups by different names like Al Shams and Al Nusra but now their fighters have joined with Daesh. We want the same here: all Afghan Taliban and Pakistani Taliban to become one group and our leader to be Caliph Abu Bakr Al-Baghdadi. We must be united, not have groups belonging to TTP Maulana Fazlullah or Mullah Omar.[11]

The idea of absorbing the other insurgent groups derived also from the conviction that competitors like the Taliban and Hizb-i islami would reconcile with Kabul, leaving many of their fighters and commanders free to splinter off and potentially be co-opted into IS-K. An Iranian Revolutionary Guards officer noted that one of the reasons why Tehran is against Kabul-Taliban reconciliation is indeed that this would strengthen IS-K.[12] Hizb-i Islami indeed reconciled with Kabul in 2016–17, but with little apparent benefit for IS-K. As the prospect for Taliban-Kabul reconciliation seemed to be fading during the first half of 2016, IS-K sources viewed their own prospects for fast growth as compromised:

> If Taliban do not make peace with the Kabul Government, it forces a lot of changes to our plans. If Taliban made peace with the Kabul Government, maybe a lot of Taliban would join us.[13]

> It damages our plan because people do not join with us, but at that time when there were rumours of Taliban peace with Kabul, a lot of Taliban were joining with us.[14]

It might seem odd that of all these aims, IS-K ended up focusing so much on fighting the Taliban, as discussed in Chapter 8, even if IS-K has made an effort to attack Shi'a targets in Afghanistan and Pakistan. However, as explained in Chapter 8, IS-K does not appear to have intended to spend so much of its energy and resources fighting the Taliban, but got entangled into local conflicts between rival Taliban commanders, some of whom joined IS-K, dragging it into their own fights and distracting it from its true strategic aims. The fight with the Taliban, as it actually developed in 2015 and 2016, can be described as tactical and ad hoc, while the strategic aims of IS-K are regularly described by interviewees as very different.

Gaining financial autonomy

A subsidiary aim of IS-K was acquiring a degree of financial autonomy. For example, acquiring control over mining operations as a potential source of revenue.[15] An allegedly secret document recovered in Pakistan would also seem to support the idea of IS-K targeting sources of revenue in Afghanistan, which is confirmed by actual developments in 2016–17 (see Chapter 7).[16]

IS-K's strategy

IS-K's very ambitious aims required the formulation of a coherent strategy in order to be achieved against all the odds. Such a strategy was formulated on the basis that maximum pressure should be exercised where resistance was expected to be weaker: Afghanistan. Although IS-K knew it would have had to confront the Taliban, Afghan army and at least Resolute Support (RS) air assets there, Afghanistan with its many ungoverned spaces was still a better option than Pakistan, where the Pakistani army had been expanding control into the tribal areas for years. IS-K probably also expected to be able to navigate the Taliban's internal divisions, and to avoid facing American air assets by staying away from Afghanistan's main cities and highways (although this was not to be the case in the end). The IS leadership was hearing stories of Taliban weakness and internal divisions from the volunteers coming from Afghanistan, quite a few of whom having joined the Syrian/Iraqi adventure because they were unhappy with what was going on within their organisations (Taliban and TTP). The Afghan authorities were expected to be barely able to survive after the withdrawal of the NATO combat mission. The choice was therefore an easy one to make: Afghanistan would become the keystone of IS-K's strategy. By contrast, jihad in Pakistan was to be back-burnered, while Pakistan was to be used as logistical rear and safe haven for the early phases of IS-K expansion into Afghanistan and Iran.

The primary threatre of operations: Afghanistan

The grand picture of IS-K's strategy saw Afghanistan as its primary theatre of operations and future safe haven, while Pakistan only played a subsidiary role as a logistical hub.

> We want to transfer the IS headquarters to Afghanistan, because Afghanistan is a mountainous country and we can defend ourselves very easily.[17]

Having secured a solid foothold in Afghanistan, IS-K would export jihad to Central Asia and Iran and later even to China and India. Most IS-K interviewees claimed that the organisation's views of the Pakistani government did not differ from its views of the Afghan government: 'slaves of America', as a senior IS-K figure put it.[18] Despite the rhetoric against the Pakistani government, a Pakistani ISI source admitted that no attack against Pakistani government targets had been carried out by IS-K yet as of January 2016, although there was an expectation that such attacks might start soon. All IS-K operations up to that point had been aimed at Shi'as, in Parachinar, Charsada and

Quetta.[19] Despite the 'jihad now and everywhere' rhetoric, therefore, IS-Central and IS-K have priorities; even a senior member of the Omar Ghazi component group, which had joined IS-K because of the promise to start a jihad in Central Asia as soon as possible, still rated Central Asia third in terms of the priorities of global jihad:

> We can say that Jihad is a duty for all Muslims around the world. First in Afghanistan because it has been captured by the Americans, second in Syria, it is also important there because many Muslims are being killed. Third it is necessary in Central Asia.[20]

Within Afghanistan IS-K would establish its presence by establishing bases in a number of strategic pivots and 'ink spots', from where it would spread its activities (see below). IS-K influence beyond the 'pivots' and the 'ink spots' (with the exception of parts of the north and north-east, where it was able to mix with the Taliban) was to be exercised mainly through small underground teams, operating from hidden bases.[21] These underground teams would contact Taliban, elders, mullahs and others, laying the ground for future IS-K advances. Around the pivots would also operate IS-K groups trying to bring under control locations of economic interest (such as mining areas) and to assert control over areas not contested by IS-K's enemies.

The Nangarhar distraction

The main area of IS-K operations in 2015 and for much of 2016 was Nangarhar province in Afghanistan. But was this a deliberate choice for IS-K? IS-K sources did try presenting this conflict throughout the second half of 2015 (after attempts to negotiate a smooth entry with the Taliban had ended in failure) and in some cases until spring 2016 as part of a grand strategy in which Nangarhar province was the first target in an ambitious plan to cut off Taliban supplies to Logar, Laghman and the north, as well as Taliban tax revenue from Nangarhar. In addition control over Nangarhar would allow IS-K forces to cross easily from Orakzai to Tera, Bara and viceversa.[22] These claims had some plausibility at the height of IS-K's offensive in Nangarhar: even a source in Haji Zahir's militia believed that IS-K indeed had the aim of turning Nangarhar into its command centre, and of relocating all its command and training assets there from Pakistan.[23]

> We want to make [of Nangarhar] a centre like North Waziristan. We could then travel easily from Afghanistan to Pakistan and from Pakistan to Afghanistan.[24]

In reality the Nangarhar conflict started in a haphazard fashion, and not as part of any ambitious plan. Even IS-K sources admitted that the close relation-

ship with Shinwari elders (discussed in detail in Chapter 5) was a reason for IS-K's involvement in the province;[25] so one ad-hoc reason, rather that a predermined strategy to take Nangarhar. IS-K seems to have identified Mohmand Valley in Achin as one suitable pivot, because on top of IS-K having some local support, it is easily defensible from external attacks. Then other factors started driving this local conflict further. An IS-K cadre from Nangarhar for example reported pressure from donors to take Nangarhar, not least because important local (Nangarhari) actors were seen as being supported by Iran and Russia and they needed to be humiliated. The same source also insisted that orders to continue fighting came from the very top of IS-K.[26]

As IS-K's fortunes in Nangarhar were starting to decline, a very senior IS-K source abandoned the claim that the Nangarhar fighting was part of a grand plan to seize the province and stated instead in January 2016 that the organisation had no plans to capture whole provinces of Afghanistan for the coming eighteen months. The source claimed that IS-K planned to expand its strength in Afghanistan to 20,000 before engaging in major operations. Then it would try to capture areas of the country, which could produce high level of revenue, and/or deny it to the Taliban, in Nangarhar, Badakhshan, Helmand and Kandahar. Until then, IS-K would limit its forays to some raids against Shi'as and small operations against the Americans and the Afghan government.[27]

In May 2016 a provincial-level leader admitted that IS-K did not plan a major offensive for 2016 and that Al-Afghani had ordered to prioritise recruitment and establishing relations with the local population, which meant consolidating the beachhead established up to that point and working on the creation of safe havens.[28] This sounded like the original IS-K short-term aims (see *IS-K's short term aims* above), to which IS-K reverted once enthusiasm for the easy successes of the summer of 2015 petered out. Two other senior sources in the group of Azizullah Haqqani and in Kunar's IS-K indicated that the top short-term priority of the group was building up strength, before starting operations against a whole range of enemies, such as Americans, Iran and Shi'as, and the Afghan government.[29] According to IS-K sources, operations against US and Afghan government forces were withheld because of the confict with the Taliban, confirming once again that the Nangarhar campaign and the conflict with the Taliban were not the original plan.[30]

An Arab adviser to IS-K communicated in December 2015 (before the roll-back of IS-K in Nangarhar) a more realistic understanding of the organisations's capabilities and prospects:

> There is such a gap between IS Khorasan and IS in Syria and Iraq. [...] The IS in Syria and Iraq is very powerful, they have a lot of heavy weapons, tanks, anti-tank

rockets, missiles, heavy artillery and a lot of cars. They have a great number of fighters and so they are very powerful. Their income is also high and they have oil wells under their control. But IS-K is very weak; they started their activities only recently. IS-K does not have a lot of fighters; they do not have much money here. They also have shortages in other fields, for example they do not have modern weapons. Because IS-K in Afghanistan cannot collect tax easily like they are collecting in Syria and Iraq.[31]

No 'blitzkrieg' to Jalalabad and beyond, therefore, at least not in 2015–16.

Strategic pivots and 'ink spots'

The ink spots of IS-K were essentially small strongholds in easy to defend positions. One example in Sherzad, Nangarhar, saw a force of 150 IS-K fighters take over initially three villages and then gradually expanding, depending on the human resources available. The group of 150 was mixed in composition: mostly Afghans with some Pakistanis, Central Asians and Chechens, and Arabs. The Afghans were from all over Afghanistan, very few being from Nangarhar, although the detachment commander was. Clearly a force of this kind was meant to establish and defend a stronghold, not operate around Nangarhar and mix with the population. The gradual recruitment of locals into the organisation was meant to provide that capability at some point in the future (see also Chapter 5, 'The attraction of IS-K's wealth').[32]

The strategic pivots were large bases, usually acting as command centres and logistics hubs for hundreds of IS-K fighters. Contrary to the ink spots, which were only able to support small cells operating underground, they were meant to enable large-scale conventional offensives. One of the first pivots was Mohmand Valley in Nangarhar, as discussed above. IS-K also initially chose Ghazni as another strategic pivot for carrying out operations against Shi'a enemies in Ghazni itself and Wardak.[33] The other pivot provinces were Badakhshan, Helmand and Zabul, to which a plan to establish another one in either the southern districts of Jowzjan or in Sar-i Pul was added later. At the end of June 2017 IS-K captured its first district centre in the south of Jowzjan (Derzab), although it held it only briefly. Helped by Taliban defections, by mid-2017 it controlled virtually all the rural areas of Derzab.[34] By the end of 2015, after Abu Yasir al-Afghani had taken over as Special Representative of IS-Central (see below), IS-K was reverting to the short term aims described above; the Nangarhar roll-back helped realism re-assert itself. The next stage after setting up the ink spots and the pivots and spreading out of them was

meant to be the gradual absorption of all other jihadist groups sharing Khorasan with IS-K. The US assessment of IS-K aims in late 2015 points in the same direction: the organisation was trying to establish 'little nests' in various locations in Afghanistan, although it also assumed that IS-K was serious about taking Jalalabad and missed the fact that some of the 'nests' were not that small (that is why we call them 'strategic pivots' here).[35]

In trying to establish its 'pivots' IS-K showed remarkable resilience. Compared to Helmand and Nangarhar, IS-K presence in Zabul was for a long time much more discrete. The first reports of IS-K presence in the province date back to January 2015, and concerned the districts of Khak-e Afghan, Daychopan and Arghandab.[36] The first attack claimed in Zabul on 23 February 2015 was dismissed by observers as of unclear responsibility, even if local authorities attributed it to IS-K. Thirty passengers of a minibus, mostly Hazara returning from Iran, were kidnapped.[37] In May the Afghan army reported a major operation and the seizure of a training camp, but seemingly with little lasting impact.[38]

The second significant attack, with the beheading of seven residents of Khak-e Afghan, also caused little reaction, even if several residents were reported to have fled the area due to IS-K activities, which included seizures of homes. The inflow of foreign militants was also reported at this time, mostly Uzbeks.[39] In November 2015 the Taliban fought bitter battles against IS-K and IMU in Zabul, also killing the IMU's leader Osman Ghazi, while the Afghan government and RS were still scratching their heads over whether IS-K was in Kabul at all.[40]

Still in mid-August 2016 RS sources were claiming not to be seeing any IS-K presence in Zabul province, despite locals reporting recruitment and training camps in Khak-e Afghan and Deh Chopan. The militants were reportedly well funded, were buying properties, were well equipped with satellite communications technology and in contact with Iraq.[41] At this stage IS-K was mostly concentrated in the districts of Daychopan, Arghandab and Shajoy.[42] At the end of August 2016 Mawlavi Haibatullah Akhund, the Taliban's supreme leader, ordered a large scale offensive against a concentration of Wilayat Khorasan forces in the northern districts of Zabul province (Shahjoy, Deh Chopan and Arghandab), in Afghanistan's south. Haibatullah threw in all his reserves, which according to a Quetta Shura source contacted in September was as many as 8,000 men. IS-K accused Haibatullah of having enlisted Iranian help for the operation, alleging the direct participation of Iranian Special Forces. Taliban sources contacted in September confirmed

that it was Iranian pressure that prompted Haibatullah to act, although he is likely to have seen the IS-K build-up as a direct challenge as well.[43]

Like the previous onslaught in late 2015, the offensive was successful. An IS-K source admitted that over 300 IS-K fighters and family members were killed. Among the victims were quite a few Uzbeks and Chechens. About twenty former Taliban commanders in Zabul, who had defected to IS-K, defected back to the Taliban, taking with them more than 180 men, according to Taliban sources in Quetta.[44]

Hurt but not wiped out, during November IS-K reinforced its positions in Zabul with deployments from all over Afghanistan. The IS-K reinforcements came from various places such as Nangarhar, Paktia, Kunar and Pakistan, and from all the different sub-groups that compose Wilayat Khorasan. A source inside IS-K, contacted in November 2016, talked of 2,200 'members' in Zabul at that point, including 300 families (hence probably around 1,500 fighters or so), distributed now between the districts of Deh Chopan, Khak-e-Afghan, Mizan, Naw Bahar and Arghandab. In addition to the 1,500 IS-K fighters, the source claimed another 300 IMU 'allies' also deployed alongside them. These figures are impossible to verify, but IS-K and IMU held these five districts against a Taliban offensive, by the Taliban's own admission. It is difficult to imagine this could have been achieved by a force much smaller than this. These forces have been placed under the orders of Wilayat Khorasan commander Qari Saifullah Kakar 'Al Khorasani', who as the name suggests is from the local Kakar tribe. Many Kakar tribesmen seemed to be flowing to the ranks of IS-K, a fact that might have contributed to the choice of north Zabul as one of the main bases of IS-K.[45]

Within the north and north-east as of January 2016 IS-K was mostly concentrated in Warduj, even if the Afghan government's claims that it completely controlled it were clearly overstated.[46] In April 2017 a source ranked the most important strategic pivots of IS-K as northern Zabul, Kunar and Mohmand valley in Nangarhar. The northern pivots were still dependent on Kunar for supplies, a bottleneck that delayed their growth.[47]

Because the planned IS-K pivots were all in mountainous regions of Afghanistan, where any Afghan government presence had disappeared during 2014 if not earlier, IS-K forces rarely clashed with the Afghan security forces until late 2015. In line with the short-term aims discussed above, IS-K wanted to accumulate force before unleashing it against its enemies:

> In the future we will carry out such operations in Afghanistan as Daesh is doing in Syria and Iraq. Most of our operations will be against foreign forces. Similarly

we will have operations against the Afghan government. We will use bombs, suicide attacks, and ambushes, and we want to capture areas.[48]

The timelines for the achievement of the short-term aims and the transition to the long-term aims fluctuated. In 2015 IS-K leaders were reportedly promising a massive offensive already in 2016, which would highlight the emergence of IS-K in Khorasan: 'Now we are sending the logistical supply to Afghanistan to start operations in the coming spring'.[49] Targets were supposed to be

> Americans, Westerners, the Afghan and Pakistani governments, those Shi'a groups who have links with Iran and Bashar-al-Asad. In Pakistan: Parachinar and Baluchistan areas and in Afghanistan those areas such as Bamyan, Daikundi, Herat, Midan Wardak and Ghazni. There are a lot of Shi'a groups which are helping Iran and Bashar-al-Asad.[50]

This would turn out to be an optimistic statement, as will be discussed below.

Stealing the Taliban's jihad

It is easy to note that contrary to the plans mentioned in the previous paragraph, in 2015 IS-K efforts were concentrated against the Afghan Taliban throughout eastern, southern and western Afghanistan, even if the Taliban were not even named in the two quotations. Operations against Russian interests in Central Asia and in Iran were always understood to require longer preparations, while IS-K sources have been claiming that their fight against Taliban prevented them from starting operations against US and Afghan government forces, but that this remained the aim.[51] In reality elders in Kot reported that initially IS-K teams entering their villages were claiming that the Afghan government and people working for it were not their enemies, although that changed later.[52]

> It was around eight or nine months before that we heard that the Pakistani Taliban belonging to Orakzai tribe, who were operating in Kot district as the Pakistani Taliban, changed their flag and became Daesh Khorasan. When the Pakistani Taliban became the Islamic Caliphate and raised up their black flag they then spoke among the villagers and elders and told the villagers that they have started a new Jihad against the Pakistan government. They told the villagers that they don't have any problem with the Afghan government and don't fight against the Afghan government. [...] But later we saw them kill some school-teachers and attack Afghan government officials and later we understood that Daesh Khorasan or Khilafat-i Islami was established to fight against the Afghan government and Afghan people, not Pakistan's government.[53]

Early IS-K claims of being mostly busy with small-scale attacks against NATO and US targets in 2014 does not withstand scrutiny.[54] IS-K in 2014–15 claimed many attacks in Kabul, Khost, Paktika (Yahya Khel), Pech, Nangarhar, in which it does not seem to have played any role.[55] In Kajaki IS-K carried out a single attack on an Afghan army base, before the Taliban overwhelmed them.[56]

The next large-scale attack against Afghan security forces in Nangarhar was in late September 2015, when IS-K forces assaulted Achin district. Then we have to wait until June 2016 for another large-scale offensive of IS-K against Afghan police in Kot, where it overtook a few outposts. From then onwards the Afghan security forces became IS-K's primary target in Nangarhar. In September 2016 IS-K launched a new offensive in Nangarhar, gaining ground in Achin, Kot and Haska Mina districts, exploiting the withdrawal of security forces from these areas.[57]

There might be three reasons for this shift. One is an agreement of non-belligerence signed with the Nangarhar Taliban in May (see Chapter 8). Another is retaliation against the handing over of TTP members to the Pakistani authorities by the Kabul authorities, some of whom might have entertained personal relations with former TTP members now in IS-K. The third and likely the most important reason is pressure from donors to show that IS-K was not just wasting energy fighting another Islamic group like the Taliban, but was dedicated to aims more in line with its jihadist ambitions (see on this Chapter 8).[58] As IS-K was emerging from its infancy, it could no longer avoid the task that it had set itself, to take over the jihad against the 'Afghan puppet government' and the western forces supporting it. Moving into that role was going to be essential to IS-K's efforts to establish a long-term constituency in Afghanistan.

IS-K's ability to carry out 'large offensives' was hampered in any case by its vulnerability to US air power. The drone strike that killed Khadim in Helmand in February 2015 could be seen as a one off, as for some months no more noteworthy strikes were reported. The first unequivocal signal that IS-K was beginning to be perceived as a significant threat was the first intensification of US airstrikes against them in the summer of 2015, following the territorial gains by IS-K in Nangarhar. The attacks were reportedly requested by the Afghan NDS, who was also improving its ability to track down IS-K targets. Hafiz Saeed Khan was targeted at this time, but survived a strike. Shahidullah Shahid and Gul Zaman were however killed during this wave of strikes.[59] At the beginning of 2016, US authorities publicly accepted finally

that IS-K was growing and increased the pace of drone strikes against them, carrying out about twenty up to 11 February.[60] In June 2016, as IS-K forces massed to attack Kot district, US air strikes hit them hard again, this time actually succeeding in killing Hafiz Saeed Khan.

Despite the heavy losses incurred, these offensives against the Afghan security forces and the involvement of the Americans allowed IS-K to present a more credible image of a leading global jihadist organisation than if it had kept fighting only the Taliban. This would be in line with IS-Central's strategy as discussed in the Introduction under 'The IS model'. They might also have been meant to distract the Americans from IS-K's penetration of other areas, more viable for the establishment of safe havens and ink spots.

Spreading underground teams

The IS-K calculus was that low profile underground groups would be difficult to detect and could therefore operate in challenging environments. In Laghman for example reports of an IS-K presence first appeared in December 2015, particularly in Qarghayi district, but were dismissed by the local authorities as unfounded.[61] In various locations, however, and particularly in the west and north, IS-K underground teams came under pressure quite soon. In Herat, for example, in December 2015 a local IS-K source claimed that they had a presence in five districts, but had not started operations yet, being busy building a support infrastructure.[62] Still IS-K was promptly targeted in Herat by Iran's allies in the area, whether Taliban or local militias, and by December 2015 had lost about 30 men.[63] In Balkh as of March 2016 IS-K was still in the early stages of penetrating the province. In a raid of the security forces in Kishindih district some militants and propaganda material were seized. Reportedly there were signs of IS-K infiltration also in Zarai, Dawlatabad, Chaharbolak and Shulgara.[64]

When plans to establish a pivot or ink spot in a specific location failed, IS-K turned its presence in the area into a network of underground groups. An example of this is Helmand. Before the Taliban offensive, they had four bases in Kajaki alone, complete with a functioning jail and patrols visiting villages once a week. The forces of Mullah Naeem and Abdul Qayum Zakir, supported at times by Iranian special forces, destroyed the IS-K pivot in Kajaki, with its training camp, in spring 2015. But IS-K did not disappear from Kajaki, it simply went underground and split into small groups. Reportedly despite their withdrawal underground IS-K still had a network of spies active; cases of vil-

lagers being beaten on allegations of having links to the Taliban were reported.[65] By January 2016 IS-K's forces were still estimated at about 450 men dispersed around the districts of Kajaki, Musa Qala, Sangin and Girishk.[66] A year later IS-K was still there, so much so that the Iranian Pasdaran had to put pressure on the Quetta Shura to clamp down on it again.[67] These forces had camps in the mountains, mostly in Baghran, operating at night in the villages, visiting villages perhaps once a month or every two months, and staying at the mosque. Reportedly they were discreetely recruiting local people in Kajaki, Marjah and Sangin, offering salaries of $400/month.[68]

Taking over AQ's strategic safe haven

Initially not a primary focus of IS-K activities, Kunar rose in importance after pressure on IS-K forces in Nangarhar reached the point where the leadership decided to withdraw most of them to the more rugged terrain of Kunar in spring 2016.[69]

In Kunar IS-K established its main base in Sarkani district, with other smaller bases in Chapa Dara, Dara-e-Pech, Swaki and Marawara. Sources within the organisation claimed in the summer of 2016 to have brought under their control 178 villages throughout Kunar, up from 98 in January.[70] By September they were reported to be active in six districts of the province.[71] In December IS-K forces in Kunar went on the offensive against the Taliban, significantly strengthening their positions in Nur Gul and Dara-i Pech.[72]

IS-K sources admit that the migration of most forces from Nangarhar to Kunar from January 2016 onwards was dictated by the negative climate that had emerged in the former.

> In Nangarhar Province most of the people stood against us, including Haji Zahir, the Taliban, and the Afghan government, and at the same time there were more drone attacks against us and we incurred many casualties.[73]

The heavy losses inflicted by US air strikes on the IS-K leadership in Nangarhar spoke clearly: in 2015 Shahid Shaheed and Gul Zaman were killed here; in 2016 Hafiz Saeed, Sa'ad Emarati and Mullah Bakhtwar; and in 2017 Bakhtyar and Abu Yasir al-Afghani. A devastating 21,000-pound bomb attack on a tunnel compex in Mohmand Valley (Achin) in April 2017, which was being used as command centre for Nangarhar, demonstrated that no fortification would hold if vulnerable to air attacks.[74]

In Kunar, by contrast, there was no such hostile environment (at least not yet), there were many hidden places where to establish training camps, and

Kunar was also well placed to open a route to north-eastern Afghanistan.[75] Recruitment efforts in Kunar appear to have borne fruit, most notably in Sarkani. The truce with the Taliban, which only lapsed for a few months between September 2016 and early 2017, contributed to IS-K's successful penetration of parts of Kunar. At one point its Kunar leaders were even negotiating with the Taliban the establishment of a shared courts system.[76] In all this Kunar might not have differed too much from other emerging IS-K safe havens, such as northern Zabul. But there was a peculiarity of Kunar, which made it attractive to IS-K as the main strategic safe haven, where even senior leaders from the Middle East might potentially find refuge. In Kunar the village population had converted in large percentage in the previous 40–50 years to Salafism and were broadly more sympathetic to IS-K, while the mountains and forests of Kunar were also seen as the perfect safe haven, even from drone strikes.[77]

> Here the drones cannot target us. From every point of view Kunar is a great place for us. Therefore, when we came to Kunar Province, we did not have any casualties from drones or other sides.[78]

The place of Pakistan

IS-K sources always present the Pakistani government as an enemy, but for the first year and a half of the existence of TKP no significant attacks were carried out against the Pakistani authorities.[79]

> Before they were creating problems for our logistics but now they are not creating any problems. Before they were seizing our goods as they said they were going to IS. But now they are not creating any problems. Even if they are creating problems, they are insignificant. They said you are using these goods against Pakistan so they seized our goods.[80]

In Pakistan IS-K activities against the security forces have been for its first eighteen months even more reluctant than against the Afghan ones. In the early days of its existence, TKP leaders were insisting that 'jihad in Pakistan' was one of their primary aims.[81] That had to be deprioritised after IS-K came into existence. The merging into IS-K had the effect of making the component groups less parochial in their aims. For example in the case of one of its small Pakistani component groups, Jaysh ul Islam:

> Before the targets of Jaysh ul Islam were Shi'as and Pakistan's Government but now our targets are Shi'as, Pakistan's Government, Afghanistan's government and Iran's government. Our main enemies are Iran's government and the Shi'a.[82]

IS-K claims to have carried out several attacks against the Pakistani army in July–September 2015, and to have been targeted in army operations in Tera, Bajaur and Orakzai, but there were no report in the media about them.[83] One of the few seemingly confirmed attacks was the decapitation of a Pakistani army prisoner, shown on a video released on 11 January 2015, which also featured Shahidullah Shahid (ex-TTP) pledging allegiance to IS.[84] The attack against the Pakistani consulate in Jalalabad in January 2016 also was attributed to IS-K.[85] Despite its high symbolic value, it was a rather isolated act. It might have been meant by IS-K to demonstrate active hostility against the Pakistani state (satisfying the demands of many members, former TTP hardliners), while inflicting only minor damage (and therefore avoiding upsetting Arab Gulf donors).

As IS sources indicated in September 2014 that fighting the Pakistani authorities was a premature aim for them, the Pakistani authorities reciprocated by limiting themselves to 'monitoring' IS activities.[86] A source in the Pakistani intelligence indicated that they were not taking the IS-K threat too seriously, at least as of January 2016:

> We do not worry about Daesh. These Daesh members are not the real ones who are in Syria. They are Pakistanis who raised the flags of Daesh. They will not become strong and we will also not allow them to.[87]

An Afghan member of IS-K also believed ISI was adopting a neutral attitude towards them.[88] According to a source in the IS-K Finance Commission, the Pakistani authorities were aware already in early 2015 that IS-K was transferring money to Pakistan via the hawala system, but they have not tried hard to prevent that from happening.[89] One source in Jaysh ul Islam mentioned that after the group joined IS-K, it was ordered not to carry out attacks on Pakistani territory, but help instead to start operations in Iran.[90]

The self-evident restraint on both the IS-K and the Pakistani authorities' sides led to much speculation among Afghan observers, including Taliban, that the Pakistani security services were sponsoring IS-K.[91] Reconciled IS-K members in Afghanistan claimed even that equipment and funds were provided to IS-K by the Pakistani military.

> 'Pakistani military gave us weapons and used to tell us that Afghan forces are infidels and you must kill them,' said Zaitoon, a former Daesh fighter that joined the peace process. Arabistan, Zaitoon's co-fighter, said: 'I was tasked to fight in Nazian district [in Nangarhar]. We used to present our daily report to Punjabis and Pakistanis and they encouraged us to fight the Afghan government.'[92]

A Taliban source, who still had contacts in IS-K, reported in early 2016 that these contacts said openly that the Pakistani ISI was supporting them.[93]

However, a donor to IS-K, contacted in January 2016, did not see any other reason for the Pakistani authorities to adopt a soft policy towards IS-K, other than the fact that IS-K was not carrying out attacks against them. He insisted that he was keeping his activities secret from the Pakistani government.[94] The Pakistani authorities for their part claimed to have arrested numerous members of IS-K in Karachi and Lahore, including at least one Arab. They saw some threat of IS-K aggravating sectarian conflict in Pakistan, not least because the Iranian Pasdaran would be expected to retaliate by arming Shi'a militias.[95] An ISI source denied having ever helped IS-K in Nangarhar and also denied having bowed to Saudi pressure to let IS-K operate freely.[96] He admitted however that as of January 2016 IS-K had only been carrying out attacks against Shi'as in Kurram, Baluchistan and Quetta city, and never against the Pakistani government, although they were known to recruit and raise funds on Pakistani territory, their targets being westerners, Shi'as, Iran and Central Asia.[97] The Pakistani authorities also claim to have arrested a number of Pakistani citizens for supporting IS-K financially.[98]

The weight of the (limited) evidence discussed above is that for a good eighteen months the Pakistani authorities oscillated between a wary tolerance of IS-K activities, with occasional effort to contain them, and ad-hoc support when it suited their interest. A Pasdaran officer believed (in January 2016) that the Pakistanis did help and even train IS-K initially. The source pointed out that the Pasdaran passed on information about IS-K locations and individuals to the Pakistanis, who were however failing to follow up, he believed because of Saudi pressure. However, by late 2015 the Pakistani authorities were turning against IS-K. He correctly foresaw that IS-K would start operations in Pakistan soon as a result.[99] Indeed the Pakistani authorities did clamp down on IS-K's attempts to develop a network in urban Pakistan, attracting elements of other jihadist groups, particularly from Jamaat-ud-Dawa/ Lashkar-e Taiba (JuD/LeT).[100] In January 2016 the ISI seemed to believe that they had dismantled IS-K networks in Karachi and confined it to the Pashtun north-west: Bajaur, Khyber, Lal Masjid, Lakki Marwat, Kurram, Hangu, Peshawar and Orakzay.[101]

Pakistani police sources consider the first serious IS-K attack in Pakistan to have been the May 2016 execution of forty-five Shi'as in Karachi, which was in fact claimed by Jundullah. Then numerous targeted assassinations of police officers and a few attacks on schools and educational staff followed, all attributed to IS-K by the police.[102]

A source inside IS-K explained that the Pakistani authorities then started establishing relations with IS-K during 2016, as their relations with the Afghan government worsened again following the June 2016 border clashes.

> The relationship changed with Pakistan's ISI after the Torkham clashes between Islamabad and Kabul. Thereafter the ISI's interest in us increased, they said, we will help you if your aim is only Afghanistan not Pakistan. They told us that they will also help us in logistics. Up to now we have not accepted this offer. [Torkham] had affected them greatly and they are ready to help us in every field. Before ISI was against us but now they do not carry out any operations against us in Pakistan.[103]

The Pakistani authorities at the same time started infiltrating IS-K for information gathering purposes, and perhaps more. A source in Mullah Bakhtwar's group claimed to receive support from the Pakistani authorities and that the latter were trying to improve relations with IS-K in general. The source admitted that Mullah Bakhtwar's group the only IS-K component group which had Pakistani advisers and not to oppose (at least rhetorically) the Pakistani state.[104] Sources in the Haqqani network indicate that the Pakistani ISI also tried to use the network as another entry point for establishing its influence over IS-K, encouraging 'defections' from the network to IS-K. Haqqani network sources indicated in spring 2017 that Serajuddin Haqqani was using his former commanders inside the Azizullah Haqqani group as a lobby to influence IS-K towards dropping its jihad aims in Pakistan and China.[105] Then as discussed in Chapter 6, there are some members of LeT allegedly encouraged by the Pakistani authorities to join IS-K in order to act as informants for them.

By mid-summer 2016 the picture was shfting again, with a series of bloody attacks claimed by IS-K against both civilian and Pakistan government targets. The August 2016 attack on the Quetta hospital, the October 2016 attack against the Quetta Police Academy and the attack on a Sufi Shrine in Baluchistan in November 2016 were all claimed by IS-K, and their participation was mostly confirmed.[106] The suicide bombing attack against a crowd at Quetta's hospital in August 2016 was explicitly justified by the presence of personnel of the Ministry of Justice and the Pakistani Police. Seventy people were killed.[107] Despite the contrariety of its main donors to destabilising attacks in Pakistan, IS-K sources continued in December 2016 to discuss plans to escalate attacks there. It might be the continuation of the empty rhetoric discussed above, or it might not.

By early 2017 a source in TKP pointed out that IS-K was making progress in building a presence in Pakistan's main cities, with about 1,200 members in

Peshawar, 700 in Lahore, 240 in Islamabad and 750 in Quetta; at least 40 per cent of it members on Pakistani territory were in cities at that point, according to him.[108] Whether these figures portray the reality or not, the general perception of an IS-K presence started growing, both in the media and within the state apparatus.[109] More than an indicator of preparations for a sustained terrorist campaign, however, this growing concentration in cities seems to be the result of the role of TKP in supporting logistically the campaign in Afghanistan and of the difficulty of holding groups in the tribal areas as a result of Pakistani army operations there. IS-K sources talk of planned future attacks against Chinese interests in Pakistan, of which there are plenty, many of which are 'soft', such as schools, company sites, etc. Reportedly IS-K was pushed towards these targets by Uyghurs and Huis within its ranks and by those it is negotiating with. They argued that there is no excuse for not attacking Chinese interests in Pakistan, where they are quite vulnerable. IS-K according to the sources does not fear the Pakistani authorities, which have already worked to expel them from Pakistani territory. Some donors interested in a Chinese jihad were threatening to reduce funding if IS-K would not fulfil its promises to carry out attacks against these targets.[110]

IS-K might also have an interest in putting pressure on Pakistan with attacks that would not be enough to destabilise Pakistan, but enough to remind its authorities and pro-Pakistan donors of the need to distract IS-K with incentives to focus its attention elsewhere. IS-K might have expected more tolerance from the Pakistanis, than they were willing to give, or might have feared the long-term implications of Pakistan's alleged infiltration efforts (through 'defections' from Lashkar-e Taiba and some TTP factions).

The patient work of the ISI towards gaining influence within IS-K seemed to be paying off in May 2017, when a former commander of LeT associated with the agency was (controversially) chosen as the new governor of Wilayat Khorasan (see also 'Leadership rifts' in Chapter 9), although at the time of writing it was too early to assess whether IS-K and the Pakistani ISI had really found a *modus vivendi* finally.

Polarising violence: the campaign against Shi'as

An approach which it adopted and is characteristic of IS-Central is setting off a sectarian conflict, in order to mobilise support among the Sunni population by posing as its protector and saviour. This strategy is of course a trademark of IS-Central, as well as of its predecessor organisations, from the time of

Al-Zarqawi onwards. The strategy could however not always be implemented without facing serious obstacles. Although the Pasdaran views IS-K's aims in Pakistan as incorporating all sectarian Sunni organisations in Pakistan and start a sectarian civil war, IS-K sources paint a picture of donors discouraging them from destabilising Pakistan (see 'The Place of Pakistan' above).[111]

Instead, from the beginning there appears to have been a strong slant towards attacking Shi'as. Setting off a sectarian conflict in Afghanistan at least is one of the IS-K aims identified above.

Already in January 2015, night letters bearing the IS logo appeared in the Hazara neighbourhoods of Kabul, denouncing Shi'as as infidels.[112] It is not clear whether this was the result of organised IS-K activity, or an action by sympathisers unconnected yet with the actual organisation. The first actual attack against Shi'a in Kabul occurred during the Ashura of 2015 (October); a small bomb was planted outside a Shi'a mosque, killing one and injuring several. It was also the first attack by IS-K ever in Kabul. Clearly at this point IS-K operational capabilities in Kabul were very limited.[113]

Outside Kabul and in Pakistan IS-K was able to carry out bloodier operations even in the early months of its existence. IS-K claims to have carried out several major attacks against Shi'as in Pakistan and Afghanistan, including one in Parachinar, where tens were killed, one in Karachi against a bus, one attack in Zabul and one in Balkh.[114] Some of these attacks however were not confirmed as having been carried out by IS-K by the local authorities.[115] In Ghazni IS-K claimed in March 2015 the kidnapping of a group of Hazaras, accused of being on their way to Syria via Iran.[116] Another attack occurred in November 2015, in which seven Hazara civilians were killed. Typically in the Ghazni attacks too IS-K sources denied having hit civilians such as women and children, and claimed instead to have targeted only 'those Shia who were working for Iran government, who were sending people to Syria and Iraq and fighting against us'.[117]

IS-K capabilities in Kabul had improved significantly by the summer of 2016. The attack against the demonstration of the Enlightenment Movement in July at least implied a relative sophistication in the preparation of explosives, even if IS-K sources admitted that it was a failure because two of three bombers could not reach their targets.[118] However, like the Ashura attack of October 2016 and the attacks against a Shi'a mosque in November 2016, it implied a modest capacity to organise complex attacks.

In comparison, the picture concerning attacks against the Shi'a community in Pakistan is murkier. The complication in Pakistan is most attacks claimed

by IS-K have been claimed by other groups as well, making it unclear how much IS-K has really been doing on this front, with only a single major attack against a clearly Shi'a target claimed by IS-K.[119]

As mentioned above, re-launching and expanding a sectarian conflict in Khorasan is one of the pillars of IS-K's strategy, as it would create a large social constituency for itself (among the Sunni population) and embed it in the social fabric of the region for the long term. It should be noted in this regard that Pakistan's social and political environment appears to offer much more fertile ground for efforts to kickstart a sectarian conflict, than Afghanistan's. Here IS-K's strategy seems to have had to adapt to the realities of funding and of donor priorities.

Co-opting the Baluchis

The IS-K aim of starting operations inside Iran implied a determined effort to gather Baluchi insurgents inside the organisation. This was seen as an easy task because the Iranian Baluchis were obviously looking forward to start or boost operations inside Iran. Already before IS-K came into existence there was a trend in which the Baluchi insurgency in Iran was gathering steam, allegedly thanks to increased funding from the Arab Gulf. As of 2014 there were four separate groups fighting against the Islamic Republic of Iran, with a combined strength of about 2,000–2,500 men according to both a member of one of these groups and the Iranian Pasdaran.[120] While this might seem a modest number compared to other jihadist organisations in the region, it is quite large relative to the population of Iranian Baluchistan (about 1.5 million). The trend in recent years has been away from a nationalist insurgency, towards a jihadist one. It was natural for IS-K to position itself as the ideal home for all these groups, offering expanded funding. According to a very senior source in IS-K, a big push towards Iran came from the advisers sent from IS-Central and IS-K obliged.[121] Donor sources also indicate strong interest in fostering the Baluchi insurgency inside Iran.[122]

Co-opting the Central Asians

IS-K's claims to have started laying the ground for a Central Asian jihad early on. Already in 2015 the Omar Ghazi reportedly group sent reconnaissance elements to Central Asia, to lay the ground for operations, planned to start in 2016 in Tajikistan, Uzbekistan and Turkmenistan.[123] Recruitment activities

were reportedly expanded to Uzbeks and Turkmen in Pakistan, Samarkand and Buchara.[124]

While these preparatory activities were going on, IS-K needed to attract the attention of potential Central Asian recruits and reassure its members that the war there was not illusory. The first actual attack carried out in Central Asia was against the Chinese embassy in Bishkek, and was more intended to attract Chinese jihadists towards IS ranks (see Co-opting the Chinese Muslims below). Kyrghiz government sources described the attack as the result of TIP cooperation with Fatah as Sham (formerly Al Nusra), the Syrian jihadist organisation that until recently called itself a branch of Al-Qaida. The Tajik authorities however linked the attack to IS and reported the involvement of Tajik IS activists in forging fake documents and supporting the operation logistically. Indeed, it is hard to see why Al-Nusra/Fatah as Sham would want to sponsor an attack in such a remote location at a time when it was trying hard to distance itself from Al-Qaida, the more so as a Fatah as Sham source denied any involvement.[125]

IS sources in Kyrghizstan suggested that the suicide bomber was a Uyghur operating within Al-Nusra's ranks until six months earlier, when he switched to IS. This could explain the Kyrghiz interpretation of the origin of the attack.[126] According to IS Kyrghiz sources, IMU and IS Tajiks and Kyrghizs also participated in planning and supporting the attack. IS-K sources in Kyrghizstan indicated at that time that IS was planning more attacks against symbolic targets, such as Russian embassies, other Chinese and Russian targets such as pipelines, businesses, schools, as well as assets of the Central Asian governments.[127] The sources indicated that the new IS-Central head of military operations, former Tajik security officer Gulmorad Halimov, was particularly keen on starting operations in Central Asia.[128] IS-K sources alleged that in both Kyrghizstan and Tajikistan it could count on the complicity of government officials, who either had sympathy for IS or were being bribed.[129] These claims have some credibility given that high quality fakes of Tajik passport have been used by jihadists, including those involved in the Bishkek attack. How durable or widespread such support is, however, impossible to confirm at the moment.

Co-opting the Chinese Muslims

The assertion that it would start a jihad in China (and not just Xinjiang), was a big step to take for IS-K, given that at the time when it started attracting

Chinese Huis no organisation was anywhere close to acquiring the capacity to start violent operations in Han China. Within a couple of years almost all sources within the Hui jihadist diaspora, within IS-K and without, agreed that indeed IS-K had made some progress towards laying the condition for starting operations in China: in particular recruitment cells were established, a few trained activists were smuggled back, and some basic infrastructure was being set up. IS-K was not even advertising in public its Chinese branch, aware of its extreme vulnerability to a crackdown in these very early stages of development. The claimed strategy was to wait until the Chinese branch had 3–4,000 members before starting operations and open propaganda activities.[130]

In Afghanistan and Pakistan, the policy was to keep Chinese Muslims away from unnecessary risks; their presence around Afghanistan was meant to train them and have them earn some battle experience. For this purpose they were dispersed in very small groups around Afghanistan, accompanying IS-K units. Occasionally they would get caught in fighting; seven were killed in northwestern Afghanistan in May 2016 during an offensive of the militias of Gen. Dostum and another one in Achin.[131]

While the preparations for a Chinese jihad were going on, IS-K started advertising its role in mobilising Chinese Muslim by organising the attack against the Chinese Embassy in Bishkek, in August 2016, already discussed above. It was a botched attack that had been launched without sufficient preparations, with part of the terrorist team failing to deploy and only minimal casualties inflicted. IS-K did not even openly claim it and it was advertised to Chinese jihadists within and without IS-K as the first of a series of attacks that would demonstrate IS-K capacity to support the cause of Chinese jihad.[132] IS-K expanded its Chinese membership rapidly by promising the rapid opening of a Chinese front, but it had to work out how to effectively start operations against Chinese targets.[133] Gulmorad Halimov, the successor to Shishani at the head of the IS Military Commission in Iraq, was reported at the end of 2016 to be putting pressure on IS-K to carry out attacks against Chinese targets as well. Uyghurs and Huis in IS were also putting pressure on IS-K to carry put attacks against Chinese interests in Afghanistan, be they the embassy or business activities.[134]

3

EFFORTS TO 'SYNCHRONISE' IS-K
WITH IS-CENTRAL

IS-Central probably realised that simple sympathy for global jihadism and Salafism amounted to a less than coherent ideology on which a solid and cohesive insurgent organisation could be founded. Hence the despatch of trainers, advisers, and large numbers of volunteers to Syria and Iraq were intended by the leadership to help in upgrading the shallow ideological sympathy of most IS-K members to something more solid. Similarly IS-Central acquired a disorganised set of affiliates in Khorasan, who lacked a coherent organisation. The only way IS-K was going to achieve anything in line with IS-Central's aims and strategy was by being upgraded organisationally.

Vice-versa, an increase in organisational skills compared to the standards of the region and the emergence of an ideology closer to IS-Central's are possible indicators of an external input, which in turn is another benchmark of a close relationship between IS-K and IS-Central. Evidence of the transfer of organisational skills would further confirm the source of this change. Were the new skills being imported from the Middle East? If so, how? What is needed to demonstrate the link between IS-Central and IS-K is the presence of trainers and advisers, and/or the transfer of IS-K members to Syria and Iraq for acquiring skills locally.

The agents of organisational skills transfer: trainers and advisers

In the early day of IS-K's existence, the commitment of human resources by IS-Central was modest. As of April 2015, according to a senior source inside

IS-K, there were just thirty advisers and forty-five trainers dispatched from IS-Central with IS-K, accompanied by protection teams counting in total 205 fighters and commanders. Mostly these advisers were from Iraq, Syria, Yemen, Libya and Egypt, as well as from Pakistan and Afghanistan.[1] Eight months later the number of trainers and advisers had gone up to 250, if we believe one of these advisers (See Table 1).[2]

The number may appear high, but is not altogether implausible if we consider that according to sources in the Pakistani intelligence agencies, by mid-2016 200 'foreign IS activists' who had entered the country illegally were being sought (consider that quite a few of the trainers and advisers were Pakistanis and Afghans, sent back from Syria). In addition, an undisclosed number of individuals were entering Pakistan legally with Syrian travel documents, and were also suspected of having something to do with IS-K.[3]

The number of trainers had been steadily increasing from spring 2013 onwards, when ISIL was already sending trainers to Pakistan and Afghanistan to prepare the volunteers for deployment to Syria and Iraq, but with a big acceleration in winter 2015. In part this increase reflected the overall growth of IS-K, but it also reflected a greater commitment by IS-Central in building up the capacity IS-K lacked in the financial, logistical and military fields. That was happening at a time when IS was under growing pressure in Syria and Iraq, highlighting how the IS leadership viewed 'Khorasan' as a strategic theatre of operations.[4] The expectation seems to have been one of even greater IS-Central involvement in training and advising IS-K: a source indicated in early 2017 that by the summer of that year the number of advisers and trainers from IS-Central might reach 400.[5] It is not clear whether this target was actually reached, as movement between Iraq/Syria and Khorasan became very difficult from the second half of 2017.

In addition some IS-K sources alleged that advisers were sent also by some of the donor countries. TKP, for example, had sixty-five advisers in December 2015, including many sent from Qatar and Saudi Arabia and not from IS-K (Table 2). The Muslim Dost Group, Jaysh ul Islam, the Bakhtwar Group and the Azizullah Haqqani group all had advisers from Qatar and/or Saudi Arabia, according to internal sources. The number of advisers fluctuated seasonally, so during the summer of 2015 their number might have been even higher. In the case of TKP. the estimate of sixty-five was considerably lower than it would had been in the summer.[6] However, there is no confirmation of the presence of these advisers outside the claims of a single IS-K source.

Reportedly advisers and trainers were distributed between the component groups and the top structures of IS-K. Each IS-K commission got two to three specialist advisers.[7] For example the Logistics Commission had two Arab advisers in November 2015, as well as twenty trainers from Pakistan and Afghanistan, imparting two-month courses.[8]

Table 1: Deployment of IS-K advisers and trainers

Quarters	Number of Trainers and Advisers
I 2013	0
II 2013	10
III 2013	10
IV 2013	13
I 2014	13
II 2014	13
III 2014	13
IV 2014	18
I 2015	37
II 2015	45
III 2015	–
IV 2015	250

Sources: Interviews with IS-K cadres and commanders, 2015–16.

Table 2: IS-K advisers and trainers by origin, 2015–16[9]

	Qatar, Saudi Arabia	Syria, Iraq	All Arabs	Pakistan, Afghanistan	Others	Unknown
Trainers						
IS-K	–	7	–	28	–	5
Advisers						
Shamali Khilafat	–	–	14	–	–	–
TKP	45	15	60	–	5	–
Khilafat Afghan	–	–	37	–	–	–
Muslim Dost	8	–	–	–	–	–
TKK	–	–	38	–	–	–
Jaysh ul Islam	13	–	–	–	–	–
Bakhtwar	5	–	–	14	–	–

Harakat Khilafat						
Baluch	–	5	–	–	–	–
Azizullah Haqqani	18	–	–	–	–	–

The advising effort

As of June 2015 the adviser corps was led by Abu Tahir Turkmani, from Iraq, with Abu Mohammad Al Tawani (another Iraqi) as deputy.[10] Reportedly advisers mostly travelled to Qatar or Saudi Arabia from Iraq, then from there to Pakistan, flying on commercial flights with visa and passport, whether fake or genuine.[11] The typical shift for an adviser was six months; some would redeploy there after a three-month break, while others would be replaced. Those redeploying would benefit from an increase in salary.[12]

This intensification of the direct presence of IS on the ground allowed a much wider effort in transferring organisational skills to IS-K. IS-K sources claimed that in training and advising IS-K introduced a new concept, compared to the Taliban. According to internal sources, the advisers dispatched by IS-Central tended to be specialists in a particular field, based on requests send by IS-K to Mosul.[13]

> For example if we have problems in the field of logistics, the logistics adviser is sent to us and gives us advice, if we have problems in the field of finance, the finance adviser is sent to us gives us advice in that field. In the field of recruitment an adviser is sent to us, or a military adviser is sent to us, or a planning adviser is sent to us, and so on for other fields.[14]

In reality the Taliban too had specialist advisers, although in smaller numbers relative to their membership. Many former Taliban who switched sides and joined IS-K might never have met a 'specialist' adviser to the Taliban, so the sources were not necessarily lying when they claimed this as a major IS-K innovation.

The advisers sent to train and mentor IS-K were reported to have stressed the need to train adequately before deployment, and to select people of adequate professional skills in senior positions, before deploying to battle.[15] Advisers would assist the military commanders in the field as well. One adviser interviewed for this project explained how the advisers accompany IS-K groups in battle, in order to monitor their activities and their implementation of what they were taught.[16] That the advisers accompanied IS-K forces to the battlefield seems to be confirmed by their casualties. According to one of the advisers himself, up to December 2015 18 advisers were killed, of whom 15

were in Afghanistan and 3 in Pakistan, with 4 more detained in Pakistan. All were combat losses (except those arrested) and nobody was lost en route to Khorasan, according to the source. The losses occurred in Zabul, Nangarhar, Farah, Badakhshan, Orakzai and Bajaur.[17] In areas of intense American air operations, most advisers had to be pulled out to avoid casualties.[18]

The advisers seem to have assisted IS-K provincial-level leaders and were rarely seen at the bottom level of the IS-K structure. According to IS-K commanders in Kajaki, four to five Arab advisers were based in the district, but visited the teams in the villages rarely.[19]

The training effort

The trainers instead provided basic courses for the mass of IS-K members. Typical profiles of a trainer/adviser follow:

> The name of our trainer is *** and he is from Saudi Arabia, Riyad. He was born in 19**. In 19** he went to the King Abdul Aziz Military Academy in Saudi Arabia. In 19** he graduated from this academy. He had a job there in the military and in 20** he left the job and went to Syria. He gave training to Daesh there. He has been with Daesh since 2013. In 2014 he was in Syria. Now in 2015 he is in Afghanistan.[20]

> The adviser's name is ***. He was born in Homs, Syria in 1965. In 1985 he came to Pakistan […]. In 2005 he was an adviser with the Taliban (Dost Mohammad front). In 2013 he went to Syria, where I was also with him. In 2015 he joined Khorasan Province. He joined Daesh in 2013 and he is still with Daesh. Before he joined Daesh, he was running a madrasa and also worked as an adviser with the Taliban.[21]

As described by the sources, the typical course was 3–8 hours per day, every day, depending on the subject: military training was the most intensive, while in other fields like finance, recruitment and logistics the courses were usually 2–3 hours per day.[22] The courses taught by the advisers and trainers varied in length between 2 weeks and 4 months.[23] The standard 4-month course is divided in two parts. The first 3 months are called Dura-e Khaas, where the focus is on teaching IS rules and regulations and basic training. The fourth month is called Dura-e Khatam and is in fact a specialisation course, in one of the fields (military, training, logistics, finance, recruitment, etc) chosen by the trainee.[24] Then every month or two the advisers would also gather the commanders for seminars lasting up to 2 weeks, to share new ideas.[25]

Training was mostly focused on military, logistics and finance, include tax raising.[26] The military training imparted included:

- bomb-making;
- tactics;
- weapon skills (particularly with US weapons, to which the former Taliban and TTP were not used);
- communications;
- military intelligence (how to assess the weaponry in possession of the enemy, and their numbers, how to trace the source of artillery fire);
- personnel management—how to select qualified commanders.[27]

IS military advisers stressed the need to disperse combat groups and to cooperate between different IS-K components.[28]

> The tactics of Daesh are different. They are professional. They fight in such a way as to have no casualties. Before Daesh wants to start fighting, they collect intelligence and assess how to perform the attack, which is the weakest point of the enemy, whereas the Taliban do not do these things. They use mass attacks and do not think about casualties.[29]

As of early 2017 IS-K had made sparing use of suicide bombing. The first main terrorist attack possibly involving IS-K was a suicide bomber hitting a branch of Kabul Bank in Jalalabad, on 18 April 2015. The attack took place at a time when soldiers and policemen were withdrawing their salaries, and killed thirty-five. IS-K claimed the attack and the Taliban denied it, although the attack was odd because at that time IS-K was not targeting Afghan government forces except in northern Afghanistan, and would not do it for several more months.[30]

The April 2015 suicide bombing in Jalalabad (Kabul Bank) was not attributed with certainty to IS-K; RS sources claim that the attack on the Enlightenment demonstration in Kabul in July 2016 was not a suicide attack at all, but rather a bomb hidden in the street; the Ashura attack of October 2016 did not involve the attackers blowing themselves up. Only the January 2016 suicide attack against Obeidullah Shinwari's house in Jalalabad, the attack on the Pakistani consulate in the same month, the November 2016 attack on a Shi'a mosque in Kabul and the attack on Mullah Salam (Taliban governor of Kunduz) in January 2017 were unquestionably suicide attacks. Given that IS as a whole showed no reluctance towards employing suicide bombing, the limited use made by IS-K in 2015–16 might be attributable to the technical difficulties and long lead time required to prepare 'efficient' suicide bombers, assuming IS-K failed to attract any of the suicide bombing teams which were part of TTP and Taliban. IS-K and Haqqani network sources say this was the case for the Afghan Taliban until autumn 2016 (see

Chapter 4, '*Shahadat*'). Interestingly none of the interviewees, when asked about IS-K's main innovations in any field, volunteered indiscriminate suicide bombing (however described) as an answer, despite defending other IS-K techniques such as decapitations.

The training was reportedly more sophisticated than what the Taliban had been getting, although not all IS-K was being taught was necessarily of much use:

> They teach in training when we must use the mines, Taliban are placing mines under the earth, but we place in different areas like in the trees, in drains, and we also make small drones that carry mines and can be blown up.[31]

The advisers are also reported to be the source of the 'meritocratic' impetus which IS-K sources constantly discuss (see above).[32]

> [Our trainers] have worked in the logistics field in Iraq and Syria. We learnt so much from them in two months of training. We also had advisers before but they were not as intelligent as these two are. They have experience, how to distribute supplies, how to keep the logistics and how to allocate the logistics and they gained a lot of professional skills in Iraq and Syria. [...] The advisers and trainers who were working with the Taliban were not professional and they did not have experience in the field of logistics.[33]

Limitations of the training and advising effort

The training provided was sometimes rated very highly by interviewees.[34] Even local sources sometimes confirmed that IS-K's efforts to indoctrinate recruits were quite effective.[35] In reality the training and advising effort was not exempt from problems. It is also not clear to what extent IS-K operations in the field were genuinely affected. At the bottom of the IS-K structure there was little sense of military innovation taking place in the early days at least:[36]

> They train in the mountains but the way of fighting is the same as the Taliban. I haven't seen any changes in the way of fighting between the Taliban and Daesh Khorasan.[37]

> The way of fighting has not changed, only we were told to cover our faces when we are going to fight, we were told to take care of the civilians casualties during the fighting and to take care of our injured fighters during the fighting. When I was with Taliban, our senior commanders didn't care about our injured fighters, Taliban don't care about civilian casualties...[38]

Some of the fighters at least seem to have believed that they did not need IS organisational skills to be transferred to them:

No we haven't got courses for new tactics of fighting, we are not trained and we don't need to train because we know fighting, we know the area and district very well.[39]

Even among those receiving training, not every group was exposed to the same amount of training. A group commander in Kajaki for example received just five days of training, including a superficial description of the aims of the organisation.[40]

One problem faced by trainers and advisers was language skills. Interpreters were used, but were often recognised not to be of sufficient standard. Interaction between trainers and trainees was therefore often problematic. IS-K organised courses in local languages (at least Pashto and Baluchi) for the Arabs deployed to support them. Arabic language courses were also organised for IS-K members.[41] As of November 2015, according to IS-K members, there were 16 teachers of Arabic in Pakistan and more than 50 in Afghanistan tasked with teaching languages, with IS-K having decided to send an additional 60 interpreters to Pakistan for intensive training in Arabic to resolve this problem.[42] These numbers may seem high, but not if we take into consideration other IS-K claims about the number of members and of trainers and advisers. In fact there seem to have been shortages of interpreters, and quality appears also to have been poor:

These advisers have language problems, we do not understand very well their communications. There are also not good translators and they cannot translate well. So as to what these advisers are instructing to us, we do not get the complete purpose of it.[43]

The advisers sent to Khorasan were firstly given two weeks of a cultural awareness course before deployment, where they were taught what they had to be careful about.[44] The advisers do seem to have done some preparatory work and to be making an effort to take local conditions into account, at least at the technical level:

... the geography of Afghanistan is different from the geography of Syria and Iraq. For examples the mines and bombs which IS uses in Syria and Iraq are not available here in Afghanistan, so we are showing them techniques to construct new mines for which materials are easy obtainable here in Afghanistan. Second we show them different fighting tactics, because the tactics which we showed to IS in Syria and Iraq do not work in Afghanistan, because in Afghanistan there are a lot of mountains but in Syria and Iraq there are not. [...] We are using both those models which IS is using in Iraq and Syria and we are also using new models in Afghanistan. For example the logistics which we are doing for IS in Syria and Iraq is different. There the weather is not very cold but in Afghanistan the

weather is cold so the clothes, shoes and other things of IS Khorasan must be warmer than in Syria and Iraq.[45]

Still regardless of formal denials there was some tension, as one cadre said, because 'these Arab advisers think that they know everything'.[46] This is despite the fact that at least some of the advisers had previous experience of Afghanistan or Pakistan, usually in the ranks of AQ, or were themselves Afghans or Pakistanis.[47] One such example was that of an adviser from Homs (Syria), who had been active as an adviser with the front of Dost Mohammed of the Taliban in eastern Afghanistan for 2005 for some years.[48]

According to an adviser sent from Iraq, the low average level of education of the trainees and (more surprisingly) their lack of experience were problems. It is worth quoting at leangth:

> IS people who are in Syria and Iraq, they are educated, and they have a lot of technical skills. Whatever is taught to them about new weapons and equipment, they learn quickly. But in IS Khorasan, this problem is big, IS Khorasan members and fighters are not as educated and skillful as the members and fighters of IS in Syria and Iraq. When we give training to the fighters of IS Khorasan, they cannot pick it up easily. This is also the reason that the number of our advisers is high in IS Khorasan. [...] [In Syria and Iraq] they also have good administration skills, and know how to run an organised administration, but IS Khorasan does not, therefore [...] it will take time for IS Khorasan to reach the level of IS in Syria and Iraq. [...] For example IS Khorasan fighters did not know any fighting tactics, they did not even know how to conduct an ambush! They did not know how to coordinate and collaborate among groups. They did not know how to place a mine in the ground, they had problems and shortcomings in many fields. They also had problems in other fields for example in logistics, in finance, and others. They do not know how to do logistics and how to collect tax. Most of these problems have been solved after the arrival of these advisers. [...] Still there are some problems and shortcomings but these problems and shortages are not a lot and we are also trying to eliminate them very soon. For example, before, when we were not here as advisers with IS Khorasan, they did not have any accepted standards, they were doing everything by their own choice, whatever they wanted. They were doing logistics, finance, and other activities like common people are doing but when we came to IS Khorasan, we imposed standards for all things.[49]

The major inflow of advisers and trainers may have had some substitution effect on IS-K's indigenous capacity. One adviser admitted that sometimes advisers sort out logistics for IS-K.[50] Some interviewees hinted that the advisers were in fact designing IS-K's structure for it.[51] A senior IS-K source admitted that decisions about the organisation of IS-K are taken jointly by the leaders of IS-K and the advisers sent from Iraq.[52] The advisers could therefore

be described also as supervisors, not least because they kept records of everything going on and submitted reports to IS-Central regularly.[53]

Alongside IS advisers, some other foreign advisers are deployed from the donor countries, as discussed as the beginning of this chapter. The heterogeneous provenance of the advisers might have played a role in fostering divisions within IS-K. Qatari funding to Muslim Dost in early 2015, in opposition to Saudi funding to Khilafat Afghan, enabled him to split away.[54] Even within the corps of IS advisers, some were in favour of the component groups maintaining their existence, while others were in favour of an effective dissolution of the component groups into a completely unified entity. Al-Baghdadi was said to be in favour of the latter option.

In sum language barriers, cultural differences and educational gaps were all factors affecting the transfer of skills from IS-Central to IS-K, and certainly delayed its progress on the path traced for IS-K by its remote masters. This is not surprising considering the environment. The trainees and advisees approved of the idea of a training programme, but it is not clear how much of it was actually absorbed.

The impact of the advising and training effort

Professed influence of IS-Central

Virtually all the IS-K interviewees insisted that IS was bringing 'new ideas, training, courses, lessons about Daesh's political views, military views and other views'.[55] In the courses taught by IS advisers to IS-K members in Pakistan there was also a strong element of indoctrination; political courses were taught every month or two.[56]

> The TTP did not give us such training about Shari'a, but TKP is giving us a lot of training: The Shari'a gives permission for whatever and we must learn it and implement it.[57]

When asked about the content of the on-going indoctrination, the interviewees in general acknowledged being taught that Shi'as are enemies.[58]

> Even before we joined with Daesh we did attacks against Shi'as in Quetta and in Karachi but when we joined with Daesh, we became really opposed to Shi'as. Because Shi'as are always against Sunnis. We do not just want to start operations against Shi'as in Pakistan and Afghanistan. We also want to start operations against Shi'as in Iran.[59]

A Taliban observer confirmed the transformation of his former colleagues.

> Those Taliban who joined with Daesh, they were not against Shi'as before, but now these former Taliban are also against Shi'as. […] Those Arab advisers who came to Afghanistan, they told IS-K that that they should also start operations in Iran. You can see that Daesh has killed many Shi'as, Hazara men, children and women in Zabul province.[60]

A stricter attitude to Shari'a and the texts is another ideological export of IS to Khorasan, particularly after the second Special Envoy of Al-Baghdadi, Abu Yasir al-Afghani, arrived in November 2015 (see Chapter 9).[61]

> We were told that praying at the shrine is against Islam, which is true. […] We are not trying to spread the Salafi ideas among the people. I agree that we have brought some difference in order to prevent people from [carrying on with] wrong traditional acts.[62]

As discussed in Chapter 5, IS-K influence over madrasas in Pakistan and Afghanistan has been developing only gradually. It seems clear that IS-K has in mind to develop a fully-fledged madrasa network, to supply ideologically prepared recruits. But this was a plan for the future. During 2014 and 2015, and to some extent 2016, most of the recruits needed to be 'synchronised' ideologically after being brought into the organisation. Indoctrination did not end with the courses taught at the camps by the advisers; group commanders were expected to sit with their fighters regularly and teach them about proper Islam.[63]

IS-Central's influence assessed

In reality initially IS-K did not have the capacity to run full indoctrination courses for all its members. Throughout 2015 the indoctrination courses do not seem to have affected much the bulk of IS-K fighters and junior commanders. According to a junior commander,

> Regarding getting lessons about Daesh's political views, we haven't received any. We have only been told that Daesh is an international Jihadi group and its aim is bringing Shari'a to the world.[64]

Although even the external allies discussed in Chapter 6 were affected by IS attempts to influence them ideologically,[65] again not all of them were subjected to the same indoctrination process as the others, for example the IJRPT (Islamic Jihad Renaissance Party of Tajikistan) seems not to have been receiving anti-Shi'a propaganda, contrary to the IMT.[66]

> Our view did not change about Shi'as and we do not have anything against Shi'as even now. Our mission and target is the government of Tajikistan. Up to

now Khilafat Khorasan did not say anything about Shi'as nor has Daesh instructed us to target Shi'as.[67]

As discussed in 'The coagulation points' above and in Chapter 6 below, IS-K incorporated large groups of defectors from other organisations, with little evidence of significant numbers of aspiring members being vetted out. Over time, IS-K lowered its recruitment standards further, even bringing in people with no real jihadist background. Inevitably the failure to apply its own recruitment rules made ideological indoctrination more problematic later.

Given the fact that:

- advisers and trainers arrived in significant numbers only in the summer of 2015 and mostly left for winter before returning in the summer of 2016;
- the madrasa network of IS-K was still in its early stages of development in 2015;
- few recruits were really familiar with IS-Central's brand of Salafism,

in the short term IS-Central had to use other tools to keep IS-K more or less united and loyal to IS-Central. Among these tools were:

- the jihadist legitimacy and inspiration deriving from IS-Central's military successes in the Middle East;
- the funding granted by IS-Central granted to IS-K, even if during 2015 and even more so during 2016 IS-Central itself was embattled and running perilously short of funds for its own operations (see Chapters 4 and 5).

Professed organisational improvements

Almost all IS-K interviewees stressed that there was little in common between their new organisation and the previous ones they belonged to, whether Taliban, TTP, Hizb-i Islami or others. In their accounts, the discipline of IS-K was far superior, as were all the support structures, such as logistics, finance and administration. These interviewees all professed admiration for the 'professionalism' of IS-K.

A former Hizb-i Islami commander, for example, stated that IS-K's discipline was much tighter than in his old party, which was known earlier for being one of the most disciplined organisations in Afghanistan.[68] The former Taliban members and those previously with smaller groups were even more impressed with IS-K discipline:[69]

The commanders must accept the orders, and those commanders who are not accepting the orders, they must be seriously punished. All the fighters are bound

by the orders of commanders, commanders are bound by the orders of the district's Amir, District Amirs are under the command of Provincial Amirs and Provincial Amirs answer to the Shura. [...] Commanders have to follow the rules otherwise they will be punished. We punished twenty or thirty commanders who did not follow rules and regulations.[70]

It's not like the Taliban where a thief can make a group and misuse the name of the Taliban; they don't care and sometimes even support them. In the Taliban one senior commander gives one order and another senior commander give a different order to the same group. The commander of the group gets confused as to which order to follow.[71]

Particularly the smaller groups were likely to have a lot to learn from IS in terms of organisation; they for the first time established groups dedicated to logistics, finance, health, military and recruitment.[72] A former commander of Jundullah (Iran), noted that

In that time we did not have a lot of logistics like we have now. In that time our military skills were very weak compared to now. Our intelligence was very weak and our leader had been arrested by Iran. But now our intelligence has improved a lot. Simply I'd like to say that in that time we were very weak in all fields, but now we are strong.[73]

A department was reportedly created by Special Envoy Al-Afghani for the specific purpose of supervision. Called Tahqiqat (Investigation), this department kept an eye on members and investigated any suspected breach of the rules.[74]

IS has been trying to instil a stronger sense of institutional belonging than the Taliban might have had, doing away with the old patrimonial approach. For example in the event of a commander getting killed, the group would not disband, but another commander appointed by the leadership would take over.[75]

Our military system is the same as a government system. The commanders are often changing.[76]

Professionalism is the other (claimed) main distinctive feature of IS-K, compared to the Taliban:[77]

We have professional people in every field and commission, including the Military Commission, and they control their commanders and fighters well, just as in finance we have professional people who are graduates in economics, but the Taliban do not have professional people to control and manage finance activities, in logistics and all other commissions.[78]

For sure IS-K was reported by its former members of other jihadist organisation to be much more meritocratic than them:[79]

> In the Taliban commanders were selected based on friendship, prior relationships and those who could collect a lot of people in their areas, they became Taliban commanders but the commanders in Azizullah Haqqani Group are appointed based on experience, military skills, intelligence and other good qualities. The advisers are also getting them to pass exams. Those commanders who are weak, they are not appointed as commanders even if they are brothers of Azizullah Haqqani. In Azizullah Haqqani Group unprofessional commanders are never appointed as they are in the Taliban.[80]

> Before Jundullah's people were selected on the basis of friendship and most of them people belonged to Rigi. By contrast, the commanders of Harakat Khilafat Baluch were selected on the basis of military skills. In this group there is no recommendations and no nepotism. This is the good thing about Harakat Khilafat Baluch. If in any group there are no recommendations and nepotism, that group is improving.[81]

> In the Taliban those who are selected, they are selected based on friendship, tribal affiliation, those who have a lot of men and recommendations, even if they are not intelligent. They cannot do their job and cannot control their men and cannot improve in their areas. On the other hand, Daesh does not select such people even if they have a lot of followers, they select those people who are intelligent, have military skill and have spent a lot of time in combat. In Daesh intelligence and experience is considered. If a person is very talented, he is given a senior position.[82]

Organisational improvements assessed

In reality, as we discuss in Chapter 6 and also in Chapter 1, the influence and number of followers of personalities joining did affect their appointments in IS-K. This is also confirmed by an interpreter, according to whom when IS-K selects its commanders, it takes into account the number of followers they have.[83] In Chapter 6 we discuss how IS-K recruitment rapidly started looking much more the Taliban's, with whole groups co-opted without much vetting except of the leaders, rather than as a genuinely ideologically based effort. And IS-K itself has been accused by hostile critics of attracting criminal elements, much in the same way as it accuses the Taliban of having done. For sure some of IS-K's leaders had been sacked from the Taliban for misconduct (Faruq Safi, Sa'ad Emarati).

Despite these qualifications, the image of IS-K as a comparatively meritocratic organisation (by the rather low standards of the region) is shared by sev-

eral of the external observers contacted for this study. The impression of IS-K's organisational superiority was communicated by virtually all the members of Central Asian jihadist groups interviewed. NDS officers tended to agree:

> We have spies and people who are giving information to us, [and they agree] that there is difference between the organisation of Daesh and the Taliban. Daesh is really organised but the Taliban is less so. Daesh has good logistics, strong finance, they have modern and advanced weapons and their fighters are also trained well. They also have good advisers and trainers. On the other hand, the Taliban are very weak. They do not have good logistics, they do not have modern weapons, their finance systems are not very strong. Their administration and administrative activities are not organised well.[84]

> Daesh has an organisation like a government, but that Taliban have no organisation at all. For example Daesh has a specific person for logistics, for food, for medicine, for transferring the injured, for other things. They have special cars for transferring wounded people. Daesh pays salaries on time and provides everyone with an ID confirming their membership of Daesh; the Taliban do not have these things.[85]

An Iranian Revolutionary Guards source agreed, and also pointed out the higher quality equipment owned by IS-K, although he was dismissive of the myth of IS-K's military proficiency.[86] A Nangarhari militia commander very hostile to IS-K also acknowledged their proficiency in finance, administration, logistics and all organisational dimensions.[87] Like the new IS-K faithful, however, the NDS officers quoted above exaggerate the differences between IS-K and the Taliban. The Taliban too developed dedicated structures for logistics and finance, and had to supply a much larger number of people at per capita costs less than half of IS-K's, although it is true that the TTP had a more primitive organisation than the Taliban. Moreover, as discussed below in Chapter 9, IS-K's finance was far from perfect. Perhaps the impression of greater IS-K proficiency derives from its more cohesive character compared to the Taliban (at least until spring 2017), who are divided among competing factions and have a convoluted organisation with overlapping chains of command. A Pakistani ISI source provided a more sober assessment that compared to the TTP...

> ... their logistics is better, administration like recruitment, finance, and other activities are very organised. They have good medicine; good weapons and they also have educated people. But TTP does not have educated people, they do not have good logistics, and simply are substandard [in all respects].[88]

The point of view of a Pakistani ISI officer is particularly interesting because contrary to Afghanistan and Iran, it has never been the policy of the Pakistani

authorities to overstate the importance and power of IS-K for their own purpose, quite the contrary. Perhaps the most balanced view came from a senior Taliban cadre:

> The logistics of Daesh are better than ours; they are really organised, their military commission is better organised which means they fight better than us, their finance is better organised than ours, their discipline is better than ours and they listen to their commanders. In their groups there is great coordination and collaboration. Simply I'd like to say that every commission of Daesh is more organised than the corresponding Taliban commissions. [...] One explanation is also that Daesh has a lot of money, among other reasons. They also have good advisers and trainers in the fields of finance, logistics and recruitment. They give four months of professional training to their fighters.[89]

As in the case of the ISI officer, the Taliban interviewees do not have an interest in saying that the Taliban are organisationally weaker than IS-K, hence his point of view is particularly valuable.

It could be concluded that while IS-Central pushed IS-K towards an organisational upgrade, the achievements were mixed. One is tempted to conclude that as of late 2016 IS-K still looked more like the Taliban than IS-Central would have liked, but were nonetheless better organised than them. Hard evidence of IS-K's capabilities is limited, as the organisation was mostly busy setting up its structure and recruiting until the spring of 2017. It could be argued that IS-K did provide a significant challenge to the Taliban, despite the latter's large numerical superiority, but assessing whether IS-K's organisation (as opposed to tactics) performed better against the Afghan security forces or American forces is much harder. Arguably IS-K demonstrated an ability to deploy far and relatively fast (for a force moving on foot), outpacing the Taliban and often allowing it to seize the initiative against a potentially much larger force. At the same time it remains questionable whether better logistics and a more effective centralised organisation would have helped IS-K as much against a more conventional force than the Taliban. It should be noted, finally, that IS-K was barely two years old in spring 2017. The Taliban in 2005 (two years into their jihad against 'foreign occupation') had yet to make a major gain anywhere in Afghanistan.

Opposition to IS-Central inputs

IS-K leaders were not always passive adopters of IS-Central tactics and 'know-how'. One example is the debate about the use of large bombs against soft

targets in urban areas, a 'trademark' established by the predecessors of IS, AQ in Iraq and ISIL. Some leaders, like Muslim Dost, Sa'ad Emirati and Amir Wahidullah reportedly opposed the use of these bombs on the grounds that they would cause large casualties among bystanders. Others instead, particularly Pakistani IS-K, argued that large bombs were needed to show to the people the power of IS-K.[90]

The same is true of the use of gruesome tactics such as decapitations, another IS-Central trademark. Sources in IS-K diverge over what IS advisers were telling them, with some claiming advisers were not advocating decapitations, and others claiming the contrary. This is probably an indicator of different views within IS-K itself.

> Shamali Khilafat did not advise us to perform actions like decapitations. The decapitations which took place in Nangarhar were carried out by TKP of Hafiz Saeed Khan, we strictly rejected that action. We Shamali Khilafat group want to have a good relationship with people here in Kunduz province, we only kill those people who are against Daesh.[91]

These denials might have been dictated by the fear of negative publicity. Several other sources instead admitted that IS advisers advocate decapitations and other types of exemplary punishments (executions with explosives, setting people on fire, and running cars over bodies) against enemies (but not civilians) in order to terrorise opponents and prevent further challenges.[92] That IS-K used gruesome execution techniques is not in doubt: the June 2015 execution using explosives in Nangarhar of elders and villagers was even documented in a video that was then circulated through the internet.[93] A Taliban cadre interviewee noted how his former friends who joined IS-K were now verbally supporting its gruesome violence as well.[94] Several IS-K interviewees moreover did not avoid the question and instead explained the rationale of extreme violence:[95]

> They say we should use the hard formula of terror so that in the future no one will stand against us, like seating people on mines and blowing them up, or setting fire to people; subjecting very hard punishment to them.[96]

> This mutilating and decapitating scares our enemies a lot. In Iraq and Syria also Daesh did decapitation and mutilation, which put pressure on enemies. So the advisers are telling to use the same strategy here in Afghanistan.[97]

> If we do not do these things, we will not be successful. [...] If we do not do these things, they will stand against us. We did this, so that in the future no one will stand against Daesh.[98]

Undoubtely this terror techniques had some effect, although not necessarily the intended one:[99]

> Always, from the time that Daesh appeared in our district they started carrying out acts like beheading people in front of the villagers, killing people in front of the villagers and even blowing up villagers and elders with bombs, which has not happened in the history of our province before. This kind of acts really made the people very scared and forced the villagers to form a militia against Daesh.[100]

Perhaps because of these reactions, there was a U-turn, as IS-K realised extreme violence was counter-productive:

> Now the advisers are telling us to decrease or finish violence against civilians because they think that this will create problems and [encourage] tribes to mobilise against Daesh.[101]

One source indicated that given the small number of IS-K members, tactics such as decapitations would be counter-productive and arouse anger against the group.[102] The softer approach reportedly advocated by Special Envoy Al-Afghani during 2016 and eventually applied on a full scale after the death of governor Hafiz Saeed was also about re-assuring the tribal and village elders that the Nangarhar violence was an exception, the result of a group of rogue Pakistanis being in control (see Chapter 9).[103]

A tool of organisational skills transfer and ideological influence: the Syrian deployments

The importance of the despatch of volunteers to Syria is not limited to having represented an opportunity for IS to start reaching out to jihadist organisations in 'Khorasan', as explained in Chapter 1. A pool of future IS leaders and cadres were formed there, gaining experience and acquiring an esprit du corps. A statistical analysis of 72 biographical profiles (almost all cadres, leaders, trainers/advisers and unit commanders) provided by interviewees shows that during the research period (2015–16) the veterans of Syria and Iraq accounted for 54 per cent. This in line with the IS-K claims about the presence of IS-K veterans in the ranks (see below). Within this sample of 72 IS-K members, the highest concentration of veterans of Syria was among the trainers (84 per cent), but they were also well represented among the sub-provincial and district amirs. By contrast few of the unit commanders interviewed had been to the Middle East including, quite surprisingly, none of the deputy leaders and only a third of the leaders interviewed (Table 3). The different component groups were exposed to the Syrian experience in varying

measure. In the case of the Azizullah Haqqani component group, according to one source, as of January 2016, 60 per cent of the commanders and cadres had been to Syria.[104] Some other component groups had no first-hand experience of Syria/Iraq:

> I don't know about other provinces of Afghanistan, but our leader Mullah Khadim and other senior commanders of Daesh in our district have not fought in Syria.[105]

The percentage of veterans appears to have been much lower for IS-K's overall membership, if we accept data coming from sources within the different IS-K component groups. This shows that the percentage of veterans of Syrian and Iraq varied between 10–30 per cent (Table 4). Note that this figure would include veterans who deployed to Syria in 2012–14, which was before IS-K was formed (hence the data is not comparable to the figures provided below in this paragraph).

The trend reported by IS-K sources in deployment to Syria/Iraq is shown in Graph 1. These numbers suggest that throughout mid-2015 to mid-2017 there were always 1,000–2,000 IS-K volunteers in Syria and Iraq. Are they credible? IS-K and IS-Central sources reported much greater numbers of Afghans and Pakistanis in Syria and Iraq than generally reported in western studies of foreign fighters operating there, including those based on captured IS files, like CTC's.[106] However, these volunteers entered Syria and Iraq as groups and on the basis of pre-existing arrangements, probably bypassing normal procedures for the entry of individual volunteers (as they were 'guaranteed' by IS-K).[107]

In addition, media reports conflict with the extremely low numbers of Afghans and Pakistanis (twenty-two in all) reported among the foreign fighters in the captured files analysed by CTC. The Iraqi media in particular often report the killing of 'Afghan terrorists' fighting for IS-Central.[108] Michael Holmes, reporting from Mosul in October 2016, mentioned (based on security sources) Afghans among IS-Central's most 'capable' fighters, implying that they were a significant force.[109] Moreover, as discussed in Chapter 1, the Syrian, Russian and Pakistani authorities issued estimates of the numbers of Afghans and Pakistanis present or killed in Syria closer to the claims made by interviewees for the 2012–14 period. These figures are compatible with what IS-K sources have been sharing. A final form of evidence of the presence of fighters from Khorasan in Syria and Iraq are the videos released by IS-Central, of which there are several.[110] The fact that IS-K sources admitted to declining numbers from sometime in 2016 onwards lends some credibility to their claims: if they were lying, why would they admit to a negative trend?

US intelligence reported the flow of volunteers from all sources as drying up during 2016.[111] This seems to clash to some extent with the sources (Graph 1), although some of the growth shown in the graph between October 2015 and June 2016 is likely to have occurred before the end of 2015. It was possible to interview the commander of one group of 35 men travelling to Syrian in June 2016, a fact that suggests that the human pipeline was not completely shut yet.[112] By January 2017 a IS-K source admitted that the number of volunteers in Syria and Iraq had declined sharply during the second half of 2016 and suggested very few new arrivals in Syria and Iraq during this period. This does not rule out that a negative trend might have started sooner.[113] By April 2017 the flow of volunteers to Syria had stopped altogether, and IS-K was even struggling to get its volunteers back from there.[114]

In some cases it was also possible to find some partial corroboration of IS-K figures.

In June 2015 IS-K sources reported the presence of 1,100 IS-K members in Syria and Iraq (Graph 1).[115] The Soufan group in August 2015 reported a non-official estimate of 330 Pakistanis having volunteered with IS-Central, which seems quite compatible with the above IS-K claim, as IS-K say the majority of volunteers were Afghans.[116]

What was the 2015–16 acceleration due to (shown in Graph 1)? It could of course be that the IS-Central leadership, under growing military pressure, changed its mind about needing IS-K volunteers, but it seems more probable that Abu Yasir al-Afghani might have advised using tours of duty in Syria and Iraq as a tool for 'synchronising' IS-K with IS-Central. This is an even more realistic assumption considered that Al-Afghani had been the head of the Afghan IS contingent in Syria before being sent to Khorasan as Special Envoy of Al-Baghdadi.[117] The component groups that joined IS-K relatively late had often no record of involvement in the Syrian or Iraqi conflicts; they were however asked to start sending volunteers. On their return, the volunteers were expected to become the cadres of the different component groups (amirs and commanders).[118]

In terms of actual impact back in Khorasan, the same IS-K sources counted 383 volunteers coming back between January and October 2015, (excluding those who had gone back before IS-K was established).[119] The impact of the tours of duty in the Middle East was therefore not being felt that much. By April 2017 about 1,000 volunteers had reportedly made it back to Khorasan (about 600 Afghans and the rest Pakistanis); if true this would account for about 10 per cent of the total claimed membership.[120] Therefore, even after

over two years from its launch and assuming these figures are correct, the impact of rotating members through the Levant had had a modest impact on the membership of IS-K as a whole. However, according to IS-K sources, as of early 2016 the majority of the leaders and senior commanders of IS-K (up to 70–80 per cent) had been to Syria, and the percentage was expected to rise further.[121] If these figures are correct, they clearly show that the veterans were being appointed in the command positions. IS-K sources claimed that the returnees from Syria and Iraq had superior combat performances, a constatation that reportedly contributed to the decision of increasing the number of deployments.[122]

Some advisers to IS-K were in fact Afghans and Pakistanis who stayed in Syria and Iraq and joined IS-Central, particularly before the increased flow of advisers and trainers of summer 2015.[123] In the Logar training centre, for example, in early 2015 of five trainers, two were former TTP commanders, one a former Afghan Talib and one an Afghan from AQ. The two Pakistanis had been in Syria for one and two years respectively, the former Talib for four years, and the former AQ Afghan for over a year.[124]

Usually the volunteers were deployed to Syria or Iraq for shifts of 6 months (plus about one month of travelling), renewable. The groups of volunteers were often of mixed nationality; one particular group which reached Turkey in June 2016 was composed of Afghans, Chinese and Uzbeks.[125] The volunteers would not only have excellent prospects of promotion once back in Khorasan on the basis that in Syria they would get more advanced training, and experience, but also a higher salary ($800/month for fighters, plus a one-off premium of $3,000).[126] Some of the volunteers would spend more than two years in Syria and even refuse to return to Afghanistan/Pakistan.[127]

Table 3: Cadres of IS-K by experience, according to collected personal biographies

	Been to Syria/Iraq? % yes	
All	54.0	n=72
Trainers	84.8	n=33
Sub-provincial amirs	66.6	n=3
District amirs	75.0	n=4
Commanders	20.0	n=10
Deputy leaders	0.0	n=6
Leaders	33.3	n=6

Sources: interviews with IS-K cadres, commanders and leader, 2014–16.

The 'volunteers' were selected on the basis of their physical fitness, their fighting skills and their knowledge of Arabic, but were still required to provide a reference from a senior member of IS-K.[128] Before deploying, the volunteers would receive a month's training by Syrian, Afghan and Pakistani teachers, explaining mainly how to behave while en route to Syria.[129] On arrival in Syria, the volunteers received an additional month of training before deploying to combat areas, which included further language training.[130] The volunteers would then be accompanied by translators while in Syria.[131]

Table 4: Veterans of Syria and Iraq by IS-K component group[132]

	Date	N=	Veterans of Syria and Iraq %
Azizullah Haqqani Group	Jan-16	1,680	16.6
IS-K Kunar	Feb-16	245	19.2
TKK	Jan-16	n/a	15
IS-K Herat	Dec-15	625	19.2
TKP	Dec-15	3,450	13
Muslim Dost Group	Oct-15	1,163	22.6
Shamali Khilafat	Feb-15	600	10–12
Khilafat Afghan	Jun-15	750	30

Legend: LeJ=Lashklar-e Jhangvi; LeT=Lashkar-e Taiba; JM=Jaysh Mohammad.

Graph 1: Afghan and Pakistani volunteers send by IS-K to Syria and Iraq, according to IS-K sources
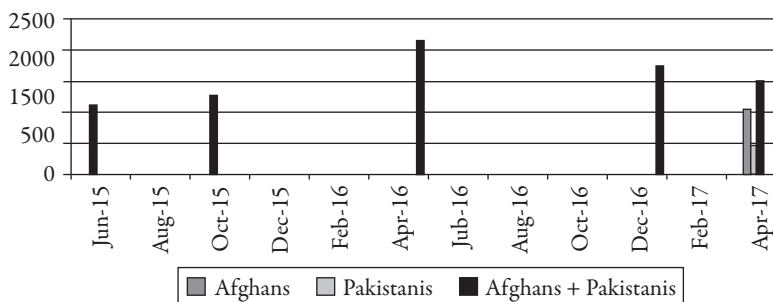
Sources: interviews with IS-K cadres, commanders and leader, 2015–17.[133]

HYBRID

IS-K STRUCTURE BETWEEN CENTRALISATION AND CENTRIFUGAL TENDENCIES

The design of IS-K's structure

The political and leadership structure

The leadership Shura Council of IS-K was one of the first structures to be established and is the top structure of IS-K.[1] Originally established by Abdul Rauf Khadim and presided over by Hafiz Saeed Khan with Khadim as first deputy responsible for Afghanistan, the Leadership Shura included thirteen members in 2015, among whom known figures were:

- Mawlavi Faruq Safi, former district military leader of the Peshawar Shura who was sacked in 2013 and currently one of the main leaders of TKK. He is said to be a favourite of Al-Baghdadi;
- Shahidullah Shahid, ex spokesperson of TTP;
- Gul Zaman Fateh, ex TTP commander in Khyber Agency;
- Mullah Omar Mansur, former TTP commander;
- Sa'ad Al Emarati, a former Taliban commander expelled in 2012 for unauthorised activities. Was among the first group of volunteers sent to Syria in 2012.
- Qari Obeidullah, former TTP commander in the Peshawar area;

- Mullah (Qari) Jawad, another member of the original group of volunteers sent to Syria in 2012;
- Mullah Khalid Mansur, a former TTP commander who took refuge in Nangarhar before switching to IS-K;
- Mufti Hassan Swati, the former TTP leader in Swat;
- Mawlavi Bakhtiar, former district governor in Nangarhar, who quit the Taliban in 2015.[2]

Not all important leaders sat on it, for example Nasratullah Popolzai, one of the founders of TKK, did not.[3] At that time the most powerful members were Hafiz Saeed Khan, Faruq Safi, Khalid Mansur, and Gul Zaman Fateh. Shahidullah Shahid, the spokesman, was described by some sources as another key IS-K leader, perhaps even closer to IS in Mosul and Gulf donors than Hafiz Saeed.[4] Usually its composition was based on a selection of the IS-K senior leaders, appointed to the Shura by the governor, based on the recommendations of the emirs. A high level internal source describes its task as to debate current affairs, make critical decisions, and negotiate with the tribes. Its advice to the governor is described as non-binding, but with the Shura having the power to depose the governor. The source also insists that the decisions of the Leadership Shura have to be submitted to Al-Baghdadi for approval.[5]

The leadership of IS-K is reported by internal sources to be usually distributed between its main 'offices' (in fact private flats and houses used for financial operations and for hosting leaders and cadres) in North Waziristan, Qatar, UAE and Saudi Arabia.[6] Although it appears to be a temporary role, the 'Special Representative' appointed by Al-Baghdadi to lord over the IS-K is the most powerful figure in the organisation. The Special Representative (Wali Rahman first, then Al-Afghani and finally Abu Hamza) is the supreme authority and meets the leaders of the component groups once or twice a week if he is in Khorasan, or in any case once or twice a month.[7] Says the deputy of one of the component groups:

> If he does not meet [them], then everything goes wrong. He controls things from close quarters.[8]

All three Special Representatives appointed up to early 2017 had a record of spending a a long time with IS-Central and with its previous incarnations:

- Qari Wali Rahman was born in the district of Pul-i Khumri (Baghlan) in 1975. After graduating in 1999 from Al Haqqania madrasa in Pakistan, he taught at the same madrasa until 2012, when he travelled to Syria with one of his colleagues, a Syrian teacher, to join Al-Nusra. In June of 2013 he

moved on to ISIL. He was particularly close to Abu Omar Shishani. On 3 April 2014 he was appointed as a special representative for Afghanistan and Pakistan;[9]

- Abu Yasir al-Afghani, whose real name is Qari Abdul Yasir, was born in 1977 in Achin district of Nangarhar. After graduating from a madrasa, in Lahore, in 2004 he joined Jama'at al-Tawhid Wal Jihad, Al-Zarqawi's predecessor of the Islamic State. He fought in Falluja with Al-Zarqawi and survived him to serve under Al-Baghdadi. In IS he is known as particularly close to Abd al Rahman Mustafa;[10]
- Abu Hamza Al Khorasani, born in Kajaki (Helmand) and previously active with Quetta Shura Taliban, particularly Mullah Dadullah. He volunteered for Syria, where he joined IS in 2014.[11]

While Wali Rahman kept a low profile in his days, Al-Afghani took a much more prominent role, presumably following a mandate explicitly given by Al-Baghdadi. The governor of Wilayat Khorasan comes second in the hierarchy, and could potentially be removed from his job by the Special Representative.[12] Little was yet known of Abu Hamza at the time of writing.

The organisational improvements sponsored and demanded by IS-Central (as discussed in Chapter 3) posed a series of major implementation issues for an organisation like IS-K, which was born out of the alliance of four different groups (TKP, TKK, Khilafat Afghan and Azizullah Haqqani Group). Under IS-Central's advice, the first choice of IS-K's leaders was to ask the founding groups to disband into a single entity, which would take the name of one of the groups, TKK. The plan was that the various other component groups joining would eventually be herded towards dissolving themselves into the TKK. The deadline agreed for that was initially 18 April 2015, but negotiations over the details got stuck (see 'The IS-K structure as it turned out', below).[13] The head of the TKK was given similar powers to those of the governor, below the Special Representative.

IS-K sources mentioned already in April 2015 the name of Faruq Safi as a likely choice for heading the TKK because of his close relationship with Al-Baghdadi and because he was said to have the support of most main stakeholders in IS-K.[14] But the appointment had not been made yet as of April 2017.

Under the governor were instead various commission and departments, described below, the Shari'a Council and the Administrative Department. Later a Health Council, an Education Council and an Intelligence Council were also established. Although at the time of writing some of these structures

were still largely empty shells, waiting for IS-K to seize major chunks of territory before being rolled out, others appear to have had some substance, even the apparently less strategic ones. The health council for example counted on almost 300 staff as of June 2015, according to a senior source in IS-K.[15] In each of the provinces where IS-K operated (twenty as of January 2016), there would be a representative from each of these structures, working under the provincial amirs of Wilayat Khorasan (see 'Governance structures' below).[16]

IS-Central insisted upon keeping records of all IS-K activities, commission by commission, and that these records be regularly transferred to Iraq and Syria.[17]

> Daesh keeps records of all things, like the record of logistics, the same they keep the record of finance. Then they are sending the records of all these things to Iraq and Syria. Daesh are requesting from us the records of all the things like the supports that we get from companies, and the projects and contracts and the money that we spend, so we send these records to Al-Baghdadi to Iraq.[18]

Establishing the structure was a gradual process. In Ghazni for example only two commissions were operational in April 2015, Finance and Logistics.[19] As of June 2015, the provinces with the most developed structures were Nangarhar, Helmand, Kandahar, Zabul, Kunar, Kunduz and Badakhshan. Later Kandahar was evacuated after the defeat in Helmand in early 2015 and IS-K forces only re-entered it in early 2017, despatching groups from Helmand and Zabul. These provinces represented a choice of a mix of strategic locations for spreading IS-K through infiltration and proselytising (Nangarhar, Helmand, Kandahar, Zabul and Kunduz) and of places where safe havens could easily be established (Kunar, Badakhshan).[20]

Governance structures

IS divides the territory where it operates into provinces, which take the historical names they had under the original Caliphate, hence Khorasan for the region encompassing Iran, Afghanistan, Pakistan, Central Asia and parts of India. The governor is called *wali* and under him operate a number of amirs, of whom some are senior and in charge of whole administrative units (confusingly called again 'provinces' in Afghanistan and agencies or districts in Pakistan), while some are sectoral amirs, responsible for each sector of activity: there are military amirs, a Shari'a amir, a security amir, etc. It should be noted that the sub-provincial amirs had a predominantly military role (see below). To avoid confusion from now onwards we shall refer to 'Khorasan' as

a province and to Afghan provinces and Pakistani tribal agencies as 'sub-provinces', senior amirs will be referred to as sub-provincial amirs.

The first 'sub-provinces' and agencies to have amirs appointed by IS-K were Farah, Zabul, Ghazni, Logar, Nangarhar, Kunar, Badghis, Kunduz, Badakhshan, Parwan, Baghlan, Faryab, Nuristan, Nimruz, South Waziristan, North Waziristan, Kurram, Khyber, Mohmand, and Bajaur.[21]

Besides the sub-provincial amirs the various commissions and councils had the local branches. Initially these local structures were not very active even when they were effectively staffed. The education council for example had only 'plans' in January 2016 to open madrasas and schools for the common people, although the Health Council claimed at that time that IS-K doctors were already helping villagers, but the claim could not be confirmed.[22] Some basic administrative capability was built around these sub-provincial amirs, as shown by the fact that IS-K tried to implement population control, banning people from fleeing their areas of control, with written permits required to pass IS-K checkpoints. Individuals had to make up excuses for leaving the area, such as visiting a doctor.[23] There were also reports of IS-K issuing ID cards, for which the population had to pay the hefty sum of $78.[24]

Part of the grandiose IS-K plans was the establishment of courts, under the Shari'a Council (see 'The Shari'a Council' below).

The Finance Commission

Known within IS-K as Baytulmal Commission, the IS-K Finance Commission is in charge of fundraising (from businessmen, mosques, governments), receiving funds from IS-Central, managing revenue from taxes and booty, of preparing budgets and distributing funds.[25] In total between the HQ staff and those deployed around the area of operations, the Finance Commission employed 285 staff as of June 2015.[26] According to IS-K finance cadres, IS-Central taught IS-K how to collect tax 'more effectively', and how to prepare a proper budget.[27]

IS-K sources describe the financial core of the organisation as based between different locations in the UAE and particularly Dubai (also Abu Dhabi, Sharja, Jabal Ali), where it operated from privately rented flats. The so-called Finance Commission by mid-2016 was composed of a mix of Afghans, Pakistanis, Saudis and Iraqis. Afghans and Pakistanis were mostly in charge of transferring money to Afghanistan and Pakistan, while the Arabs were in charge of getting the money to Dubai from the Gulf countries.[28] In

February 2017, however, the offices of the Finance Commission in Dubai had to be closed after the authorities of the UAE cracked down on IS activities there and arrested twelve members of staff from that office. Two UAE-based donors to IS-K were also detained, while others (including Saudi-, Qatar- and Kuwait-based ones) were warned and blacklisted. The crackdown was reportedly caused by the discovery of a IS-inspired terrorist plot in the UAE, resulting in the decision to stamp out IS activities altogether, despite claims of extraneity by IS-K cadres there. An attempted mediation by Qatari donors did not suffice to change the mind of the UAE authorities who gave two months' notice to IS-K to vacate the Dubai offices. IS-K's financial operations were seriously disrupted for months, while the organisation had to arrange for donors to transfer funds directly to Pakistan and Afghanistan. IS-K had plans to re-open the Finance Commission offices in Qatar and Kuwait and as of March 2017 it was evacuating its staff from the UAE. The transfer of funds to IS-K within Khorasan was disrupted, not least because of the authorities clamping down on Hawala activities, and emergency measures had to be taken, reportedly with the help of the intelligence agencies of some Arab Gulf countries. NGOs and private businesses in other Gulf countries were used instead of the hawalas.[29]

According to IS-K sources, in 2015 the total revenue of the IS-K Finance Commission reached close to $300 million (see Table 11 and 'Taxation'). This was a major increase on 2014.[30] The figure compares to about $1 billion that was accruing to the various Taliban 'finance commissions' around 2015. The Taliban's total paid manpower (fighters, support and administration) was around 200,000 at the same time, so that per capita IS-K's funding (at $57,200) was over ten times per capita the Taliban's (see Chapter 6 for IS-K membership figures).[31] In reality IS-K funding was meant to allow for a rapid expansion of the organisation, including by buying Taliban and TTP commanders, and during 2015 it was mostly not being spent on operations. As a source reported in early 2017 that in 2016 revenue accruing to the IS-K Finance Commission increased further to around $350 million, at a time when revenue to IS-Central was in decline (see Chapter 7 for details).[32] This translates into per capita revenue of $17,500, or less than a third of 2015's, and seems a much more accurate reflection of the actual cost of maintaining the IS-K structure. It is still over three times the Taliban's per capita funding, but it should be remembered that the Taliban pay large numbers of local militiamen at very low rates ($100/month), whereas IS-K does not. As discussed in this chapter, IS-K does indeed seem to have a better (more expensive) logistics

set-up than the Taliban, paying higher rates to full time fighters and commanders and being able to afford advanced weaponry and various other luxuries described elsewhere in the book.[33] IS-K has also been saving money, and keeping it invested in locations like Dubai as a financial reserve (see below), so not all of the $17,500 per member mentioned above would actually be spent.

This commission has autonomy about how to determine IS-K's budget, which is not subject to the approval of the Finance Commission of IS-Central. Only in the case of some 'conditional' contributions by private donors the Finance Commission is bound in its allocations: that money can only go to a specific component group, or to a specific purchase or task.[34] The IS-K Finance Commission operates under the orders of the Special Envoy; Al-Afghani was reportedly particularly busy reorganising it and spent much time in Dubai doing that. One of the Special Envoy's deputies is according to IS-K sources permanently based in Dubai and tasked to follow financial issues. The Special Envoy in particular has a big say, in conjunction with the Finance Commission, in deciding how to allocate budgets to the different component groups, based on their membership and on the number of operations carried out.[35] They may or may not consider requests and claims made by the groups, to their discretion. The component groups are then bound to that budget.

> Whatever plan is made by the financial commission, the commanders must spend the money that way. If the commanders do everything by themselves, then corruption will happen again.[36]

All IS-K sources claimed that the payments to each group were performance-based, in particularly rewarding each group's success in recruiting and expanding its ranks.[37] The system provides incentives to the component group leaders to recruit as much as possible and to come up with plans as ambitious as possible, in order to get funding. It potentially could also create incentives for IS-K component groups to cheat and inflate numbers, as has sometimes been alleged for IS units in Syria and Iraq (a practice that IS has been fighting doggedly).[38] A member of the Finance Commission contended that 'they are trying to make good plans to get a lot of money from us'.[39] At least one of the interviewees made a point that clearly implied the accumulation of personal wealth well beyond what his salary should have allowed:

> I spent nine years with Miran Shah Shura without a single rupee but I spent one year with Daesh and now I have 10 million Pakistani rupees. If we want to convert it to dollars it is 100000 USD.[40]

The Finance Commission would take into account the fact that the non-local IS-K groups face high operational costs because they usually have to pay villagers in order to secure their hospitality. Food is sold to IS-K foreign groups at prices well above the market rate; the same applies to house rents.[41] Regardless, the fact that the various component groups are the recipient and handlers of funds distributed by the finance commission confirms that their leaders retain a substantial degree of power, and have been able to negotiate a mechanism that allows them to retain the loyalty of their men.

The component groups are not authorised to 'save money' like IS-K does; they have to spend their entire budget. In part this is because of the lack of safe places in which to hoard cash, in part because the IS and IS-K leadership do not want the component groups to gain too much autonomy, and in part to avoid corruption. Procurement money is assigned in response to specific requests to acquire equipment and is therefore spent as soon as it is delivered. In the early days of IS-K cash stashes were kept in Afghanistan, ready to be used. However, soon the risk involved with keeping the cash in vulnerable locations was exposed. Reportedly after the seizure of $5 million of IS-K money in Hesarak (Nangarhar) by the militias of Haji Zahir on 17 February 2016, the decision was made to avoid this practice as much as possible.[42] Cash also started being stored in locations considered to be very safe, not always justifiably so: a IS-K source admitted that the strike against the IS-K tunnels in Mohmand Valley in April 2017 pulverised $8 million.[43]

Before the IS-K structure was in place, the money would reach the leaders of the 'coagulation groups' discussed above, who would then pay their own commanders.[44] In 2015 the system became much more sophisticated and efficient. Salaries for example have reportedly been paid on time.[45] The typical senior IS-K finance officer has a background in financial studies or business as well as in religious studies. Junior cadres are now posted everywhere to handle money once it reaches the operational groups; they are the ones handing cash over to the field commanders.[46] This system was introduced by Al-Afghani as a result of the corruption that he found in the previous arrangement (see Chapter 9 below): until early 2016 cash transfers were made directly to field commanders. The junior financial officers are now reported to be obtaining receipts from the field commanders, which are then handed over to the provincial financial officer for the records.[47]

Each group had its own Finance Commission branch to handle the funds, and the original (early 2015) plan to merge all groups and their finance commissions into a single entity, adopting the TKK denomination, was never implemented.[48]

IS-K would also assign a budget to each sub-province, which depended on the level of IS-K presence there and ranged from a few millions to tens of millions of US$.[49] In principle only the cadres of the Finance Commission had the right to collect taxes.[50] In reality the budgets of the sub-provinces too could be supplemented by locally raised revenue, which would be spent locally: according to IS-K sources, in Farah in 2015, the $10 million budget was supplemented by $6 million of taxes,[51] while in Herat in 2016 a similar budget of $10 million was augmented by $4 million in taxes raised in just four months.[52] There was overlap between the budgets of the component groups and those of the sub-provinces: in practice each sub-provincial budget would be split among the different component groups, with some funds remaining with the sub-provincial amir.

The Finance Commission, based until February 2017 in the UAE, transferred cash to IS-K in Khorasan mostly via hawala and sometimes through some complicit businessmen, particularly Pakistani ones—the Afghan hawala network is so thick and widespread that there is no need for additional channels.[53] The transfers were made to large financial centres in urban centres with hundreds of hawala traders active, in order to avoid leaving obvious traces. These included Peshawar Karkhano, Chaman, Quetta, Kabul Sara-e Shahzada, Spin Boldak and Jalalabad. In turn smaller transfers are made from these locations to smaller locations around Afghanistan and Pakistan.[54] Kunar province for example receives funds from the Finance Commission by collecting cash from hawala traders in Pakistan.[55] Farah province instead received the money through Chaman, from where it was taken through Kandahar.[56] Some cash is also transported personally by agents directly appointed by the Finance Commission and assigned to specific areas.[57] IS-K in northern Afghanistan received the money from Kunduz, where it arrives after having first been transferred to Kabul.[58] Some of the hawala traders were linked to IS-K and are aware of the nature of the transfers they carry out for it; they transfer money without asking for any IDs and also charge higher percentages to cover the 'political risk'. Others are not and see the transfers as everyday business.[59] The closure of the Finance Commission's offices in the UAE in February 2017 forced the Commission to scramble for alternative locations, offering facilities to transfer funds to Pakistan and Afghanistan. It turned out to be quite problematic, as few available hawala traders were reportedly operating in Kuwait and Qatar.[60]

A source in the Pakistani authorities confirmed that they tracked hawala payments to IS-K from Doha, Dubai and Kuwait City, and that thirty hawala

traders and employees were arrested in Pakistan for this reason.[61] Similarly a source in the NDS reported the arrest of some hawala traders, who received IS-K money from Dubai.[62]

The Finance Commission saves some of the funds raised for rainy days. In 2015, for example, a source within it claimed that $30 million was earned from the accumulated savings invested in Dubai.[63] The Commission reportedly had a team of sixty staff dedicated to investing IS-K savings in different fields: Afghan and Pakistani businesses, transport companies in the UAE, etc.[64]

Once the budget of a component group started being assigned by IS-K central, the component group had to accept certain criteria imposed by IS-K. The salary of a fighter for example could not exceed $600/month.[65] Within these contraints there was considerable variation. In Ghazni for example in April 2015 the fighters were reportedly getting 15,000 Afs/month (=$220), while commanders were getting 25,000 Afs/month.[66] In Mullah Bakhtwar's Group, in July 2016 fighters were said to be paid $400, commanders $600, district amirs $1,000, provincial amirs $1,500, members of the commissions $2,000. The source acknowledged that the group's salaries were lower than the IS-K's average, perhaps because it had just joined IS-K.[67]

The logistics commission

IS-K central logistics has been handled in a very centralised way by the Logistics Commission, whose head in November 2015 was Mawlavi Ziaullah Shinwari, supported by five other members.[68] It is worth noting that the six members of the Commission were chosen for the ranks of the different component groups: as of November 2015 one was from Muslim Dost's group, one from the Omar Ghazi Group, one from Khilafat Afghan, one from Shamali Khilafat and one from TKP, suggesting at attempt to represent the different groups.[69] This was probably standard practice in all commissions and councils. IS-Central was sending inspectors to Dubai to check the work of the Logistics Commission, how much it is raising and how much it is spending and how, looking at the records.[70]

Among other things the Logistics Commission is in charge of food supplies and even of organising catering services when operations are on-going:

> When we have operations anywhere, our logistics commission go over there in that village and make the food there where we will start operations.[71]

This is always pointed out by IS-K members as a remarkable difference with the Taliban, who were expected to obtain food from the villagers for free. By

the standards of Afghanistan, therefore, IS-K had 'luxury' logistics. Its logistics were by all interviewees to be far superior to the Taliban's. The quality of ammunition and weapons was similarly reported to be greatly superior.[72]

> We can say that when we were with TTP, we did not have logistics at all. In that time food was not given to us. We were eating it in the houses of the people. Our other equipment and logistics were not good. Now all of our things are special. Our food is special, our logistics is special, we have modern and advanced weapons etc.. […] Our old logistics was very weak but now we have the best logistical supplies like food, soaps, brushes, paste, shoes, clothes, shoe brushes and colouring.[73]

> This is not comparable with the Taliban; when I was with them we were like beggars and asked for food from the villagers, and begged for money to buy ammunitions or other necessary stuff. But now our logistics is very good, we get clothes, we get food, we get weapons and ammunitions on time etc.[74]

There are also insistent rumours of helicopters delivering supplies for IS-K in the western part of Nangarhar, presumably contractors tasked with delivering to logistically impervious places. The rumours, reported initially by elders, were confirmed by IS-K sources, although they remain hard to believe given the very high costs involved.[75] Some sources including Afghan authorities even insisted that planes from an Arab Gulf country, delivering official relief aid, have also clandestinely delivered supplies to IS-K in in Faryab.[76] Whether these allegations are true or not, the scale of IS-K operations suggests that support delivered in this way could only have had a marginal impact anyway. As a senior Taliban cadre acknowledges:

> I can say that Daesh are better organised logistically compared to the government. Daesh has a much better organised logistics system, they have contracts with companies who deliver things to them. For everything they have specific people. For food specific people, for clothes specific people, for ammunition specific people, for weapons specific people, for shoes specific people, for medicine, for injured people to transfer them, and the same for other activities Daesh have specific people so it is clear from this that the logistics of Daesh is much better than the Taliban's.[77]

The IS-K Logistics Commission took over most of the logistics, but the component groups maintained a limited structure to liaise with IS-K logistics. As described by a source inside the Commission in November 2015, IS-K's logistics had a lean structure compared to the Taliban's, reportedly with just eighty-five people in headquarters and another 600 distributed among the component groups.[78] The Logistics Commission has representatives with each of the Component groups, who receive supplies from the Commission and redistribute them within the groups.[79] In addition each component group has

its own small logistics structure. Bakhtwar's group for example reportedly had thirty men tasked with logistics out of 400; the source inside the group acknowledged that 80 per cent of logistics was provided by IS-K.[80] Another example is that of Harakat Khilafat Baluch, which reportedly had fifty men in its logistics.[81]

The internal logistics of the component groups was all the same, being dictated by the Commission. The logistics staff of the component groups worked in fact for the Logistics Commission. There were also inspectors sent by the Commission to inspect the work of representatives and groups, and who checked how many men were effectively in the tactical units. One partial exception was Muslim Dost's people, said to be 'more experienced' at handling logistics that the other groups. It might in reality be yet another sign of Muslim Dost's autonomy within IS-K. Each passage of hands of supplies required signatures by those delivering and those receiving. The component groups did not have autonomy in the handling of the supplies and their requests were assessed by the Logistics Commission on the basis of their recorded manpower.[82] Adapting or changing the system was not allowed, the rationale being:

> if there were differences in the logistics of these groups, with one system better than the other, this would have a really negative effect in the groups and it will create disunity and create disunity. One group would ask why their logistics are not as good as another's.[83]

Still this small central structure reportedly had $95 million to spend in 2015, and did so by relying mostly on private contractors.[84]

Contracting out a large portion of IS-K logistics to private companies is another innovation of the IS advisers, although the Taliban too might have occasionally relied on contractors to deliver to them. IS-Central insisted that IS-K should develop functional and well organised logistics and advised that private companies should be used as much as possible.[85]

> We can say that at one point we did not have any proper logistics. [...] We can say that at that point our logistical system was worthless. At that time our goods and supplies were seized and we could not transfer them easily but now our goods are not seized and we can smuggle even to Iran.[86]

Private companies were delivering supplies to the combat groups. The provincial level logistical units of IS-K were mostly busy liaising with the contractors and buying additional supplies on the black market.[87] Normally private companies would handle soft logistics, such as deliveries of food, clothes, boots and medicines, while hard logistics (weapons, explosive and ammuni-

tion) was handled directly by the Logistics Commission.[88] Some of the private companies were aware that they were working for IS-K, and some were not.[89] The staff of one such company was arrested by the Afghan NDS inside Afghanistan.[90] The private contractors would normally bring the supplies to the provincial centres, and from there IS-K logistics would take over.[91]

An employee of one of the companies providing logistics stated that he began working with IS-K in 2014, when some Arabs visited the office of his company in Pakistan and signed a contract for supplying clothes and shoes to IS-K. The company was already selling supplies to the Taliban before and was chosen by IS-K as a supplier because of its readiness to take on these type of activities and even to deliver the goods to IS-K tactical groups in their operating area, except when fighting is going on, in which case the delivery takes place to the nearest safe place. There is inevitably no tendering out of supplying contracts, the companies have to be contacted by IS-K secretly.[92]

The supplying of medicines and electrical equipment is also contracted out.[93] The Logistics Commission signs formal contracts with the suppliers, but under the name of some businesses linked to IS-K. The sources provided the names of some Afghan and Pakistani companies based in the UAE, whose existence was verified by the authors. IS-K however pays a premium on the going market rate, of about 50–100 per cent. The contractors' managements did not seem to harbour any particular sympathy for IS-K, being interested simply in profit, but sometimes they employed Afghan sympathisers of IS-K for making deliveries. IS-K appeared to pay its invoices on time.[94]

> We find it easy dealing with Daesh because they are educated people, working in the Logistics Commission and Finance Commission. In these commissions all the people are educated and no problems take place between them and us. Yes they are difficult clients, but more for others than for us these days, as Daesh does not trust just any person or company to start working with them. They do not trust anyone and they do not start working with everyone. They work with people for whom they receive guarantees from a trusted person. So Daesh started working with us when one Arab gave guarantees that we would not create problems for them.[95]

Most of the supplies were purchased in Bara and Tera and other locations inside Pakistan. Some weaponry was donated by Arab sheikhs to IS-K and smuggled through Pakistan.[96] Orders for better quality weapons could be placed through some smugglers even in Central Asia. IS-K claims not to buy second hand equipment, because it can afford to buy new. Whether true or not, the Taliban also claim that IS-K is better equipped than Taliban combat groups. Efforts to buy anti-aircraft missiles have borne no fruit, however, as

these are in short supply in the regional black market. There is still pressure on the logistics commission to procure heavy and advanced weapons for future operations.[97]

The recruitment commission

Recruitment was of course one of the highest priorities for IS-K, as a young organisation. Efforts to spread a recruitment infrastructure, to be managed by the Recruitment Commission, started in earnest even before the Commission actually started its activities. A source claimed that recruitment offices existed in all of Pakistan's main cities, as well as the two Waziristans, Bajaur, and Kashmir.[98] In Afghanistan the first recruitment 'office' was opened already in August 2014 in Dara-e Pech (Kunar), with eight mobile teams travelling around Kunar district for recruitment. In September 2014–April 2015 seven more recruitment offices opened in Achin (Nangarhar), Shahjoy (Zabul), Gilan (Ghazni), Warduj (Badakhshan), Balkhab (Sar-i Pul), Kunduz and Helmand.[99] In total during the first year of its existence IS-K reportedly spent a total of $13.5 million in its Afghan field recruitment offices alone. Some of the teams set up small recruitment centres in the districts, for example in Kot.[100] Some sources also maintained that IS-K was recruiting schoolteachers to proselytise among the students. In Nangarhar, by the end of 2015 there were according to a former member already two schools that were operating under IS-K influence.[101] According to TLO's research, the textbooks used in these schools were mainly Saudi ones, officially approved by the Saudi authorities.[102]

According to a senior source in IS-K, the organisation always carried out selective recruitment and carefully vetted its volunteers, to avoid infiltration and to keep the quality of the members high. Every month 1,000–2,000 aspiring volunteers were knocking at its doors, mostly ending up being rejected. In May 2015, for example, only 420 recruits in all of Khorasan were accepted, according to the source.[103] IS-K sources also claim that initially they set high bars in terms of madrasa educational requirements for recruits, and IS-K made a big vaunt of this:

> We are hiring and recruiting people who completed their Islamic studies and know their religion well, but the Taliban are hiring and recruiting people who are not educated. Who did not do Islamic studies. Who are completely illiterate.[104]

The intelligence department

IS-K invested significant resources in the development of an intelligence apparatus. The intelligence department was formed in early 2015 and by June of

that year already had, according to IS-K sources, 500 staff, distributed across the territories with an IS-K presence (as TKK members).[105] Operational assets were controlled by IS-K and not by the individual component groups. Later, the numbers involved in intelligence operations grew. In Jalalabad alone, for example, IS-K sources claimed to have 250–300 members conducting intelligence and recruitment.[106] Elders shared the view that IS-K indeed had a thick network of informers in the villages:

> Just three weeks ago in Khana Khil village, Daesh beheaded a villager accused of spreading propaganda against them among the other villagers. When this villager said something negative about Daesh, for sure there weren't any Daesh people near him otherwise he wouldn't have said something against them. This shows that there were Daesh informers among the villagers.[107]

Among other things the IS-K intelligence apparatus is also tasked with infiltrating the Afghan security forces, which IS-K sources claim to have done effectively in some areas of Nangarhar like Achin, Kot, Bati Kot, Shirzad, Ghani Khel, Hesarak and Shinwari.[108] At least one district governor in Nangarhar was reported to have an understanding with IS-K, while police checkpoints in Nangarhar were reported to have deals with the private companies taking logistical supplies to IS-K units.[109] Such claims could not be confirmed, however.

Military organisation

The top military structure of IS-K is the Military Shura or Council, composed of a varying number of members, ranging from twenty to twenty-five initially and then reportedly growing to forty as IS-K expanded. Its first head was Sayed Hafeez Khan. Within the Military Council sit sector commanders, each responsible for three so-called 'battalions' of 150–200 men each. This structure highlights the fact that the military forces of IS-K are in principle conceived as mobile conventional units, able to deploy where required. The structure might be meant to kick into place when large operations are planned, such as the blitzkrieg attacks in Zabul, Kunar and Nangarhar, but it is not how IS-K units look like on the average day (see below). The Council also include a general staff, a commander of 'special commandos' and suicide groups, a commander of logistics, a commander of sniper units, and a commander of 'ambush forces'. The Council is tasked with strategic planning, directing military operations, planning attacks, exercising oversight, supervising and advising field commanders, and managing weaponry and the 'spoils

of war'. The Military Council has a representative in each province and in each district.[110]

IS-K members are under strict discipline and require authorisations from their commanders to do anything: 'Daesh Khorasan has a very good system, fighters and commanders cannot do anything without permission of their senior commanders.'[111] This is another indicator that this is hardly an insurgency being fought in a decentralised manner. It should be noted though that the trademark black dress often sported by IS-K members is not a compulsory uniform.[112]

IS sources claim that contrary to the established practice in the Taliban, the death of a commander of IS-K does not entail the disintegration of the whole combat group; IS-K retains 'ownership' of the fighters, and a new commander can be appointed by the military leadership without resistance.[113]

The command and control model was imported from IS-Central and featured a higher level of secrecy than that characterising the Taliban or TTP. Even the average IS-K field commander knew little. Said one of them:

> I only know that my senior commander is Mawlawi Janan, who is from the Orakzai tribe of Pakistan, he is the one who gives us logistics and weapons, he was the one who brought some teachers of Daesh for training us. I have no information about who is above Mawlawi Janan. Most of the leaders and important commanders are Pakistanis and they don't meet with their fighters or commanders a lot. As far as I know there is a leadership council in Swat in Pakistan and most of the orders come from there and Bajaur.[114]

Throughout 2014–16, IS-K did not use part-time militias and all its fighters were on a 24-hour call out system; they were banned from holding jobs other than fighting for IS-K.[115] Only towards the end of 2016 local part-time forces were established in Nangarhar, in order to boost IS-K mobile forces deployed there in the defence of some fixed assets in Mohmand Valley and nearby areas. A source quantified their strength at around 1,000 men.[116]

Like the Taliban, IS-K in principle allowed three months of leave each year to its fighters,[117] although in Zabul as of October 2015 no leave system had been introduced yet.[118] With the leave system activated, at any time 10–40 per cent of fighters would be in rest or recuperation.[119]

The effectiveness of IS-K's military was only moderately tested during 2015 and 2016. In the first 6 months of its existence IS-K was not very active; internal sources claim that despite serious clashes with Taliban, it suffered losses of just 183 men, mostly due to drone strikes in Achin.[120] That would amount to around 4 per cent of IS-K's strength at that time (see Table 9), so not quite

negligible over a period of just 6 months, but well below typical Taliban casualty rates.[121] Independent data gathered over the first 18 months of IS-K's existence found that throughout its existence to June 2016, out of 52 IS-K commanders profiled, 6 had been killed, 3 had joined a pro-government militia and two had given up, with the rest being still active.[122] This represents a 11 per cent killed in action ratio over 18 months, quite similar to that reported above by IS-K sources. Casualties started mounting in the second half of 2016, as IS-K engaged in semi-conventional fighting in Nangarhar. Just in July–August 2016 a IS-K source acknowledged 245 killed in fighting in Nangarhar alone; the sources admitted that was the first time IS-K took 'heavy casualties', as a result of being for the first time targeted in heavy airstrikes.[123]

When asked what were the sources of the apparent military proficiency of IS-K, a source pointed out their terror tactics and the plentiful RPG and DSchK heavy machine guns which were available to them, as well their superior organisation.[124] IS-K sources have also claimed to be in possession of anti-tank missiles, advanced rocket launchers, night vision scopes—mostly of Russian make, allegedly bought on the black market—and new rifles.[125]

The Shari'a Council

Religious affairs are managed by the Shari'a Council, whose original head was Sheikh Bilal Ishaqzai. Apart from advising the IS-K leadership on religious matters, this Council was supposed to manage the courts, disputes and litigations, mediate disputes, order punishments, 'promoting virtue' and 'punishing vice'. In the early days of IS-K there was no attempt to co-opt or replace the mosque mullahs.[126] Later however through this Council IS-K pays mullahs to preach in the mosques in favour of the Caliphate. In Nangarhar for example a source hostile to IS-K claimed, as of January 2016, that IS-K had its own mullahs in eleven districts. Often these were mullahs previously associated with the Taliban.[127] A Council of Ulema was also being planned.[128]

The propaganda office

The propaganda operations of IS-K were initially managed by an office of Wilayat Khorasan, which reportedly relied on sixty staff members in June 2015,[129] and by a propaganda office within the TKK too, with 160 men claimed to be distributed in five locations as of June 2015: North Waziristan, Quetta, Peshawar, Nangarhar and Helmand, and plans to open in some Gulf locations as well. Mostly the members of this office were former Taliban and

former TTP, with a sprinkle of cadres from Syria and Iraq.[130] The media unit of IS-K, Abtad-ul Islam, is probably part of this office.[131]

Later the two propaganda units were merged and expanded, under the impulse of then newly arrived special envoy Abu Yasir al-Afghani, who was also the first to start recruiting university-educated people and internet specialists into the unit. Press sources reported efforts to recruit experienced journalists as well.[132] At the head of the merged structure was placed a former Lashkar-e Taiba commander with two years' experience in Syria on his CV, Abu Abdul Wahab al Khorasani. By March 2017 the unit was claimed to have grown dramatically in size to around 470 staff, in large majority (over two thirds) Pakistanis, with 20 per cent Afghans and 10 per cent Arabs. This figure purportedly includes staff tasked with face to face and other propaganda and proselytising operations on the ground, with teams among other locations in Kabul, Balkh, Herat, Peshawar, Karachi, Quetta and Lahore. If this is accurate, the propaganda office in fact overlapped with the recruitment commission in its functions. About a hundred Afghans and Pakistanis had previous experience of working for the propaganda apparatus of either the Taliban or TTP. Because of the nature of its activities, the department was entirely staffed by educated people: 19 per cent had university degrees, 40 per cent madrasa diplomas and the rest all had high school diplomas. About 10 per cent had technical training in website management and other related specialisations. New offices were opened in the provinces of Kabul and Balkh, and in Karachi, Orakzai and Lahore. The budget for 2017 was reportedly still a modest $3 million according to an internal source, but up 50 per cent on 2016, which in turn had doubled over 2015.[133]

Propaganda distributed through the internet in its various forms keeps more than half the staff of the propaganda team busy. The topics of videos distributed through Facebook include mainly portrayals of fighting actions, but also increasingly displayes of non-military activities: courts hearings, education courses and others. By March 2017 IS-K claimed to have 200 Facebook pages, sixty Twitter accounts, forty Instagram accounts and videos hosted on twenty other websites belonging to sympathetic organisations and groups. Only blogs were not being used yet. Facebook pages are also used for recruitment purposes; individuals posting positive comments are targeted for recruitment by the team. The social media pages used by IS-K were changing continuously, so there are difficult to keep track of, but the author visited several of them. The Taliban are directly attacked in some videos, with their involvement in the drug trade being singled out. As of March 2017, eighteen videos had been issued by IS-K's propaganda team, of which six were videos

of fighting, two of training, three of religious propaganda, two of court activities, two of anti-Taliban propaganda, one of educational activities and two about IS-K's aims. The propaganda videos at times feature the leaders of IS-Central, and sometimes the leaders of IS-K. In early 2017 videos were being prepared to denounce atrocities by Iraqi government forces in the battle for Mosul, and explain the likely fall of Mosul as a 'tactical withdrawal'.[134]

The propaganda team's activities are aimed at Afghanistan, Pakistan, Central Asia, Iran, and India, but also Bangladesh, Burma, China and Russia, as the team was asked by IS-Central to cover those areas as well.[135]

Among other things the office operates the Voice of the Khalifat radio, which broadcasts from an area 15 km from Jalalabad.[136] The propaganda content of the FM station includes accusations that the Taliban are Pakistani puppets and that Akhtar Mohammad Mansur is an apostate, but during 2016 it was only broadcasting for short periods of time each day.[137] TLO reported that the radio's broadcasts were popolar in Nangarhar.[138]

> Some respondents explained that the radio channel was highly effective in building Daesh's popularity since it 'explained everything', including their own actions and those of others with reference to the Quran or the *hadiths*.[139]

Much of IS-K's propaganda activity has been carried out in Nangarhar: murals, CDs, posters, banners, flags, leaflets for distribution in schools and mosques.[140] Video clips and songs were also distributed via USB keys; according to one source, IS-K even convinced music shop owners to copy IS-K propaganda to the USBs and discs of unaware buyers. Again according to TLO, these propaganda clips and songs were popular among the general population, and even fashionable for a period at least.[141]

The first output of IS propaganda in Khorasan predated the establishment of IS-K and was a flyer entitled Fatah (Victory), issued in Pashto and Dari but asking for support in establishing the caliphate in Pakistan.[142] IS-K even composed a song (though with no instrumental music) about belonging to IS and their allegiance to Al-Baghdadi, which they sing or play from tapes when they visit villages.[143]

As of March 2017 the IS-K propaganda team was planning to start a magazine, similar to IS-Central's Dabiq, and is trying to obtain the machinery to print it.[144] IS-K also distributes videos in CD and DVD format to sympathetic mullahs and mawlavis, university teachers, village elders, for further distribution. The main audiences of IS-K rank as follows: madrasas, high schools, universities, mosques, and common people. Madrasas are a priority because as noted by the source, 'madrasa students are convinced very quickly'.[145]

The propaganda activities of the department have not been risk free. As of early March 2017, twenty-two staff members of the unit had been arrested in Afghanistan and Pakistan. Six were caught in Torkham, Afghanistan, carrying videos and books from Pakistan, while sixteen more wre detained in Pakistan when they were visiting a printer to discuss the publication of some booklets.[146]

The content of IS-K propaganda in the villages was similar to that spread by the Voice of Khalifat: essentially accusations against the Afghan government and especially the Taliban, charging both with being in the service of foreign intelligence services.[147] Local elders in Kajaki never heard IS-K commanders talking of Iran and Shi'as as enemies.[148] The ranking of priorities for IS-K are clear from its propaganda:

> Daesh is always creating propaganda against the Taliban and I think they are the most important enemy of Daesh in the area. They are saying that Taliban has been around in Afghanistan for more than twenty years but haven't brought any change in the spreading of Islam around the country, and that they are the dogs of Pakistan's ISI. After the Taliban America is the enemy of Daesh and they are saying that Americans are based in Afghanistan to control Asia and turn this Islamic country into a Christian country in the future.[149]

In general, among villagers IS-K propaganda cannot be said to have been effective. Despite the constant insistence on the Taliban's links to Pakistan, many villagers believe IS-K itself is a stooge of the Pakistanis.[150]

The Shahadat (martyrdom) department

In IS-K there is a department called Shahadat, under the Military Commission, which is charge of organising terrorist attacks. In its current form it dates back to February 2016. In December 2016 it was led by sheikh Abdullah Adamkhel, who spent two years in Syria with IS. In total this department employed, as of December 2016, according to IS-K sources, around 10 per cent of the overall claimed strength of IS-K (see Table 9), mostly organised in teams of about fifty men in each province where the department was active, except Nangarhar and Kabul where the groups are larger. Except for Kabul and Nangarhar, the structures of the Shahadat were still being set up by late 2016 in Herat, Karachi, Lahore, Islamabad, Peshawar, and a few other locations.[151]

This compares with the 1.5 per cent of total Taliban strength (but 10 per cent of Haqqani network strength) accounted for by the Haqqanis' Fedayin Commission, the Taliban's closest equivalent (but the Taliban also had other structures carrying out terrorist attacks, beyond the Haqqanis').[152] The

department (in its previous incarnation as a simple unit of the Military Commission) reportedly operated with a budget of $10 million in 2015, which has been doubled to $20 million in 2016 when it was upgraded to a department. Sources claimed that the 2017 budget will be increased further, suggesting that Shahadat was considered a priority for the leadership of IS-K.[153]

As mentioned already, up to spring 2017 Kabul was almost the only threater of operations for the Shahadat department. IS-K invested considerable resources in its Kabul Shahadat organisation, but for the first eighteen months of its existence it was hampered by the inability to poach significant numbers of skilled terror operatives from the Taliban. In October 2016 one analyst estimated that there were probably three IS-K cells in Kabul, with some dozens of operational members and around 250 members in total. One of the cells probably defected from AQ to IS, while another was composed of Salafists who had been in the Taliban before but had not been operating inside Kabul. After joining IS-K, this cell appears to have been involved in the distribution of propaganda material and possibly an attack on a Sufi mosque in west Kabul in March 2015. The third cell seems to be based in north Kabul and to be mainly composed of Tajiks of Salafi inclinations. Some members of this cell were in Syria or fought in Nangarhar.[154]

These forces mainly operated against very soft targets. Most IS-K attacks in Kabul were carried out against Hazaras. The exception might have been a relatively sophisticated attack in Kabul on 20 June 2016, against a minivan carrying Nepalese guards employed by the Canadian embassy, killing fourteen. The attribution to IS-K was not uncontested, however.[155]

In November 2016 however IS-K capabilities were dramatically enhanced by the defection of 150 members of the Haqqani network, who had operated in the city. The defection, admitted by the Haqqanis themselves, was triggered by the break up in relations between Serajuddin Haqqani and Azizullah Haqqani, which led the latter to burn bridges and take his loyalists with him into IS-K.[156] Apart from the numerical strengthening of IS-K capabilities, these 150 men brought into Shahadat capabilities that were not there before—the Haqqanis have the best expertise within the Taliban in carrying out complex operations in Kabul. IS-K still had in early 2017 to put these new human resources to use and some re-organisation seemed to be going on. A source in IS-K believed (in November 2016) that it would take one or two years to mount attacks equal in complexity to those carried out by the Haqqani network in Kabul. At that time IS-K sources claimed to be working on developing car bombs to breach the protective concrete walls.[157]

By the end of 2016 the total strength of the IS-K Kabul unit was estimated at 300–400 by the Taliban, while IS-K sources put it at around 450 men, of whom about 100 were in operations and the rest in various support roles: 50 in logistics, 20 in finance, about 50 in recruitment and over 200 in intelligence. These figures seem to match the estimates mentioned above.[158]

The IS-K structure as it turned out

The failed fusion of the component groups

In practice, the planned merger discussed in 'The political and leadership structure' above did not happen and the TKK's military wing continued being just one component group among the others.[159] By 2016 there was no longer any talk of a complete merger of the different component groups within the TKK, but rather of the component groups persisting indefinitely and of the TKK acting as an umbrella organisation. As the component groups however failed to merge into the TKK, a compromise had to be worked out. On top of the governance structure developed separately from the component groups (that is Wilayat Khorasan), TKK would develop support and administrative services to be used by all the component groups. To make those structures work, the component groups would have to standardise their structures and practices according to a single model, imposed by the leadership.[160]

The original intent to make TKK a 'party' component of the Wilayat is betrayed by the oversizing of its non-combat structures, when compared to other components of IS-K. By October 2015, 43 per cent of TKK's strength was comprised of non-combatants, including finance, logistics, recruitment, health, intelligence and education cadres. This was because TKK as the supposed 'container' in which all the other component groups should merge took over partial or full responsibility for providing these support activities. This also resulted in other component groups having much leaner support structures: 14 per cent for Muslim Dost's Group, 16 per cent for Shamali Khilafat, 21 per cent for Khilafat Afghan and 13 per cent on average for all of IS-K (according to internal sources).[161]

According to a senior figure in IS, the IS-K leadership also established the principle that each component group's leader had to be recognised by the leadership in order to be legitimate; the source might refer to the acceptance of *bay'a* by Al-Baghdadi, but as it will be discussed below IS-Central also played a key role in selecting leaders for vacant positions, such as the TKK leadership post.[162]

Probably in order to prevent the consolidation of the component groups into personal fiefdoms of their leaders, during 2016 the IS-K military leader-

ship decided to start mixing up groups of different component groups in the same sub-province, but keeping them in distinct districts. Maps 1–3 show the situation in Kunar in February 2016, in Nangarhar in the second half of 2015 and in Farah in December 2015.

In order to manage the component groups after the aborted merger it became necessary to establish under the TKK leader a so-called 'Hamahangi' office, where a representative of each component group sits, and it is meant to allow exchanges of information, plans, etc.[163] Each component group had its own Leadership Shura, usually smaller than the top one, with just a few members, under which small replicas of the main commissions and councils operated. Finally, each component group would have its own amirs in the provinces, liaising with other component groups and with the Wilayat's amirs. The support structures of the various component groups account for a relatively substantial share of their membership, around 13 per cent on average. Muslim Dost's group for example claimed to have about 160 men in its support structures as of October 2015, fifty of whom were based in Pakistan.[164]

Map 1: IS-K component groups in Kunar, February 2016[165]

Legend: MD=Muslim Dost group; KA=Khilafat Afghan.

Map 2: IS-K component groups in Nangarhar, second half of 2015[166]
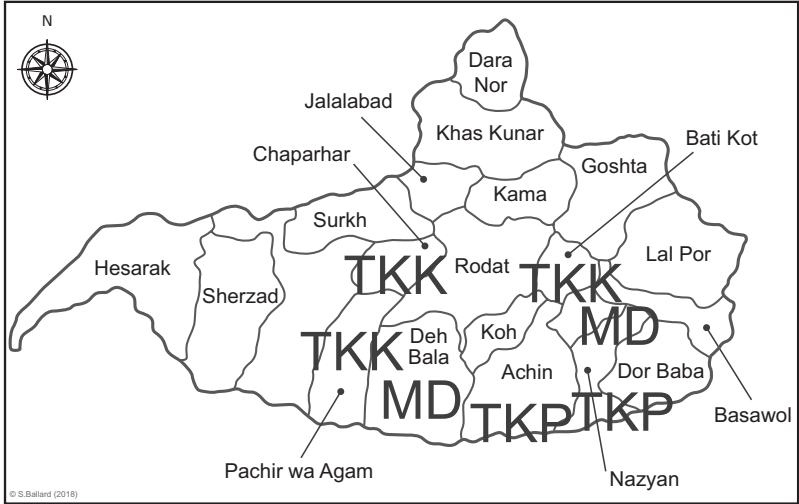
Legend: MD=Muslim Dost; TKK=Tehrik-e Khilafat Khorasan; KA: Khilafat Afghan.

Map 3: IS-K component groups in Farah, December 2015[167]
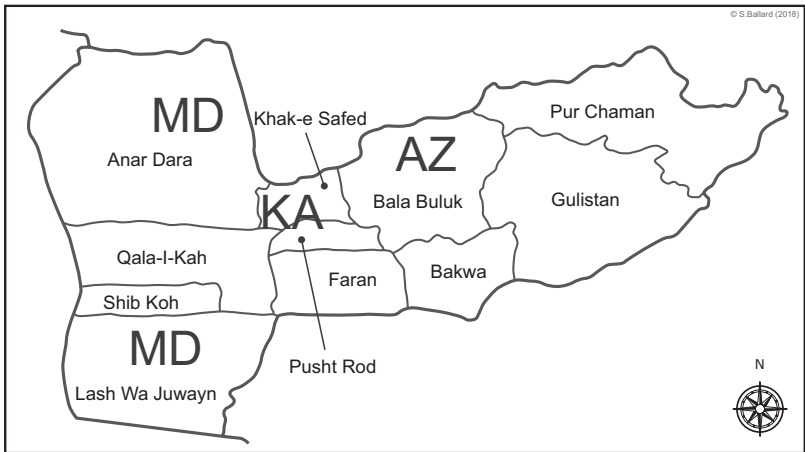
Legend: MD=Muslim Dost group; KA=Khilafat Afghan; Azizullah Haqqani=AZ.

The lost 'code of conduct'

It is worth noting that the IS-K code of conduct, reported by a senior figure in April 2015 to be nearing completion 'very very soon' with another senior figure in the organisation assuring us in January 2016 that it was three–four months away from completion, was still not ready as of November 2016.[168] Abdul Bahar Mehsud and Hafiz Saeed Khan were reported to be leading in the preparation of the wider code of conduct. 'It will be different from that of the Taliban', promised a senior IS-K cadre.[169] There were clearly contrasts within IS-K on the content of the code of conduct. Moreover, not all IS-K members were convinced that written rules were needed:

> I think we don't need a code of conduct, we know everything, we know our enemies, we know how to fight and we know our aims.[170]

The failure to issue a code of conduct reasonably quickly is certainly surprising given the great stress upon discipline. It also begs the question of how discipline was maintained.

Instead at least the TKP released its own short code of conduct, authored by its leader Abdul Bahar Mehsud, consisting of some basic points (see Annex 1). Apart from discussing relations with the TTP and the Taliban, the Code of Conduct insisted that defections would not be forgiven, except if so requested by the highest authority within TKP, banned the collection of taxes and insisted on recognisable and distinct uniforms and on the diplay of the Caliphate's Black Flag.[171]

The missed target of revenue centralisation

Original groups around which pro-IS commanders coalesced, like Muslim Dost's, were entirely funded directly by foreign donors, such as Saudi Arabia in Muslim Dost's case. With the launch of IS-K, in principle it banned its own members for getting any funding from third party sources. All foreign funding had to go through the Finance Commission.[172] The various donors agreed to stop direct funding for the component groups in May 2015.[173] In reality this ban was never fully implemented and most component groups continued receiving funding directly, although presumably in most cases with IS-K's consent and approval. Table 5 shows the budgets of the different component groups. The various component groups could also use local tax revenue to supplement the budget allocated centrally.

A source in the Finance Commission acknowledged that some of the component groups received funds that bypassed the Commission; though he did

not believe such funds would account for more than 5–10 per cent of the total raised. IS-K authorised these exceptions to the rule as otherwise these donors might simply not pay.[174]

The 5–10 per cent estimate provided by the source in the Finance Commission above might be understated, if information provided by other sources is considered. Table 5 summarises the cases of five IS-K component groups, for which detailed information was obtained from sources within those component groups. In addition:

- IS-K sources claim that several of the component groups received direct funding from Saudi Arabia to the tune of $18 million in 2013, $23 million in 2014 and $35 million in 2015. Among the main recipients were Muslim Dost's group, Khilafat Afghan, TKP (included in Table 5), but also Harakat Khilafat Baluch;[175]
- Some extra funds were also reportedly accrued by Azizullah Haqqani from Qatar and the UAE. The Azizullah Haqqani component group had a finance officer posted to Saudi Arabia to raise funds with private and state donors.[176]

The most commonly cited sources of funding were Saudi Arabia, Qatar and Pakistan, but it is not clear whether the sources were private or government donors.[177] Fund-raising autonomously from the Finance Commission is likely to have negatively affected the efforts of the leadership to merge the different component groups together, even if all the component groups seem to have been primarily dependent on handouts from the Commission.

Table 5: IS-K Finance Commission (FC) contributions to some IS-K component groups vs other sources of funds, according to IS-K sources[178]

$ million	2015		2016	
Component groups	From IS-K FC	Direct contributions bypassing FC and locally raised taxes	From IS-K FC	Direct contributions bypassing FC and locally raised taxes
TKP	30	14	35	25
Khilafat Afghan	18	16	25	15
Muslim Dost	14	6	20	10
Shamali Khilafat	8	10	28	2
Bakhtwar Group	–	–	0	32

The lack of recruitment centralisation

IS-K recruitment was in practice carried out by both the central recruitment commission, by the recruitment commissions of the component groups and by individual commanders, who however had to report all recruitment to the commissions for permission, for getting a IS-K ID issued and for training to take place.[179] Recruitment by the different component groups was still a free-for-all activity as of July 2016: there was no division of labour and each group competed with the others for the same pool of potential recruits.[180] The component groups had therefore their own recruitment facilities. The Bakhtwar group for example claimed to have fifty recruiters out of about 400 members in mid-2016, which is over 12 per cent of its strength. Some mullahs also sent recruits without being on the IS-K payroll. They were operating in refugee camps, madrasas and mosques. There were at least four madrasas closely connected to the Bakhtwar group in Pakistan as of July 2016.[181]

An example of how IS-K recruited in its early days was provided by a rare deserter from Nangarhar. Having been with the Taliban for many years, this fighter followed his commander into IS-K. His personal motivation was a dispute with a cousin, also in the Taliban. The commander was attracted by the hardline and anti-Pakistani rhetoric of IS-K, which was made all the more convincing by the fact that it was accompanied by a good financial offer.[182]

Not-so-selective recruitment

Claims of selective recruitment cannot be substantiated with other sources and this might just be part of a wider IS-K propaganda effort to present itself as a more professional and more ideologically-oriented organisation than the Taliban. It is clear for example that new groups joining IS-K after its formation, like Jaysh ul Islam (see Chapter 6), were admitted into IS-K as a block. The account provided by an IS-K commander in Bati Kot also casts serious doubts on this narrative:

> I have ten fighters, all these fighters were with me when I was with Taliban, they are all my friends and when I decided to join with Daesh, they all agreed with me. Now all my fighters are the same fighters that I had when I was with Taliban, and there is no other fighter from other groups with me.[183]

Perhaps in the early stages of recruitment, when it mostly operated underground, IS-K was indeed selective in its recruitment efforts; as it started expandly rapidly, however, it had to open its doors. Even a source at a senior

level admitted that at one point these 'high bars' were lowered. Illiterate or poorly educated recruits were given lessons after recruitment. The requirement for commanders to be madrasa-educated however stayed, according to the source.[184]

By 2017 there were clear indications that IS-K recruitment standards had been lowered further. At least two groups with no serious jihadist background were allowed to join. One was a militia financed by Afghan security services funds in Helmand, the Sangari, that had been used to infiltrate the Rasool Shura of the Taliban and who mostly defected to IS-K once funding dried up. IS-K sources estimated that 400–500 of the 700 members of the militia were allowed to join. Another one was an armed group of perhaps 200 men previously loyal to Jamiat-i Islami (a party member of the National Unity Government in Kabul) in Faryab province and led by commander Ajmal.[185]

Not much military innovation yet

There is some evidence to support claims that IS-K successfully fostered a sense of organisational identity and esprit du corps, as the fighters of Khadim (Khilafat Afghan) did not desert or disappear after he was killed (see 'Khilafat Afghan and Muslim Dost's groups' above in Chapter 1). There is also some evidence to the contrary, however, as the few defectors from IS-K were mostly men following their commander out (see 'Enter Abu Yasir al-Afghani' in Chapter 9). The desire of IS-K leaders to strengthen the esprit du corps of the organisation can therefore be perhaps be described as a work in progress.

In operations all component groups were supposed to mix and operate together, although at the beginning at least this was often not the case.[186] As we have seen at the beginning of this chapter, pragmatically the IS-K leadership assigned the component groups to different districts, so that they would not normally have to work together on the average day. All component groups would have to obey the sub-provincial amirs and the district amirs. The tactical unit on the ground are the groups, whose size should in theory have been standardised to 20–25.[187] The group and the 2–3 teams that compose it are what IS-K forces look like almost all the time when they are away from their bases, except when large-scale operations are launched. In practice, while some component groups like Muslim Dost's and all component groups in Zabul had 20–25 men in each group,[188] others in Kunduz for example had 30 men;[189] the fighters of the Bakhtwar Group were organised in combat groups of 30 men each;[190] and a high level source even described the IS-K groups as numbering 60 men each.[191]

Despite much talking up of its military capabilities, up to the end of 2016 there were therefore few signs of any major IS-K innovation in military tactics. There were also reports of IS-K using horses for mobility and operating like a 'professional army', presumably a reference to a higher degree of discipline than in the case of the Taliban.[192] After being drawn into the unplanned confrontation with the Taliban over Mohmand Valley in Achin (see Chapter 8), in June 2015 in Nangarhar IS-K achieved their first major breakthrough by relying on a fleet of pickups, equipped with heavy machine guns; the tactics surprised the Taliban, who fled, but it was of course nothing new, the Taliban having used it in the 1990s already.[193] Other tactics used by IS-K had been previously employed by the Taliban. On at least a few occasions IS-K claimed to have carried out a suicide attack against the Taliban, including one in Zabul province, in which shadow governor Matiullah and Military Leader Pir Agha were killed,[194] and one against Mullah Salam in Kunduz in 2017 (see 'Negotiations and Agreements' in Chapter 8).

Examples of IS-K putting in to practice 'blitzkrieg' tactics (the sudden take-over of relatively large areas) include their attack on Nangarhar in the summer of 2015 and again in the summer of 2016, Zabul province in autumn 2016, and Kunar at about the same time. Except for the Nangarhar summer 2016 offensive against the Afghan security forces, repelled by the intervention of US Special Forces and Air Force, these blitzkriegs were successful. However, IS-K's superiority versus the Taliban appears to have been due mainly to the fact that crack Taliban mobile units were rarely deployed against IS-K. When they were, for example the Iran-trained Taliban 'commandos' in western Afghanistan, IS-K usually came off worse. Local Taliban units are usually poorly equipped with second hand or cheap copies of Russian assault rifles, few machine guns and RPG rocket launchers, and lack an 'officer corps' able to manoeuvre large numbers of them.

The impression that derives from the process of organisational development as it unfolded in 2015–16 is that the leadership, probably under pressure from Mosul, tried to make IS-K more cohesive and efficient, but that local conditions and resistance by the component group leaders limited the impact of its efforts. As of early 2017 the military organisation of IS-K was still hybrid. IS-K appears to have been effective in gathering, deploying quickly and commanding concentration of forces of 1–2,000 men. This suggests that the structure described at the beginning of this chapter is not 'on paper only', or mere propaganda. At the same time IS-K has clearly had greater problems in controlling its groups when they are deployed sparsely around the villages to

recruit, scout or secure territorial control. Clearly not all the component groups got on well with each other, hence the decision to territorially partion their areas of operations. As they raised their own taxes and recruited separately, having overlapping territorial control would result in friction between them. As discussed in Chapter 8, much of the fighting with the Taliban was the result of unplanned actions by such groups, whose commanders often had personal issues with the local Taliban and/or local communities. Enforcing discipline among dispersed combat groups is of course a classic problem for any armed organisation.

Shari'a courts almost only on paper

As of June 2015 a senior source admitted that there were still no operational IS-K courts anywhere; the source explained that they 'will be created very soon and we will make departments for this. We will hire professional judges who have undertaken religious studies'. Later the existence of IS-K mobile courts was mentioned at least in Kajaki, where IS-K brought its own mullahs to staff its courts with ideologically suitable clerics, and in Nangarhar and Kunar. Sources external to IS-K however did not see any trace of IS-K courts or judges of any kind even in Kajaki.[195] In 2017 a video of an IS-K court in Afghanistan was circulated through Facebook.[196] In practice disputes were being dealt with by IS-K commanders, who sometimes even had jails at their disposal; according to one source some twenty villagers were jailed by IS-K in Kajaki for having had arguments or a dispute.[197] Such dispute resolution and administration of justice in any case appears to have happened on a small scale: even in Kajaki elders were not aware of IS-K having tried to resolve disputes and administer justice on a significant scale.[198]

Window dressing or work in progress?

It is clear that as of early 2017 IS-K had only had partial success in building up the structure mandated by its remote patrons in Mosul. The question is whether that structure was never really meant to be built and was instead largely a propaganda or window dressing exercise, or whether IS-K was struggling through various difficulties but nonetheless striving to make it really happen.

   The first consideration is that two years for building up a structure as ambitious as the one laid out in early 2015 is not a long time, particularly in a

context where IS-K was active militarily and was being actively targeted in response. IS-K lost all its main leaders during those two years, a fact that must have slowed its development.

There are signs moreover that the IS-K leadership and IS-Central were really trying to forge a united, cohesive organisation. It is worth noting for example that in centralising intelligence collection in the hands of TKK, the one component group it directly controlled, the leadership earned an additional tool of control over the other component groups. IS-Central also seems to have a policy of keeping propaganda activities as concentrated as possible, the various component groups were forbidden from having their own propaganda activities. The opening of a website dedicated to IS-K and operated from Khorasan was a matter of controversy between IS-K and IS-Central. IS-K's leaders and propaganda department demanded it, but IS-Central objected to the idea and insisted to have all IS-K media releases, videos and pictures posted on the IS-Central website. IS-K was only authorised to distribute propaganda material directly on Facebook, Twitter and any existing website or social media outlet, where videos are also posted, as well as through their radio.[199]

On the whole, therefore, it should be concluded that IS-K strove to realise the proposed structure, but had to face the hard reality of a complex and non-conducive environment, which delayed progress and might well ultimately condemn to failure at least some of the leadership's efforts. To some extent the leadership implicitly recognised this by working out alternative solutions, for example in getting the component groups to work together in as synchronised a fashion as possible.

5

DRIVERS OF SUPPORT FOR IS-K

IS-K made sufficient impact and demonstrated enough resilience in Khorasan to convince onlookers of their ability to establish a beachhead there. But what kind of base of support did IS-K find? Did it establish social roots at least in some pockets? Did it attract some social strata? Or did it merely attract members of the already existing, numerous and large jihadist organisations of the region? The type of support IS-K found is of course important to assess its future potential in Khorasan.

Exploiting the crisis of other insurgent organisations

Among the seventy-two IS-K cadres and leaders whose biographical details are known, in terms of previous affiliations more than a quarter of the interviewees were former Taliban and a similar percentage former TTP. Only 4 per cent had been in AQ, and a surprisingly high 33 per cent had no previous affiliation, which suggests that new recruits (typically mullahs) are already making their way to the mid-ranks of the organisation. These were in their large majority Afghans, with one Chinese and one Arab. The average age of the seventy-two interviewees was 40, and just slightly lower among those with no previous affiliation (38). Many clerics and madrasa teachers who had not been attracted to any other jihadist organisations found the appeal of IS-K irresistible (Table 6). This could be read as a sign of growing radicalisation of the clergy. It could also be interpreted as a sign of the Taliban/TTP's lack of credibility among radical clerics, who were waiting for a more credible organi-

sation to appear. Among the Taliban cadres who defected to IS-K there was a strong concentration in east and south-east; even many Quetta Shura cadres who went over to IS-K were based in the east, where the Quetta Shura's foothold has always been weak and there were tensions between it and the Peshawar Shura Taliban (Map 4). This already suggests that friction and conflict within the Taliban was one driver of recruitment into IS-K, as will be further elaborated upon below.

Table 7 instead summarises data about the whole membership of the different IS-K component groups, as provided by IS-K sources. TKP appears to have had by end 2015 a surprisingly low number of former TTP among its ranks (33 per cent), despite all its dominant figures being former TTP with former LeJ members accounting for about half that number. All the Afghan component groups had in excess of 50 per cent of former Taliban in their ranks, except Muslim Dost's group, which had a relatively modest 43 per cent of them. In any case even if the interviewees sampled are not a random selection, the difference between the two sets of data seems to suggest that there are more former Taliban among the ranks and file of IS-K than among the cadres, while the contrary seems true of TTP (Table 7).

After a strong outflow of Taliban towards IS-K in late 2014 and in 2015, in the first six months of 2016 the flow slowed considerably. According to internal IS-K sources a modest 342 Taliban joined IS-K in the first half of 2016, mostly in the east from the ranks of Taliban fronts badly affected by the financial crisis of the Peshawar Shura, which would in fact even disband temporarily in August 2016, before resuming operations in November (see also Chapter 5 on the financial crisis of the Peshawar Shura).[1]

The emergence of hardline factions

There were substantial numbers of hardline Taliban, especially in Eastern Afghanistan, often very close to AQ (particularly Dost Mohammad Mahaz), and the arrival of IS-K offered them the chance to switch to an organisation that was more aligned with their uncompromising views. IS-K's hope was always that the leadership of competing jihadist organisations would sign peace deals with Kabul. This in their mind would allow them to attract towards their organisation hardline commanders who did not see a role in peace for themselves. This applied to Hizb-i Islami too, at least in IS-K's vision:

> If the deal between Kabul and Hekmatyar goes ahead, some of the commanders of Hizb-i Islami will join us. Some donors have good relationship with them and

they have said that they will join us. [...] We are negotiating with a lot of Hizb-i Islami commanders and the same Arab donors are also negotiating with them...[2]

A senior IS-K commander thus summarises the appeal of IS-K to hardline Taliban, of whom he used to be part:

> First reason is that the Taliban started peace talks with the Afghan government. The second reason is that the Taliban morale decreased in fighting against the government and the Americans. The third reason is that the Taliban were not independent. They were under the control of Pakistan's ISI. Taliban leaders to do, they did. [...] We also told Taliban leaders to expand the Jihad in Pakistan, Iran and Central Asia but they would not accept this.[3]

Within the Taliban and the TTP there had previously been groups who had issues with Shi'as and with Iran and did not appreciate the growing warmth between the Taliban and Iran, particularly after 2012. IS-K offered a suitable venue for these groups to express their frustration openly.[4]

Similarly, particularly in Eastern Afghanistan and particularly in Chaparhar and Kot, many Salafis, who were with the Taliban before, joined IS-K for reasons of ideological affinity.[5] Some of the Salafi networks within the Taliban even had a separate appearance and manners:

> Daesh sympathisers and Salafi Taliban were reportedly distinguishing themselves from ordinary Taliban and jihadis by their appearance and manners. Interviewees admired their handsome looks (clean and smart), their fashionable clothes and modern equipment (computers, mobile phones and the latest weapons), and their language skills (Arabic) and education (computer literacy). Accounts described them as modern, civilized, honourable and respectful, yet uncompromising regarding the rules and regulations dictated by Islam and their Salafi organization.[6]

A TLO survey of thirty-three IS-K commanders in Nangarhar found that twelve of them were Salafis, even if in general their Salafism did not appear to be the main reason why they joined IS-K.[7] In general Afghan Salafis are split into many small groups, mostly not militarily active; some of these groups which are mentioned include Haji Atiqullah's Salafi Group and Mawlavi Nasrat's Salafi Group, both from Kunar Province, and Qari Afzal Khan's Salafi Group in Nangarhar.[8] Local sources also reported some IS-K attraction towards Salafi groups in Badakhshan.[9]

The originally Arab character of IS-K is a factor of attraction for some Taliban, as was the string of victories achieved in 2014–15 in the Middle East. Its Arab background had a legitimising effect. While the Taliban were riven by personal and tribal rivalry, IS seemed to project a much more appealing image.[10]

IS-K's comparative wealth

With Al-Baghdadi having already denounced Mullah Omar as 'an illiterate warlord', IS-K then exploited the crisis affecting the Taliban in the wake of funding cuts firstly and of the 'Mullah Omar' affair afterwards. The financial crisis of the Peshawar Shura, which was to lead to its collapse in August 2016, was a great boon for IS-K. The Peshawar Shura had until then controlled most of the Taliban in the east, in the Kabul region and in the north-east.[11] In Eastern Afghanistan, IS-K sources claim to have initially mainly attracted commanders and fighters of two Taliban fronts which were running through heavy financial difficulties in late 2014 and early 2015, Atiqullah Mahaz and Dost Mohammad Mahaz. Some members of Tora Bora Mahaz, similarly poorly funded funded, also joined.[12]

> When Atiqullah's Mahaz [one of the Peshawar Shura's fronts] were faced with a financial crisis, they told us that we should go home. We were in the village, then the people of Sheikh Muhsin came to us and they told us to come and join Daesh. The recruitment representative of Daesh for Kunar Province was Maulana Abdul Sattar Safi. He took us to Sheikh Muhsin who is the Amir of Kunar Province. Sheikh Muhsin told us 'leave Taliban, our Jihad is the true Jihad. We are ready to support you with finances and logistics.' We accepted his proposal. There were fifteen people with me. He also gave us 2 million Afs with fifty weapons.[13]

The fact that the Taliban struggled to pay and supply them reinforced the attraction exercised by IS-K: from late 2015 IS-K took quick advantage of deteriorating relations between the Peshawar Shura of the Taliban and the Pakistani authorities, which started further reducing the flow of supplies and funds.[14] In this sense there is not necessarily a contradiction between the claimed ideological sympathy for IS-K and the attraction exercised by its financial wealth: the latter enabled hardline Taliban to make the switch that they had long dreamed of. Even when the Peshawar Shura was resurrected in November 2016, it had shrunk in size and did not have anything comparable to the level of funding it had enjoyed in its peak years.[15]

Virtually all the IS-K interviewees acknowledged that IS-K offered better conditions than their old organisations. For example:

> Daesh has better financial conditions than the Taliban, we have good uniforms, we have good money to eat and we get our salaries on time. When we were with the Taliban, they told us to get food from the villagers, and asked us to fund ourselves by collecting *Zakat*, etc.[16]

> When they joined with Daesh, a lot of changes came. When they were with the Taliban, they were hungry and their families had financial problems, but when they joined with Daesh, their financial problems were solved.[17]

By contrast the perception of IS-K as being bankrolled by powerful and wealthy sponsors also helped a great deal in attracting recruits.[18]

> Daesh is very strong financially, and has also succeeded so rapidly, the Muslims and Jihadis of seventy-seven countries are in Daesh and in the future Daesh wants to establish its capital in Afghanistan. If they come to Afghanistan, we will be their top commanders.[19]

It is common to allege that one key factor in attracting Taliban to IS-K is higher salaries and better conditions and equipment.[20] According to elders in Kajaki, many young villagers sympathised with IS-K because of the financial incentives.[21]

> There are lots of dodgy boys who do anything for money, yeah of course there are boys in our district that are still Daesh sympathisers and if Daesh again come to power and start their recruitment openly, lots of boys from our district will join them. In the beginning when Daesh came to our district and started recruit-ment, because they paid a good salary for the fighters, lots of boys from our district joined them.[22]

Elders in Nangarhar alleged that it was the most venal, mercenary-minded Taliban commanders and young villagers who joined IS-K for money.[23] While the amount of money saved by the cadre quoted above is surely not ordinary, IS-K does appear to have offered a better financial deal to those joining it. According to the finance commission, the salary it paid to fighters was $600/month, to which allowances such as food ($150/m) and clothing ($100/m) were added.[24] Another source in 2015 put the salary range at $500–800.[25] Sources in various component groups mentioned significantly different figures, usually $200–300/month for fighters plus 'hazard pay' for Afs1,500–2,000 per each deployment, with commanders getting $300–500.[26] One IS-K interviewee denied being paid regular salaries,[27] but the wealth of evidence is that IS-K offered at least 50–100 per cent better pay than the Taliban. In addition the families of 'martyred' fighters receive a one off payment of Afs1 million ($15,000), while injured fighters receive good treatment and are often sent abroad.[28]

IS-K sources of course completely deny that venality might matter.[29] More noteworthily, a Taliban cadre from Kajaki admitted that most of the IS-K recruits were not primarily motivated by money.[30] Says an NDS officer:

> We have captured more than sixty-five people from Daesh. These people were trained for four months and truly believed in Daesh. Some people also said that they were jobless and joined with Daesh for money. [However] the number of this kind of people was very low.[31]

Another NDS officer volunteered the somewhat different view that 'The small fighters are working for the money but the senior people really want to

work for Daesh.'[32] A commander of the Nangarhar militia claimed in January 2016 to have captured up to that point 33 IS-K members, some of whom they handed over to the Afghan authorities, while executing others. Based on their interrogation, a militia commander stated:

> These people were the real believers in Daesh and they were the real members of Daesh. They did not join with Daesh because of the money. Money is not important for these kinds of people.[33]

The fact that these IS-K members developed a real belief in the organisation does not necessarily rule out financial or in any case opportunistic reasons for joining, as it was shown to be the case for the Taliban.[34]

A small glimpse into the way IS-K establishes its pockets of support is provided by the account of an elder, interviewed shortly after his escape from his village in Sherzad (Nangarhar). When a group of 150 IS-K fighters took over his and two neighbouring villages in May 2015, IS-K established a stronghold in this mountain valley, which later it would defend against half a dozen Taliban attempts to retake the pocket. Apart from the usual imposition of IS-K strictures, IS-K immediately set out to recruit villagers. Some joined, but others were conscripted in non-combat roles, so that eight months later the group had grown by 50–100 members and had taken over three more neighbouring villages. The conscripts were paid the same salary as the volunteers ($500–600/ month) and rapidly IS-K became popular with the local youth as the only source of well-paid jobs in the range of tens of kilometres. The elder, who is hostile to IS-K, acknowledged that 60 per cent of the village youth supported IS-K by January 2016. The indoctrination by the IS-K cadres in the group and preaching by the only mullah left in the village (co-opted by IS-K with the help of a $150/month salary) helped to gradually turn the recruits into Salafis. According to the elder IS-K was trying to bring in new, ideologically close mullahs to provide imams for the other two mosques of the village.[35]

Factional and personal rivalries

A different set of people joined because of intra-Taliban rivalries, such as Mullah Abdul Khaliq and Mullah Bakhtwar and their men in Nangarhar, who belonged to the Quetta Shura and were ill at ease with the hegemonic role of the Peshawar Shura in that area.[36] In Helmand it was initially mostly commanders of Mansur Mahaz and Rahbari Shura joining IS-K in order to remove restraints on fighting their rival Abdul Qayum Zakir, at that time close to the Iranian Pasdaran. Allegedly they were encouraged by Abdul Manan, the shadow governor of Helmand.[37] But IS-K was also able to recruit some of

Abdul Qayum Zakir's commanders, after Zakir was sacked from the Taliban's Military Commission and before he became a major recipient of Iranian support. So for example Khilafat Afghan ended up recruiting from a heterogenous lot of Taliban, belonging to a variety of Taliban groups.[38] Similarly a TLO survey of IS-K commanders in Nangarhar found that 'many commanders seemed to have switched allegiances for personal reasons—particularly to gain power and resources within their immediate communities', often also because they were not well-connected within the Taliban.[39]

> There were a lot of opposition and disunity within the Taliban, which was divided into groups such as Peshawar shura, Quetta Shura, Miran Shah Shura and the Mashhad office. Another reason is this that Taliban do not have the same financial support that they had before. They face a financial crisis.[40]

In the same way IS-K managed to make inroads among the ranks of the Pakistani TTP. An ISI source believed that the TTP defectors to IS-K had essentially been marginalised by the TTP before they defected, except for a few who had actually been to Syria.[41] The appointment of Fazlullah (the TTP leader in Swat) as leader of the TTP in November 2013 was controversial and alienated quite a few senior TTP figures, like Hafiz Saeed who had hoped to get the job. The Mehsud TTP members were among those disgruntled, because Fazlullah was not appointing many Mehsuds like in the past to senior positions. In July 2015 the group of Baitullah Mehsud, at that point led by Maulana Mehsud Baryalai, Mawlavi Jamal Waziri and Qari Bilal Ahmed, joined IS-K. In December 2015 several more commanders were reportedly negotiating with IS-K.[42]

Table 6: Cadres of IS-K by previous affiliation

	Previous affiliation (n=72)
AQ	4.2
Taliban	27.8
TTP	26.4
None	33.3
Other groups	11.1

Sources: interviews with IS-K cadres, 2014–16.

The emergence of the professional jihadis: Jihad as a way of life

The idea of being part of a worldwide movement also had its appeal among insecure Taliban, who were beginning to question the viability of their cause in the longer run.[43]

Table 7: Rank and file composition of IS-K by background and component group, according to IS-K sources[44]

	Date	N=	Former Taliban	Former Hizb-I Islami	Former members of other Afghan groups	Former IMU	Former ETIM	Former TTP	Former JeJ	Former LeT
Azizullah Haqqani Group	Jan-16	1,680	58.0	6.3	5.3	–	–	–	–	–
IS-K Kunar	Feb-16	245	40.0	–	–	–	–	–	–	–
TKK	Jan-16	n/a	55.0	10.0	–	–	–	–	–	–
IS-K Herat	Dec-15	625	29.6	–	–	–	–	–	–	–
TKP	Dec-15	3,450	–	–	–	–	–	32.8	16.2	8.7
Muslim Dost Group	Oct-15	1,163	43.0	–	–	–	–	–	–	–
Shamali Khilafat	Oct-15	1,260	48.8	–	–	4.9	2.4	–	–	–
Khilafat Afghan	Jun-15	750	60.0	–	–	–	–	–	–	–

Legend: LeJ=Lashklar-e Jhangvi; LeT=Lashkar-e Taiba; JM=Jaysh Mohammad.

Map 4: serving senior Taliban cadres who joined IS-K, by Taliban Shura[45]
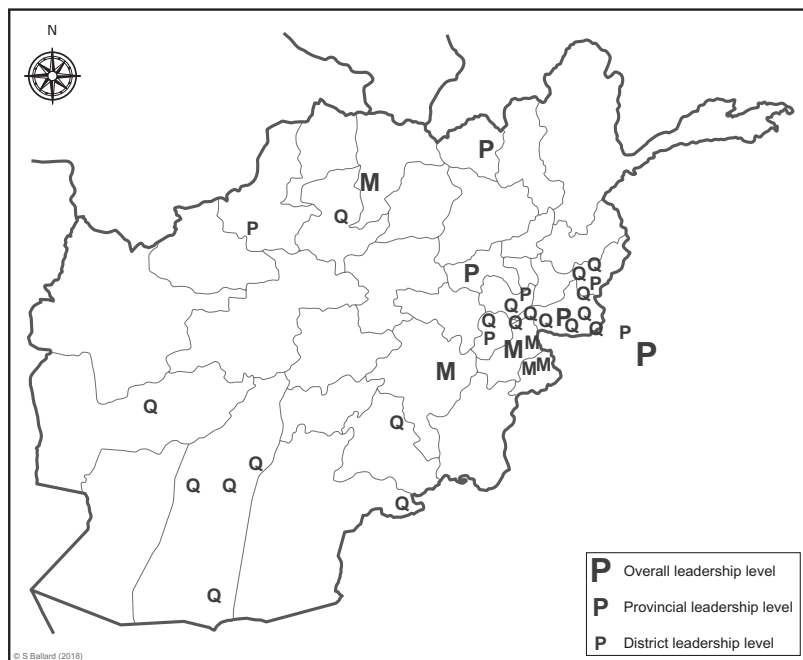
Legend: Q=Quetta Shura; P=Peshawar Shura; M=Miran Shah Shura. Each letter represents an individual, the size of the letter represents his seniority.

> I joined Daesh because it is a powerful network throughout the world, there are Muslims of every country in this network, as far as Europe, America, Africa, Asia and Australia. […] We want this network to work in the whole world and bring an Islamic regime all over the world.[46]

IS-K forces present themselves proudly as a global jihadist movement (despite oddly never mentioning the Caliphate, see 'Ideology' in Chapter 1), the 'only one that can bring justice and Shari'a to the world' (see also Chapter 1, 'IS-K ideology').[47] IS-K patrols in the villages would also display this pride and talk of global jihad.[48] The proclamation of the Caliphate in June 2014 was in this regard a public relations masterstroke, because it made the global jihad message much stronger, overshadowing AQ and its own version of global jihad.

With such an aim, the future of the jihadist fighters was guaranteed. Having a weapon and the status of a fighter added to the lure of IS-K.[49] To many for-

mer Taliban, it did not really matter which organisation they belonged to; they vaguely wanted to fight for what they could perceive as a 'just cause', and had few qualms about fighting their former colleagues:[50]

> For us Jihad is important, not the old friends, we know that our way is the right way for jihad and if anyone stands in front of us and tries to stop our jihad, we kill him. Before I came to Daesh I told all my close friends who were with the Taliban to come and join with Daesh but they didn't accept this, so now they are not my friends, they are my enemies and if they oppose me during the fighting, I don't care if they will be killed by my fighters.[51]

> Two months ago there was fighting between Daesh Khorasan and the Taliban in Zamendawar, you won't believe it but I was fighting with the same group of Taliban to which I belonged before. Now we have different ideas and different missions, if anyone tries to interfere with our ideas and mission we will fight against them, even if they were our family.[52]

The moral nihilism, which probably emerged within Taliban ranks as a result of many years of fighting and killing, meant that some just followed their Taliban leader into IS-K:

> The man whom we trusted a lot and was a respected man in our district, Mullah Abdul Rauf Khadim, became the senior commander of Daesh Khorasan in Afghanistan, he asked many Taliban commanders in Kajaki district who had served with him before to join Daesh Khorasan. [...] We accepted his offer and joined him.[53]

Often Taliban commanders and cadres were brought into IS-K even by former collagues, with whom they remained in personal contact.

> I contacted Daesh on 7 February of 2014. Yes I approached them and I also knew Mokhtar Khorasani, because he was group commander before with Mansur and I knew him from that time.[54]

Jihadist frustration

IS-K, like the wider organisation, was particularly successful in recruiting members and groups of émigré jihadists, who had been fighting somebody else's jihad for many years and could not see alternative opportunities for finally bringing the jihad back home. The Central Asians in particular were motivated by IS-K's promise of starting jihad in Central Asia very soon, with preparations getting under way almost immediately.[55] This was in contrast with AQ's policy of prioritising jihad in Afghanistan before launching jihad in Central Asia. The Omar Ghazi group recruited from the IMU, Afghan

Uzbeks, Turkmens from both Afghanistan and Turkmenistan, and Uzbeks flocking to Syria and Iraq and from there to Afghanistan and Pakistan. Only Kazakhs were missing in the Omar Ghazi group, at least as of spring 2015.[56]

The same logic of 'impatience' applied to Chinese Muslims, who were anxious to return to China where they alleged the denial of religious rights by Beijing, including obstacles to the construction of mosques, discouragement of fasting, closure of some mosques, a ban on the use of Islamic names, and repression against clerics.[57] IS-K therefore succeeded in attracting Chinese Muslims impatient with Al-Qaida's policy of postponing by several years the start of jihad in China. The Gansu Hui group claimed to be planning to start launching attacks in China by 2018. A Hui militant who stayed loyal to AQ doubted the ability of Gansu Hui to start a serious jihad in China within this timeline. He feared that the group would end up carrying out a few isolated attacks, resulting only in unleashing the repression of the Chinese authorities and making recruitment and infiltration in Hui communities in China more difficult.[58] The jury is necessarily still out in the case of both IS-Central Asians' and Chinese Muslims' ability to actually start the jihads they are planning. However the interviews carried out with both IS-K members and members of various Chinese and Central Asian groups suggest that IS has been able to convince them that these targets are achievable.

Similarly many TTP members were angry that the Afghan Taliban were constantly asking for jihad in Afghanistan to be prioritised, at the expense of jihad against the Pakistani government. The accusation tath the Taliban of had sold out to Pakistani interests was constantly repeated by former TTP members who joined IS-K.[59]

> I learned that the only motive of the Taliban is the program of Pakistan's ISI. I learned that the Taliban are not doing Jihad in Afghanistan and their motives are not Jihad, and so I looked for a way to leave the Taliban. Of course I couldn't join the government because my view of the Afghan government is negative and I am fighting against them, but when Daesh Khorasan started its operation in Kajaki district, it was a good opportunity for me to join.[60]

Baluchi insurgents (particularly those of Iranian nationality, but not only—see Chapter 6) too were desperate to mobilise sufficient funding to upgrade their jihad against the Islamic Republic of Iran, an enemy against which the limited resources available before the entry of IS on the scene were far from sufficient to have an impact. A Pasdaran source estimated in January 2016 that 600–700 Baluchi rebels had joined up from Iran, Pakistan and Iran, and maintained that many Baluchis linked to IS-K had already been arrested in Iran.[61]

Table 8: Composition of IS-K by ethnicity[62]

	Date	Pashtuns	Tajiks	Uzbeks	Pashai	Nuristani	Arabs	Huis	Uyghurs	Baluchis
IS-K Kunar	Feb-16	66.0	11.6	11.6	6.1	4.8	–	–	–	–
IS-K Farah	Dec-15	59.0	12.1	–	–	–	–	–	–	28.9
IS-K Herat	Dec-15	60.5	29.4	10.1	–	–	–	–	–	–
Gansu Hui Group (Chinese Muslims)	Jul-16	–	–	–	–	–	–	40.7	59.3	–
Shamali Khilafat (North Afghanistan)	May–15	–	43.9	27.5	–	–	–	2.6	–	–
Khilafat Afghan (Afghanistan)	Jun-15	100.0	–	–	–	–	–	–	–	–
Muslim Dost Group (Afghanistan)	Jun-15	100.0	–	–	–	–	–	–	–	–

Baluchi anxiety to upgrade their jihad met IS-K's ambition of commencing operations in Iran (see also Chapter 6).[63]

The Islamic State and the societies of Khorasan

Data on the ethnic background of IS-K is far from complete, but suggests a strong Pashtun predominance, despite the presence of non-Pashtun groups such as Shamali Khilafat (Tajiks and Uzbeks) and of Baluchi and Central Asian ethnicities (Table 8). Since the large majority of the original recruits of IS-K came from organisations which were themselves largely Pashtun in composition, this is hardly surprising. Unfortunately there is no data on TKP, which leaves the ethnic breakdown of the Pakistanis in IS-K unclear. While Pashtuns would be expected to be well represented, significant numbers of Punjabis would also be expected.

The poor and disenfranchised

According to elders in Kajaki, many young villagers sympathise with IS-K because they have issues that make them wary of both the Afghan government and the Taliban, such as a criminal record, or because of the financial incentives.[64]

> There were around three or four people who were criminals and escaped from the government and the Taliban. They joined Daesh because they didn't have any other option. Two of them were killed in the fight against the Taliban, but two others still are with Daesh, living in unknown areas.[65]

Does this amount to some kind of IS-K social agenda? IS-K's radio propaganda claims that they redistribute wheat and other agricultural produce collected as *zakat* to poor families. The main thrust of IS-K's propaganda is however aimed against the village elders (the *maliks*) and their power and influence in the villages; they are accused of looking after their own interests rather than that of the villagers.[66]

The community elders: claims and reality

The elders' claims that IS-K attracts socially marginal elements seem, however, an understatement of its influence. In the early months of IS-K's existence, the group tried to cast itself as more moderate and respectful of religious traditions than the Taliban:

We do not have any problems with common people, even those people who are in the Police or Army or Afghan Government staff. So if one of them is dead or killed, his funeral prayer must be performed openly and problems must not be created. But the Taliban do not let the funeral of such people happen. We do not create problems for those staff of the Afghan Government who are working in education, health, and other welfare activities, but the Taliban do not let them. They are killing everybody.[67]

Daesh are very friendly with the villagers and don't want to disturb them, but Taliban are very aggressive want want to impose their program forcibly. Because of these differences I left the Taliban and joined Daesh Khorasan.[68]

The exaggerated characterisation of the Taliban as indiscriminately violent and opposed to any kind of welfare activities would not last long, given how IS-K forces behaved themselves, but it seems to have bought some space for IS-K initially, as discussed below.

In some locations like Kajaki, IS-K had a large number of local recruits, due to relatively senior Taliban (or TTP) joining it. Did these former Taliban bring their tribal contacts with them? In Helmand, because of Abdul Rauf Khadim being an Alizai from the Hassanzai sub-tribe, his men were largely Hassanzais, with a sprinkle of Achakzais and Ishaqzais. They mostly came from the Loy Naicha area and in particular Zamindawar, where the local population is still reported to harbour IS-K sympathies.[69] According to Borhan Osman, Khadim played explicitly on tribal grievances in his 23 January 2015 speech in Gandum Rez bazaar, in front of hundreds of Alizais.[70] Another account of one of his speeches, this time in De Baba Bazaar, provided a different picture:

Mullah Khadim was talking to us about Daesh Khorasan and said that only Daesh can bring Sharia law and an Islamic government to Afghanistan. He told us that he got permission from Daesh leader Al Baghdadi to become the leader of Daesh in Afghanistan. There were many fighters who were providing the security for the meeting; they had black flags and wore uniforms and masks. [...] Mullah Khadim asked us to not let other groups like the Taliban misuse the name of Islam while working for Pakistan's ISI. He also asked asked us to not support the government and to inform them as soon as we saw any government activity or Taliban fighters in our area.[71]

It is not clear, therefore, to what extent IS-K played the tribal card. For sure many IS-K interviewees claimed that the organisation had extensive relations with the elders:

- In southern Afghanistan, a senior source in Muslim Dost group claimed that the group had relations with tribal elders of the Ishaqzai, Alizai and Noorzai tribes;[72]

- Another senior source in Khilafat Afghan mentioned tribal elders of the Kakar, Noorzai and other tribes as linked to the group;[73]
- In Ghazni, a local IS-K source claimed relations with the Qarabaghi, Maquri, Ibrahimkhel, Andar and other tribes;[74]
- In Achin (Nangarhar), Shinwari sub-tribes such as Ali Shir Khil, Abdul Khil and some Pekha clans reportedly supported IS-K and contributed many young men to its cause;[75]
- In Kot (Nangarhar), it was the Lortia, Shabdany and Saa Pay sub-tribes that reportedly were closer to IS-K;[76]
- In northern Afghanistan, a senior Shamali Khilafat source claimed to have links to Safi, Ahmadzai and Turkmen elders.[77]

In sum IS-K sources claimed to be in close contact with the elders of several tribes.[78] Such claims are however dimissed as unfounded by the elders themselves:[79]

> There are two reasons why there is no contact between the elders or villagers and Daesh. One is that Daesh asked people to follow Salafi rules. We and the villagers are Muslim and never accept other religions, which would be against Islam or Shari'a. The second reason is that Daesh commanders and fighters themselves didn't want to visit the elders or meet elders in the villages.[80]

> Daesh never come to seek advice or talk, they always come to warn the villagers.[81]

The ability to recruit from some sub-tribes was not necessarily the result of agreements with the tribal elders; commanders who joined IS-K would recruit mainly in their own sub-tribe anyway.

As long as Hafiz Saeed was governor, exceptions to elders' claims of distance from IS-K were limited, for example in Kajaki where at least one elder in Khadim's home area admitted to having maintained close links with him.[82] Still, while IS-K might very easily and understandably exaggerate the extent of the organisation's tribal connections, it is also true that elders might have an interest in downplaying any relationship. An NDS source estimated that in the east IS-K had connections with tribal elders of the Shinwari, Mohmand, Dawlatzai, Alizai, Zadran, Ibrahimkhel, Sharif Khel, Safi, Batokhel, Adamkhel and Albekhel tribes.[83]

After the death of Hafiz Saeed there were indications that IS-K was making efforts to improve relations with community elders. In some cases at least, these efforts seem to have achieved a degree of success. For example, in October 2016 the Zazai tribe (Paktia) shifted from supporting the Haqqani network to aligning with IS-K. The Haqqanis have been criticised by Zazai elders for their

privileged relationship with the Zadran tribe; they have agreements with them which allow development projects to take place, and operations by the Haqqanis can only take place with the consent of the tribal elders. Instead the Haqqanis were entering Mangal and Zazai territory and fighting there as they pleased. IS-K was, according to an internal source, negotiating with other south-eastern tribes, trying to lure them away from the Haqqanis.[84] Another example is that of the Kakar tribe of northern Zabul; at least some of its elders opened the door to IS-K as the tribe felt marginalised by the Taliban.[85]

That Hafiz Saeed might have been a key factor in driving IS-K's ruthless violence seems confirmed by the fact that IS-K atrocities were rarer in the north-east and also in the north, where Hafiz Saeed's influence was much weaker (because Pakistanis under his command would not venture there). Here IS-K forces entertained better relations with the Taliban and worked in close cooperation with the IMU, a group which still maintains links with many Taliban commanders and has many years of experience in northern Afghanistan. There was a single report of an elder executed in Faryab.[86]

With regard to Pakistan, a senior TKP source identified elders in the Orakzai and Wazir tribes as supportive, followed by others in the Afridi, Shinwari, Mehsud, Yusufzai, Bajauri tribes, but there is no confirmation of this from external sources.[87]

The mullahs

IS-K did not sit idly waiting for the wind to blow its way. Of the sample of seventy-two profiles gathered for this project, 93 per cent were madrasa-educated. Aware of the importance of madrasa networks in generating cadres and members for Taliban and TTP, it started working hard to establish its own madrasas. IS-K sources claimed to have the support of some senior *ulema* in Afghanistan and Pakistan.[88] More generally, in many madrasas in remote districts of Afghanistan and in Pakistan there was sympathy for IS-K, according to an NDS source.[89] As discussed in 'The Shari'a Council' (Chapter 4), IS-K, not unlike the Taliban, also pays mullahs to preach in its favour.

In general, however, IS-K does not appear to have tried hard to co-opt mullahs in Afghanistan, beyond existing Salafi networks.[90] In Helmand there was little effort to get the mullahs to preach in favour of IS-K or in respect of its rules, possibly because it did not believe they would support Salafi views.[91] Indeed some elders whisper that the mullahs opposed IS-K's Salafi views and sympathised instead with the Taliban. Only in areas where IS-K had solid

territorial control, as for example a pocket of a few villages in Khogyani (Nangarhar), would it appoint its own mullahs to the village mosques.[92]

This is not to say that evidence of clerics supporting IS-K is completely lacking. The Afghan security services in Nangarhar alone detained ten mullahs and three *ulema* for supporting IS-K.[93] Madrasas were said by an internal source to be the primary ground for recruitment for at least the Azizullah Haqqani group.[94] A Saudi NGO source estimated that of the mosques the NGO supported, about sixty mosques in Afghanistan were connected to IS-K.[95]

At the same time IS-K rarely dared to crack down down on the mullahs in most locations where it took control.[96] There were nonetheless reports of *ulema* and mullahs detained in IS-K's prisons in Achin, and of a mullah executed.[97] In Kot local sources mentioned the execution of six mullahs, while another five were assassinated in Jalalabad.[98] In Kot, when Panjpiri madrasas were asked to transfer their students to IS-K, some even chose to relocate to Jalalabad.[99]

> In the Zamendawar area of Kajaki, where Mullah Khadim was from, in some mosques I heard that one or two times Mullahs asked the villagers not to do the Sunnat part of the praying, but people became angry. Regarding the Sunnat part of prayer, Daesh was not too serious and did not force the people to do that, but simply gave advice.[100]

IS-K might have been more successful in Pakistan. Already in September 2014 there were reports that 'In the madrasas of Lahore and Karachi, a debate is going on about the legitimacy of ISIS and Abu Bakar Baghdadi'.[101] An ISI source confirmed links between madrasas and IS-K in Bajaur, Orakzai, Waziristan, Baluchistan, Lahore, Karachi and Peshawar. Some madrasa principals were arrested for these connections.[102] In Pakistan most recruitment was indeed reported to be taking place in madrasas; the second most important types of recruits were villagers and students.[103] In total in June 2015 according to IS-K sources twenty-eight Pakistani madrasas were closely linked to the organisation in Kohat, North Waziristan, South Waziristan, Lahore, Karachi and Peshawar, but none in Afghanistan. Most of these madrasas appears to have been established ex novo by IS-K. There were plans to establish closer connections with more Pakistani madrasas, by funding them.[104] As one IS-K source explained, funding usually determines which organisation is supported:

> Different madrasa and mullah networks play a role in the division between TTP and TKP. For example TTP has their own mullahs and scholars and TKP has their own mullahs and scholars. Those madrasas which get financial support

from TKP, they are working for TKP but those madrasas which get financial support from TTP then they are working for TTP.[105]

A source in an NGO based in the Arab Gulf and working extensively with madrasas and mosques estimated that just among the madrasas they were supporting at the end of 2016, nine major madrasas had links to IS-K, as well as another 100 or so small madrasas networked with these nine. The source also estimated that of the mosques the NGO supported, about 150 in Pakistan were connected to IS-K.[106]

These figures, if correct, imply an expansion in the support received by IS-K from clerical circles. In some cases however there was also resistance. IS-K has targeted Hanafi *ulema* in KP province of Pakistan, particularly ones known to be supporting the Taliban and to be opposing Salafism. Of these, Mawlawi Ghulam Hazrat was the best known.[107]

6

THE EXPANSION OF IS-K

The social support IS-K found in Khorasan might have been limited to pockets, but its popularity among the ranks of existing jihadist organisations was enough to allow it to expand considerably during 2015 and 2016. This expansion was numerical (in terms of members) and geographical. It was also political: IS-K attracted entire jihadist organisations to its fold, although mostly small ones, and it established alliances with a wider range of organisations, including some fairly established ones.

IS-K growth and spread

Overall growth

In the public domain, no official source has provided estimates of IS-K's overall size and growth trends. At the peak of IS-K operations in eastern Afghanistan local sources estimated 3–5,000 IS-K insurgents there.[1] RS sources put their estimate for the same area and time substantially lower, at 1–3,000.[2] By mid-2016 US sources estimated at 3,500 the total number of IS-K members in Afghanistan, of which 1,500 were fighters.[3] These figures appear to largely underestimate the overall presence of IS-K even in Afghanistan alone. Western assessments of IS-K numbers remained low even as late as December 2016:

They have a presence in three—in two to three districts in southern Nangarhar, so Achin, Deh Bala, et cetera. We've also detected they have a small presence up

in Kunar as well. We don't think that's because they're trying to expand, or that they have the capacity to expand, we think that they're trying to survive. So as all of this pressure has been put on them in southern Nangarhar by the Afghan security services and the US counter-terrorism strikes. We think they realize they have to find a new place and so we think there is a small presence up in Kunar, and we're beginning to try and address that as well. But all told, we think there are probably, approximately 1000 members of Daesh in Afghanistan.[4]

The intelligence agencies of the region diverged from these 'official' estimates substantially. Russian and Iranian propaganda regularly attacks RS for doing little to contain the threat represented by IS-K, sometimes even accusing them of conspiring with IS against rival powers. Propaganda this may be, but Taliban sources indicate that the Iranians first and the Russians from late 2015 onwards have been seriously concerned about IS-K, as their intelligence showed the group in constant and rapid expansion. The Iranian Revolutionary Guards have entertained relations with the Taliban for a long time,[5] but according to Taliban sources by early 2016 the Iranians were, for the first time, putting pressure on them to downscale or abandon altogether operations against the Afghan security forces and NATO forces, in order to concentrate on IS-K.

The same applies to Russian engagement with the Taliban, a taboo for Moscow for many years. The taboo was broken in late 2015, when Russian diplomats started engaging with the Taliban diplomatically (as they acknowledged publicly) and reportedly even offering them funds and weapons to fight IS-K, first in eastern Afghanistan and later in the north (according to Taliban and Afghan government sources). Taliban sources report constant insistence from their contacts in the Russian diplomatic and military corps that they engage IS-K aggressively, particularly in northern Afghanistan.[6]

As discussed in detail in Chapter 2, the Pakistani authorities too were becoming worried about IS-K's aims and expansion by the second half of 2016. Communications were intercepted between illegal Pakistani jihadist organisations, but also between the legally registered SSP. By June of that year, 425 Pakistanis had been detained on allegation of working for IS-K.[7] The Indian government too was by early 2017 assessing IS-K as a serious threat to Afghanistan, among others.[8]

For sure the estimates of IS-K strength by regional actors were much higher than Resolute Support's. In January 2016 a source in the Iranian Pasdaran estimated 3,000 IS-K members in Pakistan alone in January 2016, and at 8,000–8,500 in Afghanistan,[9] while a Pakistani ISI source estimated their

numbers in Afghanistan at about at 5–6,000 and in Pakistan at 2,000.[10] An NDS officer estimated at 7,500 the IS-K forces in Afghanistan.[11] Later in June 2016 another NDS officer mentioned a lower estimate of 4,500–5,000 IS fighters in Afghanistan to Hekmatullah Azamy.[12] None of the sources consulted provided figures for other parts of 'Khorasan': all IS-K interviewees acknowledged that the presence of IS-K members in Iran, Central Asia and India is modest or very modest, entirely underground and therefore difficult to estimate. It is worth noting that both TTP and the Afghan Taliban admit having lost thousands of their own men to IS-K.[13]

Information provided by IS-K sources put the size of the organisation in terms of paid and active members at 9,800 in January 2016, hinting that Pasdaran figures were definitely somewhat inflated. ISI figures were lower and NDS figures were about the same as IS-K's (Table 9). Indeed as RS and the US military might have had an incentive to undersell IS-K presence, the Iranians had an interest in upselling it. The Pakistani authorities were also inclined towards understating (in fact denying) IS-K's presence in Pakistan at least. The Afghan authorities had by January 2016 given up on their efforts to upsell IS-K, having managed to get the Americans firmly engaged on the ground during the previous months. On the whole, IS-K's claims about its membership do not appear much out of line with the intelligence assessment, the more so as they include a support element, which tends to be much less visible than the fighting component and therefore is harder for intelligence agencies to detect. The exception is the January 2017 claim of 20,000 members, which appears to be quite propagandistic and out of line with previous IS-K claims.

IS-K sources show an upward trend for IS-K until early 2016, essentially doubling over the last six months of 2015, then stagnation for the following six months. Confidentially, two Afghan intelligence sources agreed with this trend and expressed the view in January 2016 that IS-K was still growing and that it could really one day replace the Taliban and became a significant force in Central Asia.[14] The core areas of IS-K settlement can be identified through Map 6, which shows the location of the training camps. In 2014 the future component groups of IS-K seized control over the training camps that had been used to train the volunteers for AQ, then in 2015 set out to establish new ones. Graph 2 shows the progression in the establishment of the training apparatus, with a big acceleration in the first quarter of 2015. The announcement of Wilayat Khorasan in January 2015 was therefore not just a mere formality, but a turning point in terms of the deployment of funds and of human resources. After June 2015 more training camps were established in Pakistan, reaching a total of eight by January 2017.[15]

Table 9: claimed and estimated IS-K membership[16]

Date	Total membership of IS-K according to internal sources	Total membership of IS-K according to external observers	Of which support staff
Apr-15	4500	–	–
Jun-15	5200	–	–
Jan-16	–	7–11,500	–
Jun-16	9500	–	1200
Jan-17	20,000	–	–

Geographic spread

Alongside claims of growth in numbers, IS-K sources also claimed to be spreading geographically. In June 2015 they claimed to be present in seventeen provinces (Map 5); by January 2016 they claimed a presence in twenty provinces.[17] The same sources indicated that in June 2015, apart from a concentration of forces in Nangarhar, where the conflict with the Taliban was just starting, IS-K forces were rather spread out (Map 5). Afghan NDS sources estimated in January 2016 that IS-K was present in sixty-five districts, mostly in Nangarhar, Zabul, Herat, Farah, Helmand, Nimruz, Paktika, Badakhshan, Kunduz, Baghlan, Faryab and Laghman.[18] The presence of IS-K in Pakistan as of the end of 2016 is illustrated in Map 8.

As mentioned above, information about IS-K's presence in Iran and Central Asia is much harder to corroborate. The Iranian authorities regularly reported discovering and destroying IS guerrilla groups, but there seem two distinct infiltration paths at least, one via Kurdistan, which is unrelated to IS-K, and one through Baluchistan, which is instead related. Given that as discussed in 'Harakat Khilafat Baluch' below, IS-K has only a few hundred Iranian Baluchis in its ranks, and since they are divided between Iran and Pakistan, its presence inside Sistan is unlikely to be more than 200–300 men.[19] The attack on the Iranian parliament and on the Khomeini shrine on 7 June 2017 showed that IS-K's capabilities in Iran were not limited to Sistan. According to a source in IS-K Iran, there are three separate groups that constitute it:

- Harakat Khilafat Baluch;
- Khorasan Branch of Iran;
- West Azerbaijan Islamic Movement.

In total these groups according to the source count on over 800 members, more than half of them Baluchis and the rest mostly Kurds, with some Arabs,

Farsi-speakers and Azeris. All the members are the Sunni religious minority. Around 200 foreign fighters support this small number of local recruits. IS-K Iran was originally led by Abu Hafs Al Baluchi, replaced then by Sheikh Hamza Rigi, a former member of Jundullah who served in Syria. According to the source IS-K Iran grew quickly from the 300 members it had in 2016, thanks to abundant funding, but suffered in 2017 from the cancellation of all Qatari support, although Saudi funding quickly made up for that. The Qatari authorities allegedly even shared intelligence on IS-K with the Iranians.[20]

In Central Asia too groups affiliated with IS are divided between those depending directly on IS-Central (Tajikistan) and those depending on IS-K (Kyrghizstan, Uzbekistan, Kazakhstan). In both cases members who cross into Afghanistan come under the authority of IS-K. IS-K membership within the Central Asian borders was estimated, by sources in IS-K and in Central Asian groups affiliated to it, at 750 men.[21]

There is also some evidence that IS-K is trying to attract Indian jihadists as well. The Indian authorities reported killing a IS-K suspect in March in Lucknow and arresting a total of 52 suspects up to May in various locations.[22] IS-K sources indicated that the US bombing of the tunnels in Momand Dara killed eight Indian members, including two commanders.[23] There were also early reports of a IS presence in Kashmir.[24] It seems clear, however, that any presence of IS-K in India and among Indian 'mujahidin' remains very marginal.

In Central Asia IS-K appears to have been able to establish a presence thanks to the flow of volunteers from Central Asia to Syria and Iraq. Some of these volunteers were sent back to their home countries, where they enlisted some initial support from networks belonging to IS' allies, such as the IMU and the ETIM. An IS source in Kyrghizstan estimated at 800 the Kyrghiz members of IS-K as of August 2016, more of half of whom were in Syria or Iraq and about 250 in Kyrghizstan, with the rest divided between Afghanistan and Pakistan.[25]

In Kazakhstan IS penetration was much slower than in Kyrghizstan and Tajikstan, with 135 Kazakhs reportedly recruited as of September 2016, of whom only forty-five were inside Kazakhstan. The route used in this case for smuggling volunteers and veterans back was Syria-Turkey-Georgia-Azerbaijan, then by sea to Kazakhstan.[26]

Tajikistan was a special case in that it was under the direct orders of IS-Central, and not of IS-K. Tajik official sources and IS sources differ with regard to their estimates of how many citizens of Tajikistan fight in Syria with IS; the former claiming 386 and the latter claiming 2,000.[27]

Map 5: spread of IS-K in Afghanistan according to IS-K sources, June 2015[28]
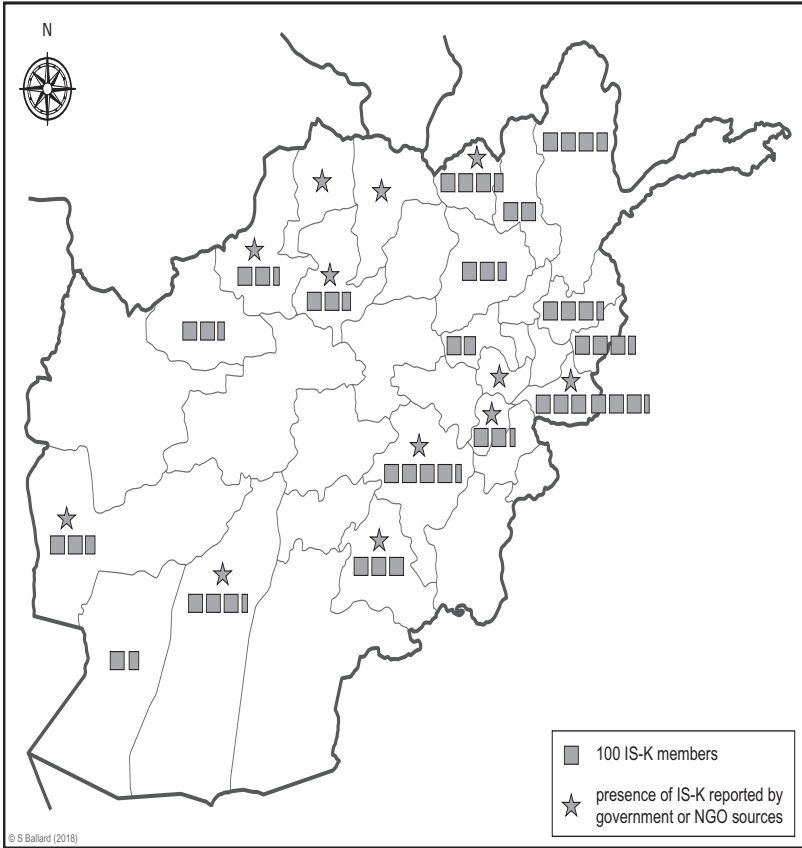
Graph 2: Growth of IS training capacity in 'Khorasan', 2013–2015[29]
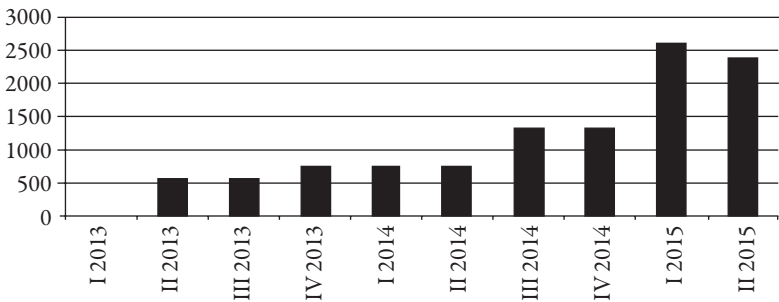
Graph 3: Claimed numerical strength of IS-K's component groups, 2014–16
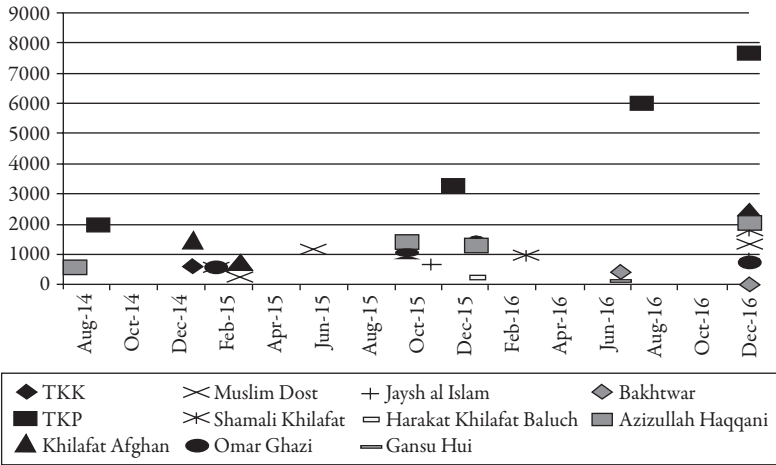
Sources: Interviews with cadres and leaders of IS-K component groups, 2014–16.

Map 6: IS-K Training camps as of June 2015[30]
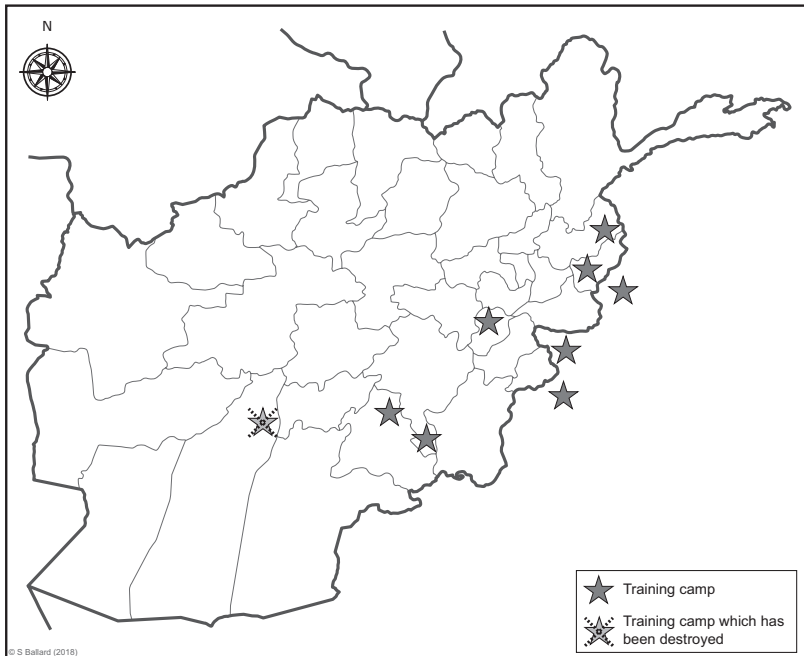
The incorporation of new component groups

The growth of IS-K occurred both through the expansion of the existing 'component groups' and through the incorporation of new groups (Graph 3). These new groups sometimes had links with IS for some time before joining, and sometimes not. As the component groups multiplied, the picture on the ground started looking increasingly complex (Map 7).

Omar Ghazi Group

As mentioned in Chapter 1, the IMU had a contingent in Syria, which had relations with IS from late 2013 at the latest. The Omar Ghazi Group split from IMU on 19 February 2015 after its leader had been encouraged to form his own group by Abu Muslim Turkmani of IS-Central. It is led by Omar Ghazi himself and by an IMU commander posted to Syria named Sadullah Urgeni. Sources indicate that initially 580 IMU members gathered around Omar Ghazi, 200 of whom were based in Pakistan, 180 in Afghanistan, 120 in Syria and 80 in Iraq. Those based in Pakistan moved into Afghanistan the following summer. The main base of the Omar Ghazi group was initially Faryab.[31] In January 2017 the number of Omar Ghazi's followers was placed at 740 by a source.[32] As Osman Ghazi, leader of the mainstream IMU, increasingly leaned towards joining IS himself, the split was gradually re-absorbed and as of spring 2016, the Omar Ghazi group was being described by IMU sources as again 'part of the IMU', even if a new pro-AQ faction had in the meanwhile emerged within the IMU (see also 'External allies' below on the IMU's convoluted relationship with IS-K).[33]

Shamali Khilafat

In north-eastern Afghanistan groups of Taliban sympathetic to IS were initially organising themselves into a network within the Taliban, centered around Dasht-i Archi, near Kunduz. According to local sources, contacted by Mielke and Miszak, the Taliban leadership expelled the IS sympathisers only in late 2015 after they started supporting Daesh openly in the mosques and in the madrasas, but some groups organised themselves into a new branch of IS-K even sooner than that.[34] An altogether new 'coagulation point' emerged in early 2015 in northern Afghanistan, among Taliban commanders of Uzbek and Tajik ethnicity who had close relations with the the former IMU com-

manders, who gathered in the Omar Ghazi Group. In the first six months of its existence, Shamali Khilafat attracted few veterans from Syria, perhaps about sixty–seventy.[35] This sets it apart from groups like Omar Ghazi's, which have their roots in the Syrian war. The relationship with IS-Central of this new coagulation point was therefore indirect: it was through contacts and relations with members of the Omar Ghazi Group that the leaders of Shamali Khilafat were dragged towards joining IS-K. Established by Mawlavi Hakimullah Baghlani on 13 February 2015, Shamali Khilafat claimed 600 members at the time of its founding. That number had reportedly grown to around 1,000–1,100 members as of May 2016.[36] Baghlani had been briefly with the Taliban, which he joined in 2013, as a member of Atiqullah Mahaz (linked to the Peshawar Shura).[37] Many other Taliban previously associated with the Peshawar Shura also followed him into Shamali Khilafat.[38]

Gansu Hui Group

Similarly to the Omar Ghazi group, Chinese jihadists in Syria and Iraq steadily entered the ranks of IS and some of them were eventually invited to coalesce in a formal group. While IS-Central was negotiating with ETIM over a merger, which would have brought the main Uyghur insurgent groups into IS (see below), the IS leadership seems to have accepted the claim of some Hui militants that the time was ripe to mobilise Huis into the insurgency. The creation of an ad-hoc group was seen as instrumental in exploiting this opportunity. The Gansu Hui group was established by a Chinese Muslim known in jihadist circles as Abu Abdul Hamza Al Turkistani and some close associates of him. Still in Syria, where he deployed in 2013, Al Turkistani was asked by Abu Ali al Anbari (deputy of Al-Baghdadi) to travel to Pakistan and set up a new group, aimed at recruiting Chinese Muslims. In particular among Huis, opposition to the Chinese government has emerged only recently.[39]

Al Turkistani therefore gathered a number of Uyghurs and Huis who were members of IS around himself, and asked the IS leadership to recognise the group, known within IS-K as the Gansu Hui Group, even if in reality the majority of its members are not from Gansu. The group was established (without any official announcement) on 26 July 2015 and formally recognised by IS on 14 August, but not given the status of a 'component group' as discussed at the beginning of this chapter, probably because of its small size. As of July 2016 the group claimed a modest 118 members in Afghanistan and Pakistan with only forty-eight of them actually being Huis, the remainder being Uyghurs. This suggests that IS-Central was pushing for a 'Hui project' regardless of any

Hui 'pressure group' advocating it. The group was involved in negotiations with other Chinese Muslims in IS-K, IS and external allies of IS, such as IMU, ETIM and IJU, but also with rivals such as AQ in order to attract support.[40]

Harakat Khilafat Baluch

A major stream of funding into IS-K was dependent on its claimed ability to reach out to the Baluchis and upgrade the insurgency within Iran:

> We are not very interested in the activities of IS in Pakistan, Afghanistan and Central Asia, but we are interested in the activities of IS in Iran. IS-K succeeded because they created links with Iranian Baluch and Sunni groups, and they plan to commence activities very soon against the Iranian Government.[41]

The IS-K leaders were keen to attract Baluchis and targeted Baluchi rebels of various backgrounds, including characters such as Saleh Khan Regi, a Regi tribal elder (see also Chapter 2), as well as existing organisations.[42] Iranian Baluchis were the main recruitment target, but Afghan and Pakistani Baluchis were also important for IS-K, in order to acquire influence and control over the border areas. It was Abdul Rauf Khadim who first reached out to Iranian Baluchis in 2014 through some Afghan Baluchi commanders; after that some IS agents visited Iranian Baluchi leaders in January 2015, probably in Pakistan.[43] In particular two of the pre-existing groups of Iranian Baluchis, Harakat-e Ansar-e Iran (Movement of the Partisans of Iran) and Jaysh ul Adl (Army of Justice), entered negotiations with IS-K over a merger.[44] These two groups already had Gulf funding and Islamist leanings. Harakat-e Khilafat-e Baluch (Baluch Movement for the Caliphate) was established on 13 July 2015 by a number of Iranian Baluchi commanders, coming from the ranks of the two groups mentioned above, as well as as from the ranks of Jundullah, the third and original Baluchi insurgent group in Iran. Among those joining was the leader of Harakat-e Ansar-e Iran, Abu Hafs al Baluchi, who however could not carry the majority of the members with him. He became the main figure of Harakat-e Khilafat-e Baluch, alongside Muhammad Hassan Baluch.[45]

At its start, Harakat Khilafat Baluch only claimed 245 men, despite the fact that IS-K allocated quite a large budget to the organisation. About a third of them were claimed to be from the ranks of Harakat Ansar Iran, a quarter from Jaysh ul Adl and a fifth from Jundullah. The group spent the first several months of its membership of IS-K recruiting and organising logistically.[46]

Despite its best efforts, IS-K and IS-Central did not achieve a high degree of success in engineering the creation of a serious rallying point for Baluchis. A

large group of Baluchis from Pakistan and Afghanistan called the Hassan Khan Baluch group, with about 800 men, negotiated with IS-K, but negotiations were not successful, possibly because the IS-K ban on drug smuggling intervened to discourage its leader Hassan Khan, a notorious heroin smuggler.[47]

Jaysh ul Islam

As IS-K gathered speed and notoriety, more groups joined in Pakistan. Jaysh ul Islam (Army of Islam) had been active for years in Pakistani Baluchistan and merged into IS-K on 4 November 2015. At the time of joining IS-K, it claimed almost 700 members, and was already targeting Shi'as, signalling a close ideological relationship to the IS model. Like other Baluchistan-based groups, Jaysh was reportedly allocated an oversized budget by IS-K ($35 million in 2016), testament to IS-K's commitment to Baluchistan as a route into Iran, although Jaysh is not a specifically Baluchi group and is of mixed ethnic composition. Sources of funding were IS-Central, Qatar and Saudi Arabian private donors, as well as some taxes collected mainly from smugglers.[48] The leader of Jaysh ul Islam was initially Mehmud Rahman, replaced after his death by Maulana Mohammad Tahir Baluch.[49]

Mullah Bakhtwar's group

The other group which was attracted to IS-K after its exposure in the media was the Khilafat Speen Ghar Bakhtwar Group, formed by Mullah Bakhtwar, a former TTP commander from the Afridi tribe, who had previously operated in Bara. The group was created in early 2016 after Bakhtwar split from the TTP in 2015 over differences with the group's leader, Fazlullah. At the time of joining IS-K, the group claimed 400 members, of which half were Pakistanis (mostly former TTP Afridis from Bara, Tera, Jamroad and Landi Kotal), a quarter freshly recruited Afghans and the rest Central Asians from IMT, ETIM, IMU, and even some Tajiks.[50]

Mullah Bakhtwar maintained close relations with the TKP despite deciding to form a separate group, as well as with Muslim Dost and Al-Afghani.[51] A source inside the group indicated that Mullah Bakhtwar was receiving support from Saudi Arabia and particularly from Pakistan; both countries reportedly were a source of advisers to the group. The group was also opposed to fighting with the Taliban.[52] In autumn 2016 Bakhtwar was killed in a drone strike in Nangarhar and his group merged into the TKP, ceasing to exist as a separate force.[53]

The Shamsatoo group

All the groups described above were formally recognised by IS-K as semi-autonomous entities, with their own budget and structures. A particular case is that of a large group of Hizb-i Islami members from Shamsatoo camp in Pakistan, who joined as a whole, but were not allowed to form a homogeneous component group. This was possibly due to IS-K fearing this could become a Trojan horse working on behalf of Hizb-i Islami's leaders. The group of reportedly 400 Hizb-i Islami fighters and commanders headquartered in Shamsatoo Camp (Pakistan), which has been a Hizbi stronghold since the 1980s, was led by Commander Mustafa, which joined IS-K in 2015. According to one of his associates, he was encouraged by Hizb-i Islami leader Hekmatyar to do so, probably in an effort to 'park' some of the party's residual armed forces somewhere, while negotiating reconciliation with Kabul and reintegration/disarmament of its fighters.[54]

A militia commander linked to Haji Zahir confirmed having personally arrested three IS-K members, who—under interrogation—confirmed being former Hizbis from Shamsatoo Camp and that many others had joined too. The terms of the agreement between IS-K were that the new recruits would be given a number of senior positions and be extended all the facilities available to other members of IS-K, but the Hizb-i Islami group would not be officially recognised as one of the components of IS-K and its members would be distributed among the various component groups, mostly TKK and Muslim Dost.[55] The reasons for this decision are unclear; perhaps the IS-Central and/or IS-K leaderships did not trust the motives of Hizb-i Islami, and wanted to disperse the recruits in order to control them more easily. Indeed the Shamsatoo training camp commander Mustafa reportedly had concerns about what he was hearing of IS-K atrocities against elders, the closure of NGOs and schools, etc., and discussed the matter with Faruq Safi of IS-K in Shamsatoo, who promised that IS-K would work to prevent such abuses in the future. A source within the group claimed that after the meeting IS-K allowed some schools in Achin to re-open. Nonetheless a number of Hizb-i Islami members left the group in protest at this agreement with IS-K.[56]

The same appears to have applied to a number of other Hizb-i Islami groups who joined Afghanistan (in Azra of Logar, Tagab of Kapisa, Hesarak of Nangarhar, Kohi Safi of Parwan, Nurgul and Dara-i Pech of Kunar). Throughout its existence IS-K and its component groups negotiated with individual Hizb-i Islami commanders for them to join. IS-K, Hizb and local sources all confirmed the presence of former Hizbis in IS-K. A source within

the group admitted that the inability of Hizb-i Islami to pay salaries and fund operations was a major factor in driving them towards IS-K.[57]

This does not necessarily imply that ideological and political motivations were entirely absent: Hizbis had good reasons of their own to be hostile to Iran, after their dramatic expulsion in 2002.[58] Hekmatyar was also working hard on restoring his ties to Saudi Arabia, severed in 1991, with the aim of enlisting Saudi financial support. Eventually this paid off as the Saudis agreed to support Hizb-i Islami's reintegration after the 2016 peace deal with Kabul.[59] The price to pay was the adoption of anti-Shi'a rhetoric, which Hizb-i Islami had always avoided in the past. Several other senior Hizb-i Islami commanders were reported to be negotiating with IS-K as well in January 2016.[60]

Student groups

IS-K has also been targeting radical student groups for recruitment; for Pakistan in 2016 it reportedly allocated $5 million (450 million Pakistani

Map 7: Presence on the ground in Afghanistan and Pakistan's border regions of different component groups of IS-K, circa October 2015[61]
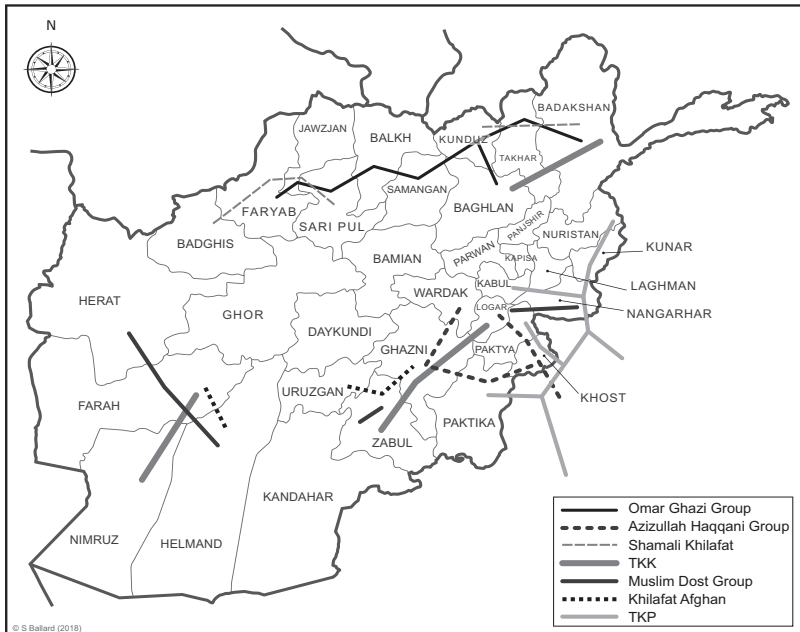
Map 8: Distribution of IS-K component groups in Pakistan, late 2016

Sources: Interviews with TKP, Jaysh ul Islam, Harakat Khilafat Baluch and Jundullah cadres.

Rupees) to such groups.[62] In Pakistan IS-K was reported to have significant influence among the students, primarily within Karachi University but not only, and among their teachers. A group called 'the Islamic Students' Movement of Pakistan' claimed to have links to IS, but there has been no confirmation from IS-K that this is the case. The group claimed to be spreading propaganda through leaflets and study groups, and to be attracting not religious zealots, but 'modern girls, modern boys'. A lecturer at Karachi University was arrested in March 2016 under suspicion of having tried to

establish an IS cell. A *Times* journalist met several student IS sympathisers on the campus. An IS-K cell accused of various attacks in Karachi was dismantled in May 2015 and included graduate students. In addition a small splinter group of Hizb-ut Tahrir, called Saut-ul Ummah, with a following among students and educated professionals in Lahore, declared allegiance to IS. Seventy of its members were arrested in the summer of 2015. However this group was not integrated in the IS-K structure, and it is not clear whether it had fully merged with IS. According to a police officer, militants previously linked to TTP, faced with the crackdown on TTP in urban areas, started drifting towards IS. Other similar cells were discovered in Sialkot and Lahore.[63] The students of Jamia Hafsa, a radical madrasa affiliated with the Lal Masjid, declared their support for IS-K, and arrests were made of female students recruiting for IS.[64] In general these urban cells, if effectively linked to IS, seem to have maintained direct relations with Mosul rather than with IS-K.[65]

One analyst also reported the presence of mainstream Hizb-ut Tahrir activists (as opposed to the small Saut-ul Ummah splinter group) in IS-K, attracted by the idea of establishing a Caliphate.[66] Other sources, however, question how ideologically close IS and HT could really be. In Pakistan, for example, the local spokesperson of IS-K described Hizb-ut Tahrir and IS-K as 'poles apart', probably referring to the fact that Hizb-ut Tahrir rejects violence.[67] None of the IS-K members interviewed for this project mentioned any inflow of Hizb-ut Tahrir members towards IS-K, despite mentioning various other groups in Pakistan and Afghanistan. If there has been any flow of recruits, it is therefore likely to have been very modest so far.

In Afghanistan IS-K invested significant human resources towards recruitment, at least in Nangarhar University, where by mid-2016 they claimed to have sixty-five recruiters, mostly in the faculties of Shari'a and literature.[68] In November 2015, the IS flag was raised at a student demonstration, while pro-IS slogans were chanted.[69] A source in the security services confirmed that there is some sympathy for IS-K in schools and universities, and that fifty teachers and 110 students have been arrested for this at high schools alone, in the provinces of Nangarhar, Zabul, Herat, Farah and Badakhshan.[70] In Nangarhar University thirty-five people were arrested in the Shari'a faculty.[71] Some of the arrests at Nangarhar University were reported in the media in November 2015.[72] Sources in the Afghan security apparatus even accuse senior members of Jamiat-i Islah, a student organisation that boasts a mix of Muslim Brothers and Salafis, of supporting IS-K. Sympathies for IS-K are also said to be common among mullahs and *ulema*. The involvement of Islah in

supporting IS-K is also confirmed by a former member of the group.[73] IS-K also wanted to carry out recruitment in Jalalabad city, although as of June 2016 members referred to this as still at the planning stage.[74]

External clients and allies

IS-Central and IS-K have been building relations with a variety of jihadist organisation operating within Khorasan, presumably with the aim of eventually absorbing them. As of December 2016, many of these organisations appeared happy to receive funding and other forms of support from IS, while merely speculating about the possibility of merging into IS-K at some point in the future. IS-Central has been supporting allied organisations directly, outside of the allocated-IS-K budget.

The Central Asians

After 2010 Central Asian jihadists previously based in southern and south-eastern Afghanistan started moving north. By 2014 they started being presented by the Afghan authorities as a serious threat, while the authorities of some Central Asian states started issuing alarming figures about the number of their citizens fighting among IS' ranks in the Middle East. The figures provided by the Afghan and Central Asian authorities may or may not be inflated, but the upward trend is clear.[75] As discussed in Chapter 2, both IS-Central and IS-K made a determined effort to attract Central Asians. Above we discussed the recruitment of individuals and groups into IS-K, but another important aspect of the process has been that between 2013 and 2016 several Central Asian jihadist groups established close relations with IS, despite not fully joining it and merging into it. These include:

- Ozbekiston Islamyi Harakati (Islamic Movement of Uzbekistan, IMU), the original Central Asian jihadist group, formed in 1998;
- Jamaat Ansarullah (Society of the Partisans of Allah), the main armed opposition group in Tajikistan;
- Ittehad al Jihad al Islami (Islamic Jihadi Union, IJU), a splinter of IMU, which later reconciled with it and attracted mainly non-Uzbek Turkic speakers;
- Turkmenistan Islamyi Hereket (Islamic Movement of Turkmenistan, IMT), de facto a sub-brand of the IMU tasked to penetrate Turkmenistan;

- Sherqiy Turkistan Islamyi Harakat/Partisy (East Turkestan Islamic Movement/Party—ETIM/ETIP), one of the two main Uyghur armed groups opposed to the Chinese government;
- Harakat Islami Tajikistan, a small group in Tajikistan;[76]
- Hizbi Nehzati Jihadi Islami Tajikistan (Islamic Jihad Renaissance Party of Tajikistan, IJRPT), a splinter of the Islamic Renaissance Party of Tajikistan, a once legal party which was banned in August 2015.[77]

In some cases, like the IJRPT, the relationship with IS-K became so close that AQ was cut off. IJRPT established links with IS in 2013, as some members travelled to Syria as volunteers. IJRPT was by 2016 entirely funded by IMU, IS-K and some private donors from Saudi Arabia. IS-K funding was almost twice the IMU's, giving IS an important say in IJRPT's decision making. According to a source inside the IJRPT, the party is considering joining IS completely.[78]

> Our fighters are also with Daesh. So they also want us to join with them. In reality we have already joined with Daesh and we do many things [that are] decided by Daesh. What Daesh says, we do.[79]

The IMU too established a close relationship with IS, forged on the battlefields of Syria and Iraq. From mid-September 2014, the IMU's position has been one of support for IS and its aims, despite continuing to receive support from AQ and avoiding openly raising with the Taliban the issue of the role of Mullah Omar's disappearance in 2011.[80] Then in August 2015 Osman Ghazi, the IMU's leader, followed in the steps of fellow IMU figure Omar Ghazi and swore allegiance to IS in a video widely circulated via the internet, announcing that the IMU was now part of the Caliphate. The announcement was well received in IS media, suggesting that it was accepted without qualms.[81] At this point even many IMU commanders considered themselves part of IS-K.[82] One factor pushing many IMU members to join IS-K was the declining credibility of the Taliban's Quetta Shura as a jihadist partner.

> We are tired of the Taliban, we have worked with them for thirteen years and not seen Mullah Mohammad Omar. Not only was the leader nowhere to be seen, but the Peshawar Shura was giving the orders, and the Quetta Shura and Miran Shah Shura too were giving orders. [...] Another reason is that the Taliban became weak and started negotiations with the Afghan Government and foreign forces.[83]

However, not everybody in the IMU accepted the idea of a merger with IS-K and two groups split from Osman Ghazi's IMU between 2015 and 2016,

seeking to remain loyal to AQ. Osman Ghazi himself was killed in November 2015 by the Taliban, and IS-Central reverses in Iraq and Syria seems to have convinced a growing number of IMU commanders to reverse their earlier choice and side again with the pro-AQ faction. As of February 2017 the IMU was split three ways, with the Omar Ghazi group already incorporated in IS-K, the mainstream IMU semi-merged into IS-K and the two pro-AQ factions at large, plus Jamaat al Bukhari, a group which had split in 2013 from the IMU and had always stayed loyal to AQ.[84] An Iranian Pasdaran officer described Osman Ghazi as 'a member of Daesh' and hinted that he was killed in an Iranian operation, with the collaboration of Taliban linked to Iran.[85] There appears to have been some disappointment among IMU members with regard to IS, particularly as a result of information from their colleagues in Syria and Iraq. As the words of IS defector and former IMU mufti Abu Dher al Barmi suggest, IMU had forged close relations with the Taliban over the years, and some members did not approve of IS-K's hostile attitude towards them.[86]

The IJU is de facto a sub-brand of the IMU and similarly maintained close relations with IS-K.[87] Similarly the ETIM closely cooperates with the IMU and maintained close links with IS-K, receiving funds from it in exchange for sending volunteers to fight in Syria and Iraq; IS-K has been recently trying to convince ETIM to merge with it. The pro-AQ element within ETIM is now largely concentrated in the TIP.[88]

With regard to the IMT, which had good relations with IS from 2014 onwards and with IS-K from 2015, it also despatched volunteers to Syria and Iraq to fight alongside the Islamic State.[89] A source in the Omar Ghazi group considered IMT the most likely group to merge into IS-K in the future.[90] Asked whether it would choose Taliban or IS-K if forced to, a member indicated IS-K as a more obvious choice; the same answer applied to the choice between IS-K and AQ.[91] IMT/IS-K relations appears to have cooled during 2016 as IMT edged closer to AQ again, however.[92]

Jamaat Ansarullah[93] too switched from a very close relationship with AQ, prior to 2014, to a rapid worsening of relations after Jamaat volunteers in Syria joined IS and the latter started supporting Jamaat financially. In 2015 Jamaat Ansarullah was receiving, according to an internal source, 50 per cent of its revenue from IS, 30 per cent from IMU and 20 per cent from AQ and others. Jamaat continues to send volunteers to Syria.[94] They have tried to maintain a good relationship with the Taliban despite the current alliance with IS-K. Contrary to other Central Asian groups, Jamaat seems to consider the relationship with the Taliban more important than that with IS-K;

though the same does not apply to AQ.[95] Together with IJRPT and Harakat Islami Tajikistan, Jamaat Ansarullah reportedly negotiated a merger with IS-K, to be implemented in February 2017.[96]

All the Central Asian groups were attracted to IS primarily by the latter's commitment to support jihad in Central Asia straight away. As long as AQ was funding them, they had to prioritise jihad in Afghanistan, postponing the Central Asian jihad to an indefinite future.[97] It seems plausible that the Central Asian members yearned instead for jihad back home, the more so as they were hearing about Taliban interest in reconciling with Kabul and then banning IMU from Afghan soil.[98]

Hizb-i Islami (Hekmatyar)

The Hekmatyar wing of Hizb-i Islami also flirted with IS-K in 2015, and not only in order to park some of the party's underfunded fighting force somewhere, as discussed above in 'The Shamsatoo group'. Hizb-i Islami as a whole was also interested in collaborating with IS-K in an anti-Taliban function. Although not all sources agree about how good these relations really were, at least there are no reports of clashes of any kind between them until the second half of 2016.[99] Hizb-i Islami as such was never a client of the IS in that it did not receive funds from it, but Hekmatyar openly advised party members on the party press to side with IS-K against the Taliban in Nangarhar.[100] The two organisations also shared a strong hostility towards Iran. However in 2016 things changed as Hekmatyar entered serious discussions about reconciliation with Kabul, and eventually reached an agreement in September 2016. Even before that, after IS-K's massacres and school closures in Nangarhar, Hizb-i Islami had to distance itself.[101] Some armed clashes started occurring in Pachir wa Agam (Nangarhar) and Dangam (Kunar).[102]

The Pakistani jihadists

Among the Pakistani jihadist groups, IS-K had the closest links with Lashkar-e Jhangvi and the Jundullah (Baluchistan). Already by the early months of its existence, TKP had attracted hundreds of men from Lashkar-e Jhangvi. Al-Baghdadi himself reportedly had direct links with Lashkar-e Jhangvi, which turned into a client organisation as it started receiving funds from the IS.[103] However, negotiations over a merger with Lashkar-e Jhangvi stalled during 2016, as Arab Gulf donors reportedly warned IS-K that they would retaliate if a merger took place, and crack down on IS-K activities.[104]

In the early days TKP also maintained good relations with TTP, the organisation from which most of its leaders came.[105] Relations worsened rapidly, however (see Chapter 8 below). Some internal factions and splinters of the TTP, however, remained or became much closer to IS-K. Lashkar-e Islam for example reportedly maintained close links with IS-K at least in Nangarhar, and often coordinated with them. Some sources also report that the Tariq Gidar Group, which is part of the TTP, also collaborated with IS-K in Nangarhar, but a senior IS-K source firmly denied this.[106] Finally Jamaat ul-Ahrar also appears to maintain close relations with IS-K and has appeared supportive of the 'Caliphate' in its media outlets. Already in September 2014 Jamaat ul-Ahrar declared their support for Al-Baghdadi, but later rejoined the TTP before splitting from it again.[107] IS-K claimed the Quetta Hospital attack of August 2016; Jamaat ul-Ahrar however insisted it carried it out and rejected having collaborated with IS-K.[108] However the October 2016 attack against the Quetta police training college was also claimed by both organisations, without prompting any reaction by Jamaat ul-Ahrar. Sources in TTP also confirm the close relationship and military alliance even in Nangarhar.[109]

IS-K instead had poor or even non-existing relations with Lashkar-e Taiba initially, 'because that is the private group of ISI. We do not want to have links with them.'[110] Lashkar-e Taiba (LeT) was described as 'the special representative of the Pakistan Government,' by a senior TKP figure, but the leadership of IS-K did open negotiations in order to convince it to join, or at least to cooperate.[111] IS-K tried to reassure them that its arrival in Pakistan was not meant to challenge their interests.[112] According to a LeT source, its donors in Saudi Arabia and Qatar similarly put some pressure on LeT to cooperate with IS-K. Some form of cooperation indeed started in 2016, with LeT sending some trainers and advisers to IS-K. In LeT only a small minority of the members holds anti-Shi'a views and some of these had already joined IS-K before relations between the two organisations improved. According to LeT sources, as of October 2016, 167 LeT members had gone over to IS in Syria and Iraq, and about 100 had joined IS-K in Afghanistan and Pakistan. According to the same source, the flow was encouraged by the Pakistani authorities, which wanted to use the former LeT members as sources of information about IS. Among those who joined were some relatively senior figures, including Abdul Wahab, former chief of LeT in Kunar and Mufti Iqbal Lashkari, senior commander in Kashmir.[113]

In fact TKP sources were already claiming in late 2014 that 300 or so members of LeT had joined their group and a senior IS-K source claimed that the

LeT contingent in Syria had already joined with IS by November 2013.[114] These could of course be unauthorised defections, and the more recent ones instead part of an infiltration plan, but there is no hard evidence to back up the LeT source's claims.

The Baluchis

Despite their head-hunting of Baluchi commanders within existing organisations and the ban on drugs, IS-K leaders claimed to have been able to maintain good links with pre-existing Baluchi groups, who were all in awe at the financial resources of the group.[115] The January 2017 lifting of the ban on drugs might be related to renewed efforts to push for a merger of Baluchi insurgent organisations with IS-K.[116] Those Baluchi groups which proved difficult to absorb into IS-K were however offered attractive co-operation deals.

IS-K has been particularly pushing for recruitment from Harakat Islami Sistan, one of several Baluchi insurgent groups in Iran. It established relations with IS early on and was already sending volunteers to Syria by 2014.[117] Baluchi militant group Jundullah, particularly active from 2014 onwards in violence against Pakistani Shi'as, was reported to have pledged allegiance to IS. Its spokesperson Marwat described, in November 2014, IS as 'a brother to Jundullah' and offered the group's support. Reportedly Jundullah met an IS delegation in Saudi Arabia.[118] During 2015 and 2016 IS-K also worked towards the merger of the Iranian Jundullah with the Pakistani group of the same name, in the end sponsoring their merger in August 2016. According to a IS-K Baluchi commander, the unified Jundullah collaborated closely with IS-K and received funding from it, allowing it to expand its ranks. Significantly, Mohammad Dhahir Baluch, the leader of the Iranian branch, was chosen as leader of the unified Jundullah, despite the Pakistanis being much more numerous. The choice highlighted the role IS-K had figured out for the new Jundullah—infiltrating Iran.[119]

7

THE FUNDING OF IS-K

One Pasdaran officer perhaps unsurprisingly commented that the real source of IS' power is its financial wealth: they can afford better equipment and can pay their members higher salaries.[1] This officer might underestimate the organisational capital accumulated by IS over the years, but undoubtedly IS-K would not have been able to establish multiple beachheads in Afghanistan and Pakistan in just two years if it had not been well funded. But where did their money come from? There are only three possible sources of funding for IS-K: taxation and local 'contributions', payments from IS-Central, and funds from external donors.

Taxation

In its first few months of operations, IS-K commanders were told not to raise their own funds and to rely instead on the logistics provided by existing structures. This might been part of an effort to avoid clashing with established insurgent organisations (Taliban and TTP) at a time when IS-K was still very weak. After initially banning the component groups from raising taxes, in 2015 IS started insisting that IS-K should secure some of its own funding locally in the form of taxes on farming, economic activity, and smuggling, with the exception of poppies after their ban in November 2015.[2]

> Daesh told us that we must find some local source of money, which can help us. We are extracting from mines and collecting taxes from the people. They have told us that we need to make a lot of money for the future. We need to have a

budget to buy weapons and ammunitions for ourselves. Before we did not have permission to collect money.[3]

Zakat and *Ushr* are levied in accordance to Shari'a, usually one animal per herd or 10 per cent of crops.[4]

Before the ban on poppies, there were allegations that IS-K was aiming to assert control over heroin refineries, many of these being located under IS-K control in the districts of Achin, Momand Dara, Shinwari, Chaparhar, etc.[5] It is known that IS-K originally even imposed a special tax on smugglers, sometimes at 15 per cent or even 20 per cent.[6] At that time IS-K had dedicated 'agents' who were appointed by virtue of their close links to the smugglers and who were tasked with raising funds from them.[7] The ban on poppies was justified on an ideological basis. The Taliban were painted as drug smugglers who disrespected Shari'a. IS-K sources acknowledged that the ban on the opium poppies cost them a lot in potential tax revenue.[8]

However, why did the ban only arrive in November 2015? The ban coincided with efforts of Abu Yasir al-Afghani to bring order in IS-K, so one reason might have been to eliminate a source of contention within IS-K (over who should control the drug revenue). Another reason might have been to deprive the various component groups of a major source of revenue, which might have made them less likely to respond to orders from the leadership. This interpretation is reinforced by the fact that the ban was lifted in the southwest of Afghanistan and in Baluchistan in January 2017, possibly as a result of requests from IS-Central to raise more funds at a time of financial difficulties in Syria and Iraq. It is also worth noting that even during the implementation of the ban, IS-K kept using cadres with a background in the drugs trade, like Abdul Zahir Brahawi, whose family members continued trading opium and heroin throughout. Brahawi and others like him reportedly lobbied IS-K to lift the ban, as it impeded IS-K's progress in areas of intense drug trafficking like Helmand, Nimruz, Nangarhar and Baluchistan.[9]

Trucks stopped on the roads were charged up to $9,000. There are also widespread reports of kidnappings for ransom, with as many as 300 reported up to the end of 2015, with ransoms of as little as $20,000.[10] Some sources even indicated that IS-K was actually bringing machinery to wooded areas to increase timber production, either for profit or for taxing the output.[11] That IS-K forces were raising taxes locally has been confirmed by military intelligence sources too.

Rather than relying on external funding, IS-K is attempting to develop its funding streams within Afghanistan, which has put it into conflict with the Taliban

and other groups vying to raise revenue from illegal checkpoints and the trade of illicit goods.[12]

In mid-2015 a high level source in IS-K put at $25 million the yearly revenue collected, excluding taxes in kind.[13] A different source in the Finance Commission indicated that in the first half of 2016 IS-K collected $33 million in taxes, according to the records of the Finance Commission, describing this amount as a decrease on the previous year's tax collection due to the ban on opium poppies imposed by Al-Afghani.[14] Assuming these pieces of information are both correct, it would suggest a peak in revenue collection in the second half of 2015, which is not implausible given that this is when, for the first time, IS-K laid its hands on significant drug revenue in Nangarhar. By autumn of 2015 the main sources of tax revenue were the Nangarhar, Helmand and Zabul opium trades (until the ban in late 2015) and some mines in Badakhshan and Achin of Nangarhar.[15] During 2016, IS-K seized control of a number of other mining activities including marble, talc stones and luminous stones in Nangarhar (Hissarak, Achin, Kot, Ghani Khel) and elsewhere, such as uranium and carbonium mines in Khaneshin, Helmand. In some cases IS-K took direct control of the mining activities, including transporting stones out and selling them, in others it contented itself with taxing the mining businesses, at the rate of 200–500 Pakistani Rupees per ton (depending on the material), 1,500 Pakistani Rupees per horse carrying timber, or 20 per cent of the value of precious stones and minerals. They also started collecting taxes on electricity, water and all business activities.[16]

The pressure to raise funds clashed with the fact that in many cases, IS-K could not raise revenue through taxes because of the competition of other groups:

> Until now we still haven't collected any taxes in Iran. Powerful groups can collect tax, but we are not powerful and we have few people. There are Baluch and many other mafia groups that do not give permission to us to collect tax.[17]

Another reason for IS-K raising relatively little in taxes centrally was that all the IS-K component groups continued to raise their own taxes and contributions. What they could collect varied widely from place to place. Muslim Dost's group alone reportedly collected $5 million in two months in autumn 2015 in Helmand and Kandahar, including through a 15 per cent tax on smugglers and a 10 per cent tax on farmers.[18] Jaysh ul Islam collected $10 million in taxes in Baluchistan in 2015, according to an internal source.[19] TKP raised amost $3 million in taxes from Orakzai agency during 2015, again according to an internal source.[20] In principle at least the IS-K compo-

nent groups are asked by the leadership to establish a transparent taxation system, with computerised records and receipts.[21]

Sources converged in saying that IS-K was not taxing the poorest farmers, but focusing on shops and the wealthy.[22] One possible reason for IS-K renouncing taxes on agricultural produce, aside from its financial wealth, is the fact most areas where it operates are sparsely populated and poor.[23] Tax collection among the shopkeepers and the wealthy only took place in areas where IS-K's control was consolidated.[24] When it was implemented, however, collection was very thorough: 'all the shops at Da Baba bazaar and Ab Dara bazaar paid taxes to Daesh.'[25]

> Not from the villagers and elders, but they did collect tax from the businessmen, shopkeepers and drug traffickers. In this way Daesh were completely different from the Taliban. The Taliban collected *Zakat* from the villagers but Daesh took *Zakat* or Tax from shopkeepers, drug traffickers and businessmen.[26]

IS-K's fearsome reputation meant that 'all the people know they must tax to us.'[27] Because of the wide disparity in wealth between provinces, tax collections were also very uneven (Table 10).

Table 10: Example of tax collection by IS-K[28]

Province	Year	Monthly collection rate ($million)
Zabul	2014	0.5
Zabul	2015	1.0
Herat	2015	2.5
Farah	2015	0.5
Nangarhar	2016	4.7
Kunar	2016	1.5
Helmand	2016	1.9

IS-Central funding

At the time of IS-K being launched, and during the several months of IS-K's 'pre-history' in 2014, IS-Central was in all likelihood the main source of funding, although sources provided different figures for 2015 (see Table 11). IS-K sources indicated, however, that IS-Central reduced its commitment to IS-K in 2016 by about 22 per cent. This might be due to the fact that other sources of funding were taking off (see 'External funding' below), or to the fact that IS-Central was having financial troubles itself.[29] A source

in the Finance Commission commented that he did not expect IS in Syria and Iraq to be able to increase its level of funding until it consolidated control over Syria and Iraq; until then, he argued, IS-K would be dependent on funding from the Gulf.[30] As of late 2017 the prospects of IS gaining control over Syria and Iraq remain remote, particularly after Mosul's capture by Iraqi government forces.

External funding

Under the Finance Commission a fund-raising group was established in 2015, known in Pashto as Mujahideno Sara Da Marasti Tolana (Community of Support for the Mujahideen), with offices in Jebel Ali and Al Ain (UAE), Medina and Riyadh (Saudi Arabia) and Doha (Qatar), and with a total membership of about eighty.[31] The location of this group already tells us a lot about the location of the majority of donors.

Who pays

As discussed in 'Finance Commission' above, the bulk of IS-K funding was money transferred by private and, allegedly, state donors abroad. NDS sources also indicated that Afghan intelligence sees money coming to IS-K from Saudi Arabia, Qatar and Pakistan, as well as from locally raised taxes.[32]

> They have a lot of sources because they extract from mines, they have links with big smugglers, they collect taxes, and there are many donors from Arab countries who are helping Daesh.[33]

One source reports the existence of IS agents travelling to the Middle East and South Asia, lobbying wealthy individuals and businessmen to support the organisation.[34]

Private donors have privileged relations with specific IS-K leaders. At least one major donor, for example, was reported to have close links with Hafiz Saeed, while at least two were close to Al-Afghani. Several donors transferred funds to IS-K by virtue of their connections with leaders of ISIS, like Al Anbari, Abu Saleh al Obaidi, and Abu Omar al Shishani.[35]

Aside from the main donors paying millions, there are a larger number of donors paying hundreds of thousands each year. One stated having paid $200,000 in 2015 and $300,000 in 2016.[36] Private donors are typically wealthy individuals, businessmen and government contractors, allegedly even some members of royal families: mostly Saudis, but also Emiratis, Kuwaitis,

and Qataris.[37] On the whole, in 2015 $20 million raised from private donors was transferred by IS-K from Qatar to the Finance Commission.[38]

IS-K sources insisted that apart from private donors from Qatar, Kuwait, UAE, Saudi Arabia, Iraq, Syria and Egypt, three Arab Gulf governments also secretly contributed to IS-K's coffers: Saudi Arabia, Qatar and Kuwait.[39] According to a cadre of the IS-K Finance Commission, the government of Qatar started supporting IS in 2013, at about the same time when they started supporting Al Nusra; shortly thereafter they started providing funds for what at that time was still the Khorasan project.[40] The IS-K delegation in Doha, as of April 2015 was reportedly led by Mawlavi Nasratullah Popolzai, one of the main figures in TKK, a fact that if true would signal the importance of Qatar to IS-K.[41] Whereas Iranians and Russians have always accused Saudis and Qataris of supporting IS, even a Pakistani ISI source confirmed that IS-K was receiving funds from Qatari and Saudi donors, and that trainers and advisers were accompanying the money flow. The source also indicated that about thirty Pakistani citizens had been detained for supporting IS-K financially.[42] Whether these allegations are credible or not (and confirming them with external sources was impossible), the question remains of whether private donors could really operate without some tacit consent by the authorities.

The UAE government was, according to a source in the Finance Commission, also aware that IS-K was raising funds in the country, but otherwise the group tried its best to hide its transactions from the eyes of the Emirati government.[43] However, after the February 2017 crackdown on the structures of the IS-K Finance Commission in the UAE, several donors were warned by the authorities to stop funding IS, or face serious consequences.[44]

One senior IS-K source alleged that there is also tolerance for IS-K activities in the Gulf: the offices of IS-K and of the single component groups in Qatar and Saudi Arabia are known to the authorities of those countries; only the IS-K office in the UAE was not known to the local authorities until its discovery in 2017.[45]

How the funds are transferred

Most of the foreign money—probably 70 per cent of the total—is transferred to the Finance Commission through the hawala system, while the rest is primarily transferred through legal businesses.[46] Private donors typically transfer money through the hawala system in small instalments of tens or hundreds of thousands of dollars, in order to avoid attracting unwarranted attention. In

many locations, cash can be transferred to IS-K representatives, who then take care to transfer it via hawala to their Finance Commission, eliminating any risk for the donors.[47] Government donors prefer to transfer money to IS-K through businesses, although they can also easily deliver cash direct to the IS-K Comission.[48] IS-K fund-raisers maintain regular contact with their donors, visiting them sometimes even every few weeks. These regular visits are necessary in the case of businesses, which contribute to the IS-K cause depending on their profit for the month.[49]

Why donors pay IS-K

One private donor to IS-K, an oil businessman from Qatar, recounted how he used to fund IS in Syria before being told in 2015 by IS itself to redirect its funding towards IS-K. He denied having been encouraged by anybody, including his own government, to support IS, except for the Saudi government. He stated having paid $6 million to IS in Syria and Iraq, and then $3 million to IS-K in 2015. He was planning to pay $6 million throughout 2016. His aid was conditional to IS-K demonstrating growth in numbers and capabilities.[50] A smaller Pakistani donor also told how IS encouraged him to focus on IS-K, and not to send money to the original IS.[51] These were the only two private donors whom it was possible to contact and they do not represent a sample wide enough for drawing wide conclusions, but they both hint that IS-Central might have played a role in re-directing donors towards IS-K.

One stated reason for supporting IS-K is of course religious piety.[52] Another main reason is the fact that it is seen as a bulwark against Iran and its allies, the group having promised to focus its activities them.[53]

> Iran is interfering in Syria and Iraq, so we also interfere in Iran and want to create problems for them inside their own country. IS is collecting a lot of money and funds from around the Arab World: Dubai, Kuwait, Saudi Arabia and elsewhere, because we talk about fighting Iran and Shi'as.[54]

A member of the IS-K Finance Commission describes the motivation of private donors as follows:

> First of all they are rich people and they think they have to give 1–2 per cent to Jihadists to secure a place in heaven. The second reason is that they are against the Shi'a. They say that Shi'as have a relationship with Iran and IS is against the Shi'a, so they support us. These people are from Saudi Arabia, Qatar, and Kuwait, and are encouraged by their governments to support IS, but in the UAE the private donors act without government support.[55]

The second most popular concern among the donors after Iran was Central Asia.[56] As one donor said,

> Our interest increased after Russia sent its military into Syria and began attacking us there. This is the reason we want to start our operations in Tajikistan, Uzbekistan, and Turkmenistan: to bring pressure to bear on Russia and force it to withdraw its forces from Syria and stop its intervention there. [...] This is the reason that we are giving funds to IS Khorasan.[57]

According to some sources, several donors to IS-K previously funded the Taliban and Al-Qaida and then either diversified their beneficiaries, or completely dropped those two organisations in favour of IS.[58]

> Some of our donors stopped their support for the Taliban because they did not see as many achievements as was expected from them. Now they are giving money to Daesh.[59]

To the extent that government donors were interested in supporting IS-K in Pakistan, they were said to see it as a tool to fight Shi'a groups there, rather than the Pakistani government.[60]

> The donors do not have any interests in Pakistan, they tell us that you can only do recruitment and buy weapons in Pakistan, but you can do operations in Afghanistan, Iran and Central Asia. Now especially they want us to do operations in Afghanistan, and later Iran and Central Asia.[61]

One of the donors indicated that another factor driving donors towards IS-K is the perception of IS as being better organised than other jihadist organisations:[62]

> IS is more efficient compared to other groups in Afghanistan and Pakistan. The whole world knows that IS is efficient. In a very short time it gained a lot. Before this no Jihadi groups made such progress and succeeded as much and as quickly. IS is the only group in history which achieved so much. [...] IS is very good in logistics, in finance, in leadership, in training, in supplying, in administration; and they have a lot of sources of money and funding. They also have a lot of advanced and heavy weapons; the other jihadi groups are not strong.[63]

This donor also saw IS as the only truly international jihadist organisation, with a major presence in Syria, Iraq, Pakistan, Afghanistan and even to some extent in Iran.[64]

For another donor, the image of total commitment to a radical jihadist course that IS gained, with no compromise with the ruling elite of any state (see the anti-Saudi rhetoric used by IS-Central) was a major selling point:

IS is different from other jihadi organisations. For example the other jihadi groups are owned by various countries, whereas IS is independent. The Afghan Taliban belong to Pakistan and have dealt with the Americans and Iranians. The TTP organisation belongs to Afghanistan [a reference to allegations of Afghan government support for the TTP]. Other groups belong to certain countries. But IS is independent. Their main aim is waging Jihad.[65]

There is sensitivity among some donors about corruption in jihadist circles; one current donor to IS-K discussed how in 2010 he stopped funding the Afghan Taliban and the IMU because they 'were putting it in their pockets or spending in other private interests'.[66] Another donor stopped funding the Taliban on 2008 after the TTP conducted violent activity in Pakistan, but resumed support for jihadist groups when IS emerged in 2014.[67] Some donors now ask IS-K to report back about their expenses:[68]

> They mention the price and the quantity of every item they buy with our money. They send reports to us every month and show us proof, and if they did not do this we would not help them the next month. They are very transparent in these activities; they do not have any problems with this.[69]

As can be seen, if the concerns of IS-K donors are indeed what the sources describe, the organisation has been slow in delivering results. Many donors might reason that two years for starting one jihad (or in fact several of them) is not a long time span, but as discussed in Chapter 7 one could detect nervousness among some donors already in mid-2016.

How much

As mentioned in the Introduction ('Methodology'), any precise figures about funding should be taken with a pinch of salt or two. In 2015 private donors in the Arab Gulf contributed, according to IS-K sources, $66 million to the Finance Commission, while state agencies (also from the Gulf) were variously reported to have paid $63–115 million (see Table 11). In 2016 the picture changed considerably. State agencies reduced their commitments considerably, by at least 35 per cent, while private donors almost doubled theirs. If we accept the figures provided by IS-K sources, the declining support from the agencies of Qatar and Saudi Arabia was an inversion of a trend, which according to the same source had seen, for example, Qatar support the recruitment and training of volunteers with $15 million as early as 2013, increasing the level of support until 2015, when it reached $40 million.[70] The sources were not forthcoming on why this was the case, but it seems likely that government

donors might have provided bridging funding while more private donors were being mobilised, if these allegations are true.

Table 11: External funding accruing to the IS-K Finance Commission by source, in $ million, according to internal sources[71]

	2015	2016
Governments	63–115	40
Private donors in Arab Gulf	66	120
IS-Central	100	78

How IS-K 'managed' the donors

Donor support to IS-K was mostly conditional on the organisation achieving results.[72] For a period IS-Khorasan was reporting wildly inflated assessments of its progress in Khorasan, in order to show to its donors that it was meeting their expectations. A Qatari donor was told that in mid-2016 IS-K controlled 28 per cent of Afghanistan and more than sixty districts; it also claimed to have been preventing the recruitment of volunteers for the Shi'a militias of Syria from Afghanistan.[73] IS-K propaganda videos frequently refer to the presence of Afghan Shi'a volunteers in Syria.[74] None of this, however, bears any relationship with reality. IS-K sources claimed to have killed more than 150 police in Kot in the summer of 2016, a figure that appears much higher than the reality, and to have killed 500 Hazaras during the attack on the Enlightenment demonstration in July 2016, as compared to the official death toll of eighty.[75] A Pakistani donor believed what IS-K told him about 'large scale operations against foreign forces (Americans and British) and the Afghan Government'; despite this being well before the first real offensive against Afghan government forces took place in the summer of 2016.[76]

As admitted by an IS-K source, by mid-2016 IS-K's donors were beginning to question its narrative of exceptional, ongoing success.

> The donors have been telling us that we must be more active. They told that we must continue fighting and we are indeed increasing operations now. They have said that we must increase attacks. Rather than East Afghanistan, we being asked asked to give a lot of importance to Shi'a areas and Central Asia, along with operations in the Northern Provinces of Afghanistan from where we must enter Central Asia. So they have been bringing pressure on us, telling us that we must increase the number of operations and capture more areas. The fighting

which started in Nangarhar [in the summer of 2016] is a result of the pressure of these donors.[77]

A common complaint from donors was that IS-K was busy most of the time fighting the Taliban, rather than the enemies they have had committed themselves to fight.[78] Some relatively small donors had actually stopped funding IS-K by 2016, including at least two from the UAE and three from Saudi Arabia. Other donors also threatened to withhold funding.[79]

The impact of disparate sources of external funding

In part IS-K's difficulties derived from its disparate array of donors, with sometimes diverging interests. While the typical donor from the Arab Gulf would be horrified by any idea of destabilising Pakistan, some private Pakistani donors were of a different opinion and were pushing IS-K in a completely different direction. According to a source, the Saudi government promised Pakistan that IS-K would not cause trouble for their government.[80] A private donor from Pakistan saw things differently:

> We also want them to be active in Pakistan because Pakistan's government is also not good and does not apply Islamic rules and regulations in their law and courts. We want IS activity in Pakistan that is against Pakistan's government and not the common people. They should conduct operations against Pakistan's government and also against those people who are working against Islam. These type of people must be finished as soon as possible.[81]

IS-K raised funds by speaking in different voices to each of them, a practice that in the long run led to much trouble. Says the same Pakistani donor:

> We do not support IS fighting against Iran and Shi'as, we support IS to wage Jihad against Americans and Westerners in Afghanistan. IS did not say that they planned to fight against Shi'as and Iran. If IS wants to fight against Shi'as and Iran, then we shall not continue to support them in the future.[82]

Some of the IS-K component groups were said by internal sources to maintain privileged relations with Saudi Arabia and Qatar, although these seem to have been switching frequently. For a period TKK and Muslim Dost were reportedly closer to Qatar, with Khilafat Afghan, TKP and Azizullah Haqqani said to be closer to the Saudis. The Qataris then started supporting Khilafat Afghan and TKP (in particular Hafiz Saeed), while the Saudis turned to supporting Muslim Dost, though Khilafat Afghan also had close relations with the Qataris, who according to sources paid it the largest amount of money.[83] The Omar Ghazi Group and Shamali Khilafat are reported not to have direct rela-

tions with any of the Gulf countries.[84] As a result more money reached some of the component groups directly (see Chapter 4, 'The missed target of revenue centralisation'). It is easy to understand how external funding, bypassing the leadership and accruing directly to the component groups, coulc only compound the problems already highlighted above, deriving from the presence of disparate donors with varying interests and concerns.

SHAKING UP THE WORLD
OF KHORASAN'S JIHADISM

As already explained, IS-K entered an environment crowded with jihadist organisations of all descriptions. Some friction would have been inevitable even under the best circumstances, but Afghan and Pakistani jihadists have a tradition of hospitality towards foreign fellow travellers, which could have allowed for the co-existence of IS-K with the others. IS-K, however, from the beginning intended to offer co-existence for only as long as it took to get established; even then it was actively trying to attract members of the Taliban, TTP and other organisations. A clash was inevitable.

Although IS-K did not push Caliphate propaganda in Khorasan, probably in order to avoid immediate conflict while it was still weak, its allegiance to Caliph Al-Baghdadi made co-existence with the Taliban, TTP and AQ difficult to sustain the long term. It was always implicit that in the long-term IS-K meant to absorb or expel them all.

In addition, in order to quickly establish a beachhead, IS-K focused initially on attracting commanders and members of all these organisations, a fact which inevitably caused intense friction. As territory suitable for IS-K growth and development was already mostly occupied by competitors, conflict over land was also hard to avoid. IS-K rejected the notion of becoming like other jihadist organisations hosted by the Taliban or by the TTP, nomads without a stable home. It needed solid and stable safe havens where it could develop the comparatively sophisticated structure that is an IS trademark.

Finally, inevitably IS-K attracted first and foremost members of the Taliban and of the TTP who had issues with their comrades; once separated organisationally (and sometimes even before that) these individuals and groups often started fighting against their rivals in the Taliban in particular, dragging the mother organisations with them into the fight.

Relations with the Afghan Taliban

Late 2014–early 2015

Some Iranian observers seem to have enjoyed considerable foresight on what was about to happen in Afghanistan, as early as February 2015:

> The Taliban, who separated their path from Daesh a long time ago, are incompatible with this group. They are preparing to confront Daesh should they emerge in the regions under Taliban influence. It is not unlikely that, should such a thing happen and Daesh actually reach Afghanistan, we may witness battles similar to what happened among the terrorists themselves in Syria. [...] However, the main concern of the Taliban is the reduction in their forces and the possibility of some of their commanders joining the newly emerged Daesh. It is completely obvious that Daesh harbours dreams of capturing Afghanistan's northern and western regions; regions where the Taliban is not particularly active. On the other hand, the Taliban want to exploit this opportunity for their own goals and to begin their advances in the south and the centre of the country, while the government is busy fighting this newly emerged group.[1]

In 'The return to Khorasan' above (Chapter 1), the early engagements of soon-to-become IS-K with the Afghan Taliban were described in detail. During the second and third quarters of 2014, IS messengers tried to convince the Taliban to accept them as guests, much in the same way as they had with other jihadist organisations, and even started paying a disguised 'tribute' to the Taliban, with a few tens of millions of dollars being paid to the Shuras of Miran Shah and Peshawar. The difference between IS and other organisation like AQ was that because of its own claim to have established the Caliphate, it could never swear allegiance to Mullah Omar, whose death one year before was still being kept secret. Hence the Quetta Shura in particular was hostile to entertaining formal relations with IS. The leaders of the Quetta Shura might or might not have been aware that there was a long stream of criticism of the Taliban dating back to the 1990s with Abu Abdallah al-Muhajir, which had influenced Al-Zarqawi.[2] However as late as September 2014 their tone of commentary on IS-Central's performance in the levant was positive and sup-

portive.[3] The 'tribute' IS offered to pay was probably always meant to be a temporary measure, and it was paid before Wilayat Khorasan and IS-K were even formed. That a change was coming was made clear in the December 2014 issue of *Dabiq*, where authors Ash-Shamali and Ash-Shami accused Mullah Omar of 'nationalism', of insufficient implementation of pure monotheistic practices and of favouring good relations with India and with Shi'a Iran.[4]

This type of accusation became then standard fare in the way IS-K described the Taliban. For example governor Hafiz Saeed would describe the Taliban to *Dabiq* as 'nationalists' who 'rule by tribal customs and judge affairs in accordance with the desires and traditions of the people, traditions opposing the Islamic Shari'ah', echoing previous accusations by Abu Jarir ash-Shamali in the pages of *Dabiq*.[5] By January 2015, as IS-K started taking shape and making their challenge to the Taliban more explicit, all IS-K could hope for from the Taliban was some kind of neighbourly relationship, and certainly no longer a formal position within the Taliban-managed space of 'licensed jihad' in Afghanistan.[6]

According to Borhan Osman, the contacts between Taliban and IS rotated around the Taliban's desire to get IS-K to acknowledge their leadership in the Afghan jihad versus IS-K's desire to see the Taliban disband and merge into it.[7] However, as discussed above, in the early months of Taliban-IS-K relations the long-term plan of IS-K was not openly stated. On the contrary, while the early approaches were going on, IS-K adopted a soft attitude towards the Taliban and TTP, as evidenced by their Code of Conduct (Annex 1). A senior member of TKP described relations with the Taliban and TTP in very positive terms in late 2014:

> We have a good relationship with the Afghan Taliban. [...] Not only them, but the Pakistani Taliban also allow Daesh in Pakistan to operate in their areas. There are no restrictions imposed upon our group.[8]

Another TKP member stated that

> Whenever we want to do operations in Afghanistan, Haqqani network and Peshawar Shura support us a lot. We are really happy with the Peshawar Shura and Haqqani network. [...] But we do not have a relationship with the Quetta Shura and we do not operate in their areas and provinces.[9]

The confrontation starts

Given the direct challenge to its legitimacy (ultimately deriving from Mullah Omar's supreme leadership), it was unsurprisingly the Quetta Shura that commenced hostilities in public. In April 2015 the spokesperson of the Qatar

Office of the Taliban, Mohammad Naim, asked for IS-K not to interfere in Taliban internal affairs, possibly referring to IS-K's recruitment of active Taliban members. The Rahbari Shura, under Mullah Omar's stamp, issued a fatwa declaring any oath of allegiance to Al-Baghdadi as against Shari'a, and therefore forbidden. This was probably in retaliation to Al-Baghdadi describing Omar as 'uneducated' and unfit for leadership.[10] IS-K did not give up on its efforts to recruit from the ranks of the Taliban. Already by April 2015 an Iranian source reported the execution of twelve members of the Taliban for having defected to IS-K.[11] By May the Taliban were already circulating statements that called IS-K 'alien to the tradition and the desires of the Afghan people'. By June an open letter of the Rahbari Shura already seemed to imply that 'non-interference' now meant for IS to stay out of Afghanistan altogether, and the that the were threatening retaliation for the first time. The Taliban's *Ulema* authorised fighters to 'defend' themselves against IS-K, legitimising the use of violence against their fellow jihadist movement.[12] Al-Baghdadi responded that IS-K was not going to restrict its activities to Afghanistan and wanted instead to use Afghanistan as a springboard for jihad in Central Asia.[13] Almost immediately IS-Central propagandists started openly inviting all jihadists to transfer their pledge of allegiance from Mullah Omar to Al-Baghdadi.[14] By August the Taliban had started openly criticising IS-K atrocities, such as the execution of pro-Taliban elders with explosives.[15] With Mullah Omar now officially dead, it was however even easier for IS-Central propaganda to target his successor Akhtar Mohammad Mansur, who was in the middle of a succession crisis.[16]

While these 'diplomatic' negotiations were unfolding, fighting had already broken out in some areas. According to an IS-K source, the first violent incident with the Taliban occurred in Bala Baluk district of Farah on 4 November 2014, before IS-K was even formed. A Khilafat Afghan commander called Qari Bilal was killed with six of his men. In Farah by February 2015 there were already reports of 400–600 IS-K fighters distributed around the province, confirmed by the local authorities. Having started to flow into Farah in December, they initially settled in the mountains between Khak-e Safid and Shindand, in Golestan and Bakwa. The Taliban promptly mobilised the mullahs to preach against them, reportedly convincing a significant percentage to return to the Taliban. Then the Taliban attacked the training camp, capturing or killing many IS-K men.[17] Losses amounted to forty-three killed and forty captured, according to IS-K itself.[18]

Early clashes took place in Logar as well. There reports of an IS-K presence had already surfaced in January 2015, when the local authorities claimed to

have spotted IS-K units in all districts of the province, mostly Taliban who had defected. Clashes with the Taliban were immediately reported, resulting in IS-K forces being expelled from Baraki Barak.[19] IS-K groups reportedly burned some houses and destroyed a shrine.[20] There were also attacks on the Shi'a population of Khoshi in April–June 2015, but even for this the Taliban retaliated and pushed the group out, with Logar governor Sa'ad Emarati barely managing to get away.[21]

The most violent clashes were in Kajaki. Apart from Khadim being killed by a US drone strike, the Kajaki fighting also saw Mullah Basir (governor), Mullah Abdul Khaliq Zabed (IS-K district chief of Kajaki), and Mullah Bashir Akhund (military head for Kajaki) captured and executed by the Taliban.[22] IS-K went underground in Kajaki and for some time did not even replace the governor and district chief.[23]

> When our leader Mullah Abdul Rauf Khadim was alive, we had many permanent bases in different villages in Kajaki district. When our senior commander was martyred by an American airstrike, we became weaker and when we fought with the Taliban in order to take the control of the Kajaki dam, they ambushed our convoy. It was very hard fighting, and unfortunately because the Taliban asked for help from other provinces and brought lots of fighters from other districts they won the fight. They killed lots of our people including many of our commanders and high-ranking officials of Daesh Khorasan. We were then told to stay quiet for a while until we could reorganise our team. Now we are recuperating and will be ready soon.[24]

The prompt intervention of the Taliban in Helmand might have been due to several factors, one of which was no doubt the high priority that Helmand occupied at that time (2015) in the Taliban's battle plan. Another important reason were the rumours that the most prominent Alizai Talib, Abdul Qayum Zakir, had been negotiating with IS for much of 2014 over his potential defection to the group. Zakir had been sacked from the Military Commission in April 2014 and had been a rival of the Quetta Shura's de facto leader Akhtar Mohammad Mansur since 2010.[25] Eventually the negotiations failed and Zakir became an enemy of IS-K. The fear might have been that Zakir and Khadim would link up and drag thousands of Alizai fighters with them into IS-K.[26]

It is clear that the Quetta Shura saw IS-K as a competitor very early, as the proclamation of the Caliphate implicitly deligitimised the role of the Taliban's *Amir al-Mu'minin* (the Taliban's supreme leader or 'head of the believers') even before his illegitimacy was openly declared by Al-Baghdadi. Once friction started, it rapidly escalated as each side tried to show it was more determined and wanted to have the last word.

The importance of the incompatibility between the Caliph and the Amir al-Mu'minin is highlighted by the fact that the Peshawar and the Miran Shah Shuras, not particularly bothered about the discusions about the supremacy of the Quetta Shura, were initially much friendlier to the emerging IS branch in Afghanistan and Pakistan, as discussed above. Serajuddin Haqqani's close relations with IS however ended quickly after IS tried to attract a number of his senior commanders.[27] Still Serajuddin's posture remained restrained vis-à-vis IS-K. Throughout his stay at the Quetta Shura as a deputy (August 2015–), Serajuddin Haqqani threatened military operations against IS-K, but never ordered one.[28] In fact Serajuddin allowed Azizullah Haqqani to continue wearing the three hats of IS-K component group leader, member of the Miran Shah Shura and chief of the Miran Shah Shura's Fedayin Commission; Serajuddin also maintained close relations with IS-K's Chinese Muslims (a mix of Huis and Uyghurs organised in the Gansu Hui group) and their Central Asian allies. His decisions appear to have been dictated by his donors, some of whom also donated to the Islamic State.[29]

The Peshawar Shura too turned against IS-K when it realised that its commanders and cadres were being head-hunted. Typically IS-K would offer fast track promotions to Taliban commanders; for example a team commander could become commander of a large detachment of over 100 men.[30] Even after relations between Peshawar Shura and IS-K started deteriorating markedly, several cadres of the Peshawar Shura were reportedly negotiating with IS-K over joining it. According to a senior IS-K source, these included at least three district level military leaders, and several commanders.[31]

The relationship of the Peshawar Shura with the IMU and the Omar Ghazi group was similarly damaged, to the point where Peshawar actually asked the Omar Ghazi group to leave Afghanistan.[32]

In Nangarhar province in the first half of 2015, friction between the Peshawar Shura and IS-K was particularly high, driven by local conflict between the Taliban and former colleagues now with IS-K, and between the Taliban and a former TTP commander who had switched to IS-K. In the summer it escalated into full-scale war. Already in May clashes between IS-K and the Taliban had started, reportedly after a December 2014 Taliban warning to Pakistani TTP groups not yet affiliated to TKP that they were not needed in Nangarhar. After the confiscation by the Taliban of a weapons shipement to these TTP groups, negotiations between the two organisations continued from March to May 2015, but the TTP groups settled in Nangarhar refused to leave and instead linked up with the emerging TKP.[33]

Its very strange, we never thought that Daesh would suddenly operate in our district because we hadn't seen any sign of them before. There were Afghan and Pakistani Taliban operating in our area. One day we received news that Pakistani Taliban in Shinwar districts had decided to join Daesh and operate in our area under the name of Khilafat-i Islami. It happened like that, after some days we witnessed those Pakistani Taliban who were active in our district, which was under the control of the Taliban, change their flag from white to black, change their uniform and announce their support for Daesh, under the leadership of Abu Bakr Al-Baghdadi.[34]

A partially different account, based on local tribal sources, alleges that groups of TTP fighters who took refuge in Nangarhar (in Achin, Nazian, Kot, Deh Bala, Rodat and Ghanikhel districts) were becoming increasingly unruly and ready to upset local tribal rivalries, eventually forcing the Taliban to intervene to restrain them. The TTP fighters then joined IS-K to support them in their conflict with the Taliban, enlisting its support in turn for their local conflict.[35] Reportedly the final straw was an attempt by the Taliban to crack down on a spate of kidnappings carried out by TTP groups, to which they reacted violently.[36] IS-K sources lay the blame on some local Taliban cadres, namely provincial military leader Mir Ahmad Agha and district governor of Bati Kot, Mullah Kuchi, whom they accused of having tried to stop IS-K activities in the area. The fighting spread to several districts, not only in the eastern part of the province, but even in the west.[37]

If they show opposition to us, we will react. On the other hand, if they do not show any opposition to us, like the Taliban leaders in the northern provinces, we will not fight against them but will even help them and carry out joint operations. We always requested that the Taliban not show opposition to us.[38]

In the early stages of the Taliban-IS-K confrontation, the latter managed to kill two Taliban district chiefs. The Taliban withdrew from Nazian, Kot and Momand Dara, but IS-K pursued them into Bati Kot, Chaparhar, Deh Bala, Khogyani, Sherzad, Pachir Wa Agam, Rodat and Ghanikhel.[39] IS-K even managed to assassinate the Nangarhar military leader of the Peshawar Shura, Hashemi, in Peshawar in June 2015.

Apart from the invading TKP force, IS-K co-opted at least twenty-seven small groups of Taliban in Nangarhar before and during its first main offensive, which started in June 2015.[40] Already by the end of June IS-K was reported to be present in seven or eight districts of Nangarhar.[41] Initially IS-K was welcome in some quarters even in Mohmand valley, as they appeared intent on fighting the Taliban only, rather than Afghan government forces, even allowing members of army and police to visit their villages without hin-

drance. IS-K did not even demand villagers feed them, unlike the Taliban, but imposed a ban on poppy cultivation and drug sales (see Chapter 7 for a discussion of the ban on drugs).[42]

A Taliban counter-offensive in July initially pushed IS-K forces out of Pachir wa Agam Khogyani and Deh Bala, in alliance with several tribal elders, who mobilised their *lashkars* alongside the Taliban. In other areas and particularly in Achin and Momand valley, however, IS-K responded almost immediately and pushed the Taliban out; the subsequent crackdown on the tribal elders who had supported the Taliban was merciless and inaugurated the IS-K campaign of terror in Nangarhar.[43]

Support for IS-K among some Shinwari tribal segments at least seems confirmed by the retaliation of the Taliban against villagers, including the burning of houses and forcing alleged enemy sympathisers to flee their homes.[44] According to a former IS-K member, it was particularly the Shinwari of Pekha valley who supported them due to their rivalry with the neighbouring Momands of Momand valley.[45]

At the peak of its expansion in Nangarhar, IS-K controlled or had a strong presence in eleven districts (Momand Dara, Dorbaba, Nazeyan, Bati Kot, Achin Deh Bala, Rodat Pachir Agam, Khogyani, Shirzad and Hesarak, corresponding to about 40 per cent of the province). Different hostile sources were estimating that of these, only 15–30 per cent were Afghans, with 60–80 per cent Pakistanis and 5–10 per cent other foreigners.[46] In each of the districts held by IS-K, its forces had several bases in key villages (4–10 of them), from where their patrols would cover the rest of the district.[47] In Kot, from ten village bases IS-K forces were able to patrol 50–60 per cent of the district.[48] The Taliban were perceived as fatally weakened by this point.[49] Plans by local strongman Haji Zahir Qadir to mobilise a local militia against IS-K were not taken seriously, although they indeed materialised later.[50]

Both Taliban and Afghan security forces were afraid of fighting IS-K. In June 2015, Taliban forces panicked in front of an IS-K onslaught and ran away, some taking refuge in Pakistan and some even surrendering to the government.[51]

Following a fatwa from the Taliban's *Ulema*, authorising full jihad against IS-K, in January 2016 the Taliban counter-attacked.[52] Militias linked to local strongmen, reportedly incensed by the IS-K ban on the drug trade, also contributed men to increase pressure on IS-K. In the following months IS-K pulled out of the main settled areas of Nangarhar towards the mountainous border areas and towards Kunar. From an estimated 1,400–2,000 fighters in autumn, numbers declined to less than 1,000 in early spring.[53]

As relations deteriorated, IS-K started describing the Taliban as 'servants of the ISI' and criticising what they viewed their soft attitude towards the Afghan government, in particular their refusal to declare Afghan officials 'apostates',[54] their rejection of global jihad, their tolerance of tribal codes like Pashtunwali (which IS-K considered incompatible with the Shari'a), and their 'politeism' (the cult of the saints).[55] A source of friction was also IS' charge that there cannot be 'two Caliphs'.[56]

Some component groups like Shamali Khilafat had better relations with the Taliban, with whom they did not fight. A source pointed out that local groups had no plans to initiate a fight with the Taliban, although they would defend themselves if necessary.[57] Despite these differences in local approaches, by early 2016 IS-K had moved from statements issued from some of its senior figures to an orchestrated social media campaign to discredit the Taliban in jihadist circles all over the world, in particular stressing the intent of the Taliban to reconcile with Kabul.[58] The accusation that the Taliban had become a stooge of the Pakistani authorities rapidly became routine.[59] By spring 2016 the rhetoric about the Taliban sounded quite different from the early days:

They are our enemies. We do not see any difference between Americans and Taliban. Both of them are the same to us. We are still fighting with the Taliban in Kot District, in Bati Kot District and in Achin District and we have inflicted a lot of casualties upon them. We dislike the Taliban more than the Afghan government and the Americans because the Taliban are the sons of the ISI. are not fighting for Islam, they are fighting for Pakistan and money. They have stained the name of Jihad.[60]

The Taliban had evidently become IS-K's top enemy:

We do not want to fight against them, but if the Taliban do not change their policy, then they will be our first target, our second being the Afghan Government and foreign forces. If they change their policies, we could have a good relationship with them.[61]

Even Mullah Omar was not spared:

[The former Taliban who joined us] think very poorly of Mullah Omar. He was Pakistan and the ISI's man and he did not fight for Islam, [and as a result] many of the Taliban joined IS. Those who joined now regret having joined the Taliban before.[62]

At this point IS-K had even banned its members from entertaining personal contacts with members of the Taliban.[63] The Taliban in turn were telling

villagers to stay away from IS-K and condemned Salafism as alien to Islam, describing it as an Israeli plot to give a bad name to their religion.[64]

Aside from the Nangarhar conflict, which had local origins, most armed clashes between the Taliban and IS-K involved component groups of the former that were linked to Iran, such as Naeem Mahaz and Zakir Mahaz, who fought in order to prevent IS-K from entering Helmand and Zabul.[65] For most of 2015 and the first few months of 2016 the Iranian Revolutionary Guards relied on the men of Abdul Qayum Zakir and Mullah Naeem to carry out operations against IS-K, in Herat, Farah and Helmand primarily. IS-K sources allege that Abdul Qayum Zakir's forces handed over forty IS-K prisoners to the Iranians.[66] A senior IS-K source admitted that operations against IS-K in Zabul and Helmand in 2015 caused them significant casualties, with tens killed.[67] Even in Nangarhar during 2016 the conflict was largely with specific groups of Taliban like Sabir Kuchi Mahaz and Tora Bora Mahaz, who were particularly active against IS-K.[68]

Sometimes local causes of conflict converged with Iranian intervention to generate violence. In Kajaki, for example, the decisive Taliban offensive that, at least temporarily, uprooted IS-K from the district was in part the result of competition over controlling the electricity generated by the Kajaki dam, as well as Iranian pressure to crack down on IS-K activities.[69] Map 9 provides a list of clashes between Taliban and IS-K for the period November 2014–July 2015.

IS-K policies towards the Taliban

IS-K approached the Taliban in 2014–15 to suggest a mutual non-belligerance accord:

> Taliban must not interfere in our activities and we will not interfere in Taliban activities. Abu Bakr Al-Baghdadi is sending one representative to visit Rahbari Shura and Peshawar Shura in order to talk with them and invite them not to create any problems for our people any more.[70]

This would have implied some kind of territorial partition of Afghanistan, but in reality IS-K already envisaged replacing the Taliban altogether in the longer run: 'An agreement will be for the short term. We do not want the presence of the Taliban forever. We want to finish them, because of their relationship with ISI and Iran'.[71] It was just a matter of buying time in order to first establish IS-K firmly:

> I know many Taliban commanders want to join Daesh because they have lots of problems with their own group, [including] issues around logistics and leader-

ship [...] Most of the Taliban are now confused about who the Taliban are sup-
ported by and what their aims are in Afghanistan. Due to Daesh being a new
group and having started operations only in some provinces, many rank and file
don't want to take the risk of joining Daesh, as they think we may not be able to
challenge the position of the Taliban in Afghanistan, but I am sure that in a very
short time, when we show that we are active in different provinces too, most of
the Taliban commanders will join us. As soon as the Taliban commanders are
assured that Daesh is something serious then they will join us.[72]

The Taliban of course objected to any idea of territorial partition of what
they considered 'their' territory and were rightly suspicious of IS-K's longer-
term intent, even if IS-K emissaries took care not to advertise the objective of
replacing the Taliban altogether. As a result IS-K appears to have been drawn
into a large-scale conflict with Taliban sooner than originally anticipated, to
which the Taliban have inevitably retaliated. In the words of a local elder,

> Now in Achin and Shinwar districts the Taliban only target Daesh, they don't
> focus on the government a lot, they are planning for Daesh.[73]

Negotiations and agreements

When clashes started, IS-K's position was that a ceasefire with the Taliban was
only possible if they accepted in principle the idea of IS-K being entitled to
operate in Afghanistan alongside them.[74] Rapidly then, from an initial
attempt to be accepted as good neighbours, once friction started the IS-K
leadership escalated to an all-out clash, miscalculating its chances of winning
it. A province-level Taliban cadre admitted that there was pressure from Saudi
Arabia and Qatar not to fight IS-K, particularly on the Rahbari Shura as a
whole and on Akhtar Mansur himself. Mansur complied from November
2015–February 2016, as we have seen, but then turned against IS-K after his
relations with Saudi Arabia deteriorated and he edged instead closer to Iran
as a source of financial support.[75] The Qatari authorities were also reportedly
trying to mediate between Taliban and IS-K, and tried to organise a meeting
in Doha between them in the early phases of the confrontation.[76] Although
these high-level efforts were ultimately unsuccessful, even within the ranks of
the Quetta Shura some figures continued to maintain links with IS-K, accord-
ing to a senior IS-K source.[77] While the source might have wanted to deliber-
ately mislead, in January 2016 the Taliban leader Haibatullah listed 'having
links with IS-K' among the reasons for sacking sixteen shadow provincial
governors and other Taliban officials.[78] The same source in fact listed several
Taliban cadres of the Quetta Shura as negotiating with IS-K over joining it.

These included three provincial governors, a deputy governor, and several lower rank cadres and commanders.[79]

The Iranian Pasdaran identified Akhtar Mansur, the controversial 'supreme leader' of the Taliban (July 2015–June 2016), and more in general the Leadership (Rahbari) Council of the Quetta Shura, as those cooperating with IS-K in late 2015–early 2016, despite their original commitment to fight the rival group.

> At the beginning Akhtar Mansur wanted to deceive us: he took support from us but was against Daesh only in words. When we understood, we stopped our support for him. Akhtar Mohammad Mansur and the Rahbari Shura have been helping Daesh. Our relationship has not been good with them for the last eight months.[80]

This Iranian assessment was probably the result of the few months of Quetta Shura–IS-K cooperation between November 2015 and February 2016 (the interview was carried out in January 2016). First they cooperated against Mansur Dadullah, the head of a front allied with the Taliban breakaway faction of Mullah Rasool, known as the High Council of the Islamic Emirate. Then they also cooperated against Akhtar Mansur's arch-rival Abdul Qayum Zakir, at that time based in Iran. An IS-K cadre in Farah confirmed that IS-K/Quetta Shura cooperation was aimed against the Iran-based Taliban of Abdul Qayum Zakir and Mullah Naeem.[81] A source indicated that IS-K forces even fought alongside the Taliban of Akhtar Mansur, at least in Marjah and Nawzad.[82] Although by March 2016 Akhtar Mansur took a 180-degree turn and ordered his men again to crack down on IS-K, there remained a strong lobby in the Quetta Shura, even among close allies of Akhtar Mansur, advocating accommodation with IS-K; a prominent member was Helmand Governor Abdul Manan.[83]

This erratic attitude towards IS-K did not characterise only the Quetta Shura's behaviour. When Qari Baryal was still head of the Peshawar Shura Military Commission, he ordered the crackdown on IS-K, which eventually led to the Nangarhar war.[84] After he set off to form his own Shura of the North in early 2016, despite his close relations with Iran and reportedly even Russia, Qari Baryal stayed on good terms with IS-K, perhaps remembering his earlier costly mistake.[85] A source within IS-K indicated that Qari Baryal in fact signed a non-aggression agreement with Shamali Khilafat on 11 July 2015.[86] A second agreement with Abu Yasir al-Afghani on behalf of all of IS-K followed on 13 January 2016.[87]

For much of 2015 IS-K forces (Shamali Khilafat, Omar Ghazi group) in northern Afghanistan even supported Taliban operations in Badakhshan,

Takhar and Kunduz, until one of the members of the IS-K leadership, Faruq Safi, banned IS-K forces from carrying out joint operations with the Taliban under any circumstance.[88] According to an internal source, this cooperation with the Taliban of Qari Baryal was not authorised by the IS-K leadership, but was a personal decision of the leader of Shamali Khilafat, Abdul Shakoor Baghlani, following an approach by Qari Baryal. Baghlani's decision was however reportedly endorsed by the 'advisers' who accompanied his forces in the north.[89] Another IS-K source inside TKP seemed however to recognise the ceasefire when asked about it in January 2017; he predicted it would not last because of Iranian and Russian pressure on Qari Baryal to move against IS-K in the north.[90]

Throughout the north, until the last quarter of 2016 only a few commanders linked to Iran were actively pursuing and fighting IS-K groups; in Sar-i Pul, for example, only two commanders of Abdul Qayum Zakir were active.[91] Sheikh Mawlavi Abdul Rehmani, shadow governor of Jowzjan, was also seen by IS-K as a bitter rival, and one who had been involved in many clashes.[92] Towards the end of 2016, as Taliban leader Haibatullah was growing close to Iran and Russia, his closest ally in the north-east, Mullah Salam (the shadow governor of Kunduz), started attacking IS-K forces in Kunduz. Baryal, still committed to a ceasefire with IS-K, sacked him from the position of Military Leader of Kunduz for the Shura of the North.[93] In January, as Salam was discussing further operations against IS-K with envoys of Haibatullah, a suicide bomber struck, killing the envoys and severely injuring Mullah Salam, who died of his injuries a month later. The attack causes a significant worsening in the relations between Baryal and Haibatullah: Haibatullah wanted to intensify operations against IS-K, while as Baryal attributed the attack to the TKP faction in IS-K, he exonerated the north-eastern IS-K component groups of Omar Ghazi and Shamali Khilafat and refused to retaliate against them. Baryal may or may not have genuinely believed that TKP, the most hardline component group within IS-K, was trying to undermine the ceasefire between Shura of the North and local IS-K component groups, but certainly wanted to preserve the ceasefire for as long as possible.[94]

In Kunar, one of the provinces under the Peshawar Shura, IS-K and Taliban managed to keep good relations for a long period. From mid-2016 relations worsened following an offensive ordered by the Peshawar Shura against the TTP, to which IS-K objected. The Taliban groups most active against IS-K in Nangarhar from January onwards started deploying to Kunar at the end of that year. This pushed relations between Taliban and IS-K in Kunar towards

open war, which broke out in December 2016, with significant territorial losses for the Taliban and the defection of several commanders to IS-K. A ceasefire was re-established in early 2017.[95]

Similarly, for a period IS-K entertained friendly relations with Atiqullah Mahaz, a front affiliated with the Peshawar Shura. Many of its members joined IS-K. Even Atiqullah himself, the group's leader, for a period negotiated for a senior appointment with IS-K, before being denied it and breaking relations.[96]

Regardless of the status of relations between IS-K and Taliban shuras, IS-K seems to have been constantly negotiating with potential sympathisers among the ranks of the Taliban. The IS-K Amir (leader) of a north-eastern district, for example, claimed to be negotiating with several district-level governors and military leaders of both Quetta Shura and Shura of the North.[97] Despite maintaining relations with Serajuddin Haqqani, Azizullah Haqqani continued negotiating with at least four relatively senior Haqqani commanders.[98] A source close to Azizullah Haqqani indicated that these senior commanders of Serajuddin received funds from IS-K during 2015, in the range of $2–3 million each. While these seem hefty payments, it should be remembered that IS-K had an important presence in North Waziristan at that time, and needed to lobby Haqqani network members for their tolerance at least. Azizullah Haqqani was probably also hoping that his clients within the Haqqanis would eventually join him in IS-K.[99]

After Al-Afghani took over, the tendency of IS-K was to revert to the original approach of keeping a low profile and avoid, to the extent that this was possible, conflict with the Taliban. In practice, IS-K had to adopt a policy of local ceasefires, it being too late to be taken seriously as long-term good neighbours by the Taliban. By the summer of 2016 this new approach was fully fledged:

> We told all the Taliban, whether Peshawar Shura, Quetta Shura, Miran Shah Shura or others, that we had no problem with them so long as they did not carry out operations against us.[100]

The Taliban's reactions varied. On 19 July 2016, they agreed a ceasefire with IS-K in Nangarhar, where both resolved to re-orient their energies towards fighting the Afghan government instead of each other. Omar Khorasani for IS-K and Mullah Shireen for the Taliban's Quetta Shura signed the deal. The initiative appears to have come from IS-K, which accepted that it was not worth getting stuck in a permanent fight in Nangarhar against superior enemy forces and against the advice of its donors, not particularly interested in funding a war against the Taliban.[101] Clashes with the Taliban continued however

in other parts of the country, particularly Zabul in August–November 2016, Zazai (Paktia) in October 2016, and Kunar in December 2016.

Between the end of 2016 and early 2017 prospects of cooperation between IS-K and some Taliban groups seemed possible once again. From late 2016 onwards Serajuddin Haqqani was forced once again to adopt a soft approach towards IS-K. Serajuddin had approached his donors (often the same as IS-K's) to complain about IS-K prevarication after the Zazai district incident, only to be told that they expected him to start working towards an alliance with IS-K. The first example of the new trend was a cooperation agreement signed in April 2017 between the Haqqani network representative in Zabul, Mawlavi Raz Mohammad Zadran, and IS-K commander Mullah Mustafa. Then in May the two groups cooperated in a local offensive against Afghan government forces. The 31 May truck bomb attack in Kabul was also reported by IS-K sources as having been carried out in cooperation with the Haqqani network.[102]

Relations with Mullah Rasool's Shura and Obeidullah Ishaqzai's faction in the Quetta Shura

For a period in late 2015 IS-K appeared tempted by an alliance with the group opposing Akhtar Mohammad Mansur within the Quetta Shura, in particular

Map 9: Known Taliban-IS-K clashes from November 2014–July 2015[103]

Legend: 1=November 2014; 2=December 2014.

Dadullah Front leader Mansur Dadullah and the son of Mullah Omar, Mullah Yakub.[104] Mansur Dadullah indeed came very close to joining IS-K and for a short period actively cooperated with it in Zabul, during late summer/early autumn 2015, causing the press to report that he had joined wholeheartedly.[105] However, the selection of Mullah Rasool at the top of this group of dissidents, which called itself 'High Council of Afghanistan of the Islamic Emirate', marked the establishment of a relationship with, and the transfer of funds from, Iran. Rasool was chosen by the leaders of the Taliban opposition because Iran, the only source of funding still available, trusted him and had been forging links since 2012. This development also marked the end of all relations with IS-K, whose legitimacy was rejected entirely. Mansur Dadullah aligned with Rasool, while Yakub dropped out and withdrew temporarily from active life. The Rasool Shura, as it was mostly known, described the group as causing '*fitna*' (sedition) in July 2016.[106]

Only in autumn 2016 was there a relative rapprochement between the Shura of Rasool and IS-K, following the detention of Rasool in Pakistan and his replacement with Mullah Arif, who did not have good relations with Iran. Arif allied with the IMU and reached a neighbourly understanding with IS-K in order to resist the common enemy represented by the Quetta Shura.[107] By early 2017 the Rasool Shura was allied with the Obeidullah Ishaqzai faction of the Quetta Shura, which was opposed to the leadership of Haibatullah. Obeidullah shared the view of Arif and other leaders of the Rasool Shura that it was not in the Taliban's interest (nor that of Obeidullah or Arif's donors) to expend energy fighting IS-K. On that basis the Rasool Shura–Obeidullah alliance quickly negotiated a co-existence policy with IS-K, which allowed the group to re-establish a significant presence in western and south-western Afghanistan in areas where these two groups had a strong presence. In some cases the Taliban of Obeidullah and IS-K even negotiated agreements to share narcotics revenue, for example in Sangin and Musa Qala (Helmand). In Farah, for example, according to internal sources the presence of IS-K skyrocketed from 300 at the end of 2015, to over 900 in March. In Helmand, the presence of IS-K almost doubled from 450 in January 2016 to 850 in March 2017.[108]

Relations with the TTP

The official statement of the TTP at the announcement of the establishment of the Caliphate is telling:

> Oh our brothers, we are proud of you in your victories. We are with you in your happiness and your sorrow. In these troubled days, we call for your patience and

stability, especially now that all your enemies are united against you. Please put all your rivalries behind you [...] All Muslims in the world have great expectations of you [...] We are with you, we will provide you with Mujahideen [fighters] and with every possible support.[109]

Initially Fazlullah reportedly stated to his TTP colleagues who aspired to join IS that 'it is your choice whether you want to stay here with us or join with Daesh.'[110] In reality, the situation appears to have been tense from the early days, if already by the summer of 2014 the TTP leadership expelled Khalid Khurasani, the chief of the Momand Agency branch, for having advocated joining IS. Reportedly the expulsion was the result of AQ pressure.[111] The defection to IS-K of several senior TTP commanders in 2014–15 was the final straw, eventually leading to a serious deterioration in the relations between IS-K and TTP. Talks between Fazlullah and IS-K ended abruptly, even if there were never serious clashes between the two organisations.[112]

By 2015 the IS-K assessment of the TTP had turned much more negative:

> The Pakistani Taliban had sincere people in their midst fighting to raise the word of Allah and apply its pure Shari'a. After the proclamation of the Caliphate, many sincere members of the movement joined it and pledged allegiance to the Caliph. In this way, only the corrupt remained in the Pakistani Taliban and they and the Afghan Taliban resembled each other more and more. The only difference is that the Afghan Taliban is fighting our Wilayah according to the direct instructions of the Pakistani intelligence services. We also see divisions emerging within the Pakistani Taliban: at present, the faction that follows Fazlullah has pledged allegiance to Akhtar Mansur, that is to say, actually, to the Pakistani intelligence services.[113]

By June 2016 relations between IS-K and TTP had taken a new turn, as a result of worsening relations between TTP and the Quetta Shura. On 18 June Fazlullah and al-Afghani signed an agreement of non-belligerance, as a result—according to IS-K sources—of Taliban operations against both IS-K and TTP in Afghanistan.[114] Overall the relationship remained hostile, even though large-scale clashes were averted. The agreement worked better in Afghanistan, even if skirmishes still occurred in Nangarhar. In Pakistan the implementation was patchier, as TTP was burning the houses of those joining IS-K, and frequent skirmishes between the two organisations occurred in Bajaur, Mohmand Agency and Orakzai Agency. Only some local commanders among the Mehsud and in North Waziristan maintained relations with IS-K.[115]

The rivalry between TTP and TKP might also reflect tribal rivalries. TTP continued to attract commanders from the Yousafzai, Wazir, Afridi and Mohmand tribes, while TKP drew mainly from the Massoud tribe and Orakzai tribe, although at a later stage many Afridis joined it.[116]

Relations with Al-Qaida

AQ was almost as troubled by the proclamation of the Caliphate as the Taliban, given its declaration of allegiance to the Amir al-Mu'minin. Like the Taliban, however, AQ was fully aware of the potentially deligitimising impact of being seen as fighting another jihadist organisation, in the eyes of its donors first and foremost. In these early days of IS in Khorasan, AQ tried to maintain good relations with them.[117] As of late 2014 IS-K sources were even describing their relations with AQ as friendly, and described the differences between AQ and IS as follows:[118]

> This is the difference between Al Qaida and us: Al Qaida only targets Americans and British and they are controlled by Ayman Al Zawahiri. We target Americans, NATO and the Afghan government, and also those groups which are against the Sunnis.[119]

Reportedly the leader of AQ in Afghanistan and Pakistan, Faruq al Qahtani, cooperated with IS for a period, training (together with about fifteen other AQ cadres) Afghan and Pakistani volunteers to be sent to IS-Central in Syria.[120] Al Qahtani then dropped his cooperation with IS-K, but some of his men joined the rival group outright.[121] An AQ source admitted that of the group's members in Afghanistan, about eighty had joined IS-K over the years, mostly in 2014.[122]

The relationship with Al-Qaida worsened markedly during 2015.[123] However, in Kunar IS-K and AQ reached a ceasefire in the summer of 2016, which included non-interference agreement between themselves and also the TTP. The agreement banned IS-K and AQ from recruiting each other's members, but not from entering each other's areas.[124] An AQ source indicated that TTP played a role in the ceasefire, putting strong pressure on AQ to negotiate, despite their being disinclined to do so. The ceasefire was controversial within AQ because of the fear that IS-K would exploit the ceasefire to consolidate its presence in Kunar before challenging AQ again.[125] In early 2017 the ceasefire did indeed collapse, as new IS Special Representative Abu Hamza decided to abrogate it and demand instead that AQ either ally with IS-K, or flee Kunar. The killing of al-Qahtani in a US drone strike in November 2016 may have

precipitated the worsening in relations, as he had close personal relations with IS-K and IS-Central, which probably facilitated reaching an understanding. IS-K sources indicated that AQ started relocating its forces in Kunar as a result, allowing IS-K to take over several valleys in Ghazi Abad, Pech, Chapa Dara, Sirkanay, Marawara and Nari. One AQ cadre confirmed the losses.[126]

For AQ the emergence of IS in general was a major challenge. It tried to address it by strengthening its allegiance to Mullah Omar, as Leader of the Faithful (as he started calling himself in 1996). Until Al-Baghdadi proclaimed himself Caliph, AQ's leader Al-Zawahiri, like Bin Laden before him, had not been paying much attention to Mullah Omar's fatwas. Al-Zawahiri stated clearly in 2008 that Mullah Omar was just the leader of the Afghan Taliban:

> Zawahiri, for instance, had argued the opposite case. In 2008, asked the same question posed to Bin Laden above, Zawahiri responded: 'Mullah Muhammad 'Umar—may God protect him—is the emir of the Islamic Emirate of Afghanistan and whoever joins it, Sheikh Osama Bin Laden—may God protect him—being one of his soldiers. As for [the identity of] commander of the faithful across the world, this is the leader of the caliphal state that we, along with every faithful Muslim, are striving to restore, God willing.' Here Zawahiri denied that all Muslims must give *bay'a* to Mullah 'Umar, the caliph-in-waiting having not yet emerged.[127]

Only in July 2014 did Al-Zawahiri start portraying Mullah Omar as a kind of proto-Caliph.[128]

> Al-Qaeda's media wing released an old video of Bin Laden explaining his decision to give his oath of allegiance to Mullah Omar as commander of the faithful. A questioner asked Bin Laden if his oath implied that he considered Mullah Omar to possess 'supreme leadership,' the prerogative of the caliphs, which Bin Laden affirmed. Later that same month, al-Qaeda released a newsletter that began with a renewal of the oath of allegiance to the 'Commander of the Faithful Mullah Muhammad Omar' and 'affirm[ed] that al-Qaeda and its branches in all locales are soldiers in his army, acting under his victorious banner.'[129]

In subsequent occasions AQ continued to portray Mullah Omar as leader of the 'call of jihad' and the Taliban as the 'the hope of the [Muslim] community for the revival of the caliphate.'[130] The revelation in July 2015 that Mullah Omar had in fact died two years earlier and that Akhtar Mansur had deliberately kept his death secret was therefore widely perceived as a terrible blow for AQ.[131] The situation was only made worse by the fact that Akhtar Mansur, who managed to get himself elected as successor to Mullah Omar, had an agenda of reconciliation with the Kabul government, which of course did not suit AQ. Al-Zawahiri had no option but to recognise Mansur

as leader without too much fanfare. Relations with the Quetta Shura started worsening again and soon according to an internal source AQ was cutting all funding to Mansur, re-orienting it towards hardline Taliban in Quetta and elsewhere.[132]

Towards accommodation?

Large portions of the Taliban have never fought IS-K: the Shura of the North and the Haqqanis in particular. As of early 2017, the majority of the Quetta Shura's forces were also opposed to fighting them, and in many cases had agreements with them, as did the Rasool Shura. Taliban supreme leader Haibatullah was quite isolated in his efforts to combat the threat of IS-K, having only the support of the Pasdaran-controlled Mashhad Office. Iranian influence ensures that there will remain an anti-IS-K faction within the Taliban, but Haibatullah is so weak that he may not remain in power for long. A change at the top of the Taliban would be more likely to bring to power an advocate of accommodation with IS-K. After all, the title of Amir al-Mu'minin (Leader of the Faithful), which was first passed on to Akhtar Mansur and then to Haibatullah, has lost much of its aura after the death of Mullah Omar and the constant Taliban infighting. Clearly most Taliban do not take the title very seriously anymore if they have been regularly refusing to accept orders, first from Mansur and even more so from Haibatullah afterwards.[133]

If there is no real Amir al-Mu'minin, the rationale for fighting IS-K becomes less clear for many Taliban, and co-existence easier to conceive. Concern that any agreement with IS-K might only be temporary may well be justified, considering the fate of the allies of IS in northern Iraq, but many Taliban leaders seem to think that such a risk would not apply to them, at least in the foreseeable future.

9

THE DEAD END OF SALAFISM
AND IS-K ADAPTATION

Despite some noticeable improvements in IS-K's capacity compared to the pre-existing jihadist organisations in 'Khorasan', the organisation was dealing with an extremely fragmented social and polical environment, encompassing nine different states. Some of these states were in turn were characterised by considerable internal social and political segmentation: Afghanistan more than any other. Inevitably fragmentation and segmentation were to be reflected to some degree inside IS-K. In addition, IS-K appeared in Khorasan as the carrier of a new political and organisational model, at odds with local political cultures. This too was bound to create some backlash. Within a few months of its launch, IS-K entered a crisis that lasted at least sixteen months, despite attempts (originating in Mosul) to resolve it.

Leadership rifts

From its early days IS-K was riven by multiple rivalries among its leaders. The first rift to emerge was between Muslim Dost and the leadership of TKK. In January 2015 Muslim Dost had been 'parked' in the leadership shura, while the plan was to absorb his men into TKK.[1] As a result, he quit to join Abdul Rauf Khadim in Khilafat Afghan. A second rift then involved Muslim Dost and Khadim (see also Chapter 1, 'Khilafat Afghan and Muslim Dost's group'). A senior IS-K source explained the reasons behind the rift:

Mullah Abdul Rahim Muslim Dost refused to listen to Abdul Rauf Khadim and did things independently, and this was the reason that Mullah Muslim Dost was removed from his position, at which point he formed his own group.[2]

According to the same source, interference from Iraq played a role in the splitting of Khilafat Afghan, with the head of the Military Shura of Iraq, Abu Suleiman, inviting Muslim Dost, whose men were mostly veterans of Syria, to set up a separate group and offering to support it.[3] This rift was quickly concluded by Muslim Dost setting up his own group. It seems clear that rifts were being resolved through the multiplication of component groups inside IS-K. Although a source within one of the latest component groups to be recognised by IS insisted that Al-Baghdadi had no objection towards the creation of new groups,[4] the enemies of IS saw the persistent division of IS-K in multiple component groups as an opportunity.

> This is a problem for them. We have also been trying to make different groups and divisions between them. Now there is a divide between the Afghan Daesh and the Pakistani Daesh. […] We want the Taliban Atiqullah's mahaz [front] to join Daesh and then create problems and divisions. We told Atiqullah's people to join Daesh. We do this to increase the divisions in Daesh. The fighting between the Taliban and Daesh in Nangarhar Province is due to the men of Atiqullah's *mahaz*.[5]

Whether or not the Iranian officer's claims were well-founded, Al-Baghdadi surely realised the dangers of IS-K's internal divisions, given IS-Central's experience. He had to accept the fragmented character of IS-K as a necessary evil in the short term, for all his own centralising tendencies. His attempts to push the founding groups toward a full merger by April 2015 failed miserably despite repeated efforts, as discussed in Chapter 4. The rift between the Afghans and the Pakistanis in IS-K was sparked by the 'cruel activities' of two former TTP commanders in Mohmand Valley, Obeidullah Peshawari and Mawlavi Khalid Mansur.[6]

Local sources all agree that IS-K had committed major abuses in Nangarhar and particularly Achin and Kot, looting, burning, or seizing houses, kidnapping villagers for ransom, forcing local families to marry off widows and unmarried girls, and carrying out gruesome executions. At least 17,000 villagers were displaced.[7] IS-K also punished allegedly hostile elements (who fled its domination) by allowing Daesh supporters and sympathisers to cultivate their land.[8]

One episode, mentioned in the press, concerned the execution of a woman for working at a private university.[9] Kidnapping of women, to be exchanged for IS prisoners, was also reported.[10] Some sources external to IS-K did not see

much difference between Afghan and Pakistani IS-K fighters in Nangarhar.[11] However one former member of IS-K indicated that Muslim Dost's groups in Chaparhar had a good relationship with elders throughout his stay in the organisation, contrary to what was going on in the neighbouring districts under TKP and TKK control.[12]

Whatever the case, external sources confirmed the seriousness of the rift between, in particular, Muslim Dost, Faruq Safi and Omar Khorasani on one side and Hafiz Saeed on the other.[13] Muslim Dost and Safi demanded the replacement of Hafiz Saeed, but TKP refused and even threatened a split if the leader was unseated. They also demanded the withdrawal to Pakistan of TKP forces within a month.[14] Muslim Dost had already been at loggerheads with Hafiz Saeed, whose governorship he coveted and who had been attempting to marginalise him. At the peak of this rift, rumours started circulating in Helmand that Muslim Dost had rejoined the Taliban.[15] Even some low-level IS-K sources stated the same.[16] Muslim Dost even went public with his opposition to Hafiz Saeed and accused IS-K of being just another stooge of the Pakistanis.[17] The violent behaviour of TKP provided a useful opportunity for him to press for Hafiz's replacement. A senior TKP commander commented:

> The replacement of Hafiz Saeed is not acceptable to us. If he is changed, then we will surely be divided into two groups and two provinces. So this is not possible.[18]

TKP and Afghan commanders close to it rejected Muslim Dost's accusations and refused to admit having killed any innocent civilians, insisting that all victims of the gruesome executions it carried out were either spies or Taliban.[19] TKP sources described the rift in these terms:

> TKP people did not commit any violence against the villagers in Nangarhar Province. TKP is violent against those people who are opposed to Wilayat Khorasan [Khorasan province, i.e. the IS-K project] whether they are in Afghanistan or in Pakistan. On the other hand, if someone is not against us, then we do not say anything to him or her. The people that we killed in Nangarhar province were against Wilayat Khorasan. This action is both beneficial for us and also beneficial for Muslim Dost. He opposed this and asked why we killed these people. Saeed Hafiz said that if anyone is against us we will kill them; this is the only problem we had with these people.[20]

> We have a very good relationship with the villagers, we know how to behave with them and don't need anybody's advice on that. We have no problem with innocent villagers, but of course when we capture a spy among the villagers or arrest someone accused of having links with the Taliban, government or other enemies, we have to administer a very strong punishment, either to behead him,

hang him or shoot him. Ever since we started our activities in Nangarhar province, I don't remember us killing any innocent villagers.[21]

At one point Muslim Dost made an attempt to claim the governorship for himself and, according to his supporters, in October 2015 his appointment was supported by the other component groups (except, of course, for TKP).[22]

Now Wilayat Khorasan belongs to Muslim Dost, not Hafiz Saeed. He will now lead Wilayat Khorasan. Muslim Dost does not have a good relationship with Hafiz Saeed, and so he will have to move operations to Pakistan and leave Afghanistan, where he has been very cruel to the Afghan people, killing small children, damaging school, and killing elders and innocents. All the groups in Khorasan accept Muslim Dost as leader. TKP is not part of Khorasan anymore. Therefore, Farooq Safi and our leader Muslim Dost are talking with Al-Baghdadi and he will eject Hafiz Saeed and Tehrik Khilafat Pakistan from IS-K.[23]

According to a source, Muslim Dost actually expelled some TKP commanders from Nangarhar, forcing them to return to Pakistan with their families.[24] Omar Khorasani of TKK ordered TKP not to carry out operations in Afghanistan without being accompanied by Afghan IS-K units, but TKP did not comply.[25] Muslim Dost and Omar Khorasani's criticism of Hafiz Saeed and his men undoubtedly echoed far and wide among IS-K Afghans of various tendencies, including senior figures such as Faruq Safi, although by no means all Afghan IS-K commanders agreed with the criticism or dared to criticise Hafiz Saeed.[26] As the number of Afghans in IS-K kept rising, TKP's involvement in Afghanistan became less necessary, leading to demands that TKP should focus on Pakistan.[27]

For several months between the end of 2015 and spring 2016, the majority of the Afghan IS-K leaders refused to recognise Hafiz Saeed as governor of Khorasan.[28] The rift paralysed IS-K to a large degree. According to one source, the rift between the Pakistanis and the Afghans was one of the reasons why IS-K reduced its operations in Nangarhar and pulled out most of its forces in the first five months of 2016.[29]

The killing of Hafiz Saeed Khan in August 2016 ended the old leadership rift, but might have started new ones.[30] Hasibullah Logari was appointed as temporary 'governor' of Khorasan. As the name suggests, he was an Afghan from Logar (Azra district), who studied in Pakistani madrasas. He spent fourteen months in Syria with IS, before returning to Pakistan. He was considered personally close to Al-Baghdadi's Special Envoy to Khorasan, Al-Afghani, as well as to Muslim Dost, Omar Khorasani and Sa'ad Emarati (who was killed shortly after Logari's appointment in a drone strike in Nangarhar), among the

most important Afghan IS-K figures. Logari was a member of TKK. A long-term replacement was supposed to be chosen later, but at last, if temporarily, the Afghans in IS-K seemed to have gained the upper hand. Indeed several senior Pakistani figures in IS-K objected to Logari's selection. According to a IS-K commander, among them were spokesman Shahidullah Shahid, Omar Mansur (chief of IS-K in the Lal Masjid area), Obeidullah Peshawari (head of IS-K in Peshawar) and Hassan Swati (head in Swat), not least on the grounds that IS-K recruitment in Pakistan was increasing much faster than in Afghanistan. Some other senior Pakistanis in IS-K kept silent, however, including Hafiz Dawlat Khan (head in Kurram), Khalid Mansur (head in Hangu) and Abu Bakr (head in Bajaur). The situation was temporarily defused with the clarification that the appointment was a temporary one, but the wound was to be re-opened later.[31]

The killing of Logari—in May 2017 during a US Special Forces raid—started the biggest leadership quarrel within the ranks of IS-K. Probably as a result of the constant targeting of the IS-K leadership by US strikes, the Military Shura of IS-K on 22 May chose Aslam Faruqi, a former LeT commander, as the new governor of Khorasan. A Pashtun Afridi born in 1977 in Bara, Faruqi joined LeT in 2004 and operated in Afghanistan from 2007–14, before deploying to Syria in 2014. There he joined IS, before returning to Pakistan in 2016. A IS-K source indicated that the choice was the result of contacts with the Pakistani ISI, which hinted to IS-K the possibility of a trade off: the appointment of a leader linked to the ISI and the cessation of attacks against Pakistani government targets, in return for access to safe havens in Pakistan. The rapprochement with the ISI was in line with the lobbying that the Haqqani network was engaged in, as a result of its links with the Azizullah Haqqani group. Faruqi had reportedly been close to both Abu Yasir al-Afghani and Logari. He received the support of his own group, TKP, and of three Afghan component groups: TKK, Azizullah Haqqani's and Muslim Dost's.[32]

Faruqi's main selling point, his closeness to the ISI, was however also the source of strong opposition to his appointment within the ranks of IS-K. The Central Asians of the Omar Ghazi Group, the Chinese Muslims of the Gansu Hui group and the Afghans of Shamali Khilafat all rejected Faruqi, with the encouragement of the external allies of the IMU and other Central Asian and Chinese Muslim groups. An Uzbek Omar Ghazi commander recently returned from Syria, Moawiya, was chosen as the leader of the IS-K opposition to Faruqi. Moawiya was reportedly sent from Syria to act as Logari's

deputy and was close to Gul Morad Halimov. The tension between the two groups was running high in June 2017 and at least one armed clash was reported in Nangarhar (Chaparhar and Achin) between them. The Moawiya faction started withdrawing men from eastern and sourthern Afghanistan, concentrating them along the Central Asian border. The leadership of IS-Central tried to mediate between the two factions and sent two representatives to Khorasan for this purpose, but without success as of July 2017.[33]

The alienation of the villagers

From the point of view of the local communities affected by IS-K's emergence, it was like a bolt out of the blue.

> Seven or eight months ago Daesh suddenly appeared in Achin district and started their activities. Daesh did not start like the Taliban, which began with ten fighters and slowly expanded, but instead suddenly appeared in our district with hundreds of fighters. The commanders and fighters currently in Achin were with the TTP and were fighting against the Pakistani government, I don't know that why suddenly they changed sides and turned to Daesh.[34]

Although this sudden show of strength did not require discretely seeking local support, IS-K instructions to its units had from the beginning been to behave well with the villagers, and efforts were made to implement these orders. In particular they were asked by the leadership not to take food from villagers, and to rely instead on IS-K logistics.[35] Only occasionally IS-K teams, arriving in a village late at night and unable to buy food, would ask villagers who could afford it to bring food for them to the mosque.[36] The state schools were initially left open.[37] The practice of not taking food from villagers did not, however, apply to Nangarhar, or at least not always and not everywhere.[38] Particularly interesting was the case of TTP fighters, whose abusive behaviour towards locals in Nangarhar changed overnight once they joined IS-K (before turning abusive again):

> When these people were operating under the name of TTP, they were very aggressive and didn't behave well toward the villagers. Most of them were from Pakistan and they didn't care about Afghan villagers. When they turned to Daesh and met with the villagers and elders, they became very kind and told the villagers that they had joined Khilafat-i Islami and their aim or mission was only to fight against the Pakistani government and Americans. They told us that they don't have any problems with Afghan government staff and the villagers. But about a after they joined Khilafat-i Islami their attitude changed and they became very aggressive toward the villagers and Afghan government staff.[39]

For a period IS-K also behaved courteously with shopkepeers:

> Around nine months ago I was in De Baba Bazaar and saw a group of ten people with black masks and black dress, who I presumed were Daesh. They stopped by a shop there. After they left the bazaar, I went to the shopkeeper and asked about the group, the shopkeeper told me that he had asked them to introduce themselves, and they told him that they belonged to Daesh. The shopkeeper told me that after they had bought what they wanted, they left 500 Afs as gift.[40]

In their areas of control, IS-K would regularly patrol the villages and particularly the bazaar, which they visited two to three times a week, at times to collect tax.[41] There appears to have been little communication between the small IS-K patrol teams and the villagers. Even in Kajaki, according to local elders, IS-K teams did not speak much to villagers, and if they did it was to deliver their propaganda against the Taliban or the Americans, or to remind them of the rules of behaviour. They would also stop vehicles on the road, delivering the same message: that they were there to bring real Shari'a.[42] They would play messages on the loudspeaker, saying that they belonged to the Islamic State and that their leader was Al-Baghdadi. The villagers were not particularly interested, but not upset either by this propaganda.[43]

All was well when IS-K offered villagers better conditions than the Taliban, despite the heavy presence of foreign fighters in its ranks in some areas. However, at the same time IS-K groups were told to fully implement Shari'a as understood by the Salafis: bans on the drug trade, television, music, and smoking smoking, in addition to compulsory prayer in the mosque five times a day and girls being married off as soon as they reached puberty, plus the usual punishments for theft and murder. Transgressions were swiftly and very seriously punished. Moreover, the initial 'honeymoon' in which schools and clinics were left open ended soon and they were shut down. There were also reports of IS-K destroying shrines.[44]

Even in Helmand, where Khadim had a good understanding with local elders, his forces implemented the ban on music, watching TV, smoking, and visiting shrines.[45]

> In this regard they were very aggressive, more aggressive than the Taliban. If the Taliban caught villagers listening to music they would only beat that villager and release him, but when Daesh caught a villager listening to music, they beat him and also jailed him for one month and twenty days.[46]

There was in fact a commander in Kajaki, Hafiz Nurullah, whose task was the implementation of IS-K behaviour rules.[47] IS-K spies in the villages were also instructed to report on fellow villagers breaking IS-K rules.

> A few days ago one of the Daesh commander by the name of Mullah Mansoor called a villager and told him that they have reports that he had been watching TV. He threatened him and told him that very soon they would come to see him.[48]

The ban on the drug trade was effectively and ruthlessly implemented, despite the loss of revenue it caused for IS-K.[49] A senior IS-K source linked the ban on the poppies to the arrival of Al-Afghani and the direct instructions that he was carrying from Al-Baghdadi.[50] Transgressors were fined 50,000 Afs and were also jailed.

IS-Central and IS-K alike assumed that bringing 'real Islam' to Afghan villagers would have been a welcome initiative. Indeed these strictures did not prevent some Shinwari sub-tribes and clans from supporting IS-K; it was only the atrocities that IS-K practiced from July onwards that may have alienated even this initial support, according to external observers.[51] However, many of the population objected strongly to IS-K's strict rules:[52]

> People are not happy with Daesh because of their Salafi ideas. People are saying that Daesh came to Afghanistan to change the religion of the Afghan people. Daesh came to Afghanistan to spread Salafi ideas among Muslims and most of the villagers think that Daesh is a project of Israel. I told you that villagers are happy to accept the Taliban with all their bad behaviour because the Taliban at least follow Shari'a and the Holy Qur'an, but they will not accept Daesh, even despite any of their good behaviour.[53]

> People hate Daesh because they have prevented people from indulging in their traditions, like praying at shrines.[54]

> Daesh has some laws which are against Islam and against the villagers' traditions. Daesh don't let the people to go to shrines to pray nor let the people give charity (food, clothes and money) to the poor, if someone wants to give *Zakat* or charity, they have to give it to Daesh and not to the poor villagers.[55]

> People don't like Daesh, as they think that Daesh is not Muslim but instead belongs to the Wahhabi religion.[56]

> The Taliban are very aggressive as always but Daesh tend to be very friendly. The Taliban follow the Shari'a, which is acceptable to Muslims, but unfortunately Daesh follow Salafi ideas which are against Islam and therefore not acceptable to the Muslims.[57]

The villagers perceived the Taliban's imposition of Shari'a as much more tolerable than IS-K's version of it. Gradually the initial welcome started wearing out as IS-K men used extreme coercion every time somebody violated one of the rules they were imposing. In one village of Helmand, a villager was jailed for fifteen days because they found a cigarette in his pocket.[58]

> Villagers were happy with the behaviour of Daesh, when I saw them for the first time in our bazaar, while they were talking with shopkeepers they were very friendly, and we had also heard from other villagers in Loy Naicha and the surrounding areas that Daesh were friendly [...]. But when I saw Daesh fighters arresting a villager, they were very aggressive. [...] From what I saw and heard from other villagers, Daesh were better in their behaviour than Taliban. But I have to also mention that they were forcing people to follow some acts which were against Islam and our traditions.[59]

Things started getting even worse after IS-K started being regularly targeted in airstrikes.

> When there are airstrikes directed at their fighters and their men are killed, they become more aggressive with the villagers, as they think that these villagers reported to the Americans or Afghan government about their bases. They usually then come to the villages and arrest some villagers. Daesh cannot learn about humanity from other people, they are like brutal animals that only know attacking and killing.[60]

For example, after Khadim's killing the behaviour of IS-K started getting more aggressive, with frequent jailings (up to 50 arrests in Kajaki alone) and extortion of money from local wealthy families.[61] Elders suggest that IS-K was usually too reliant on the information provided by its spies, who might have been providing bad tips against local rivals.[62] Gradually IS-K patrols became more and more aggressive:

> I witnessed Daesh people beating up a motorbike rider who wasn't able to give way for a Daesh vehicle to overtake him in the street; the Daesh fighters got out and beat the person very badly.[63]

Compared to Helmand, in Nangarhar IS-K left much worse memories among the elders, who viewed the group as a collection of lumpen Pakistanis with no honour and no respect.[64] The strong presence of Afghan Salafis in the area as well might have strengthened the tendency to adopt a tough approach towards the population. As a former member of IS-K pointed out, the Salafis had always been a source of trouble within the Taliban as well, constantly violating the Taliban's rules of engagement and supporting hardline positions within the organisation.[65] IS-K members dismiss the importance of the distinction between Afghans and Pakistanis, asserting that 'we are all Pashtuns',[66] but elders see things differently:

> When they interact with the villagers, they shout at them rather than talk, and they never ask for advice from the elders as the Taliban are doing.[67]

It would seem that IS-K leaders felt that 'hearts and minds' policies were only needed for the very early stages of deployment to new areas of operations,

or alternatively that as fighting started their commanders on the ground rapidly lost their nerve. IS-K relied upon terror tactics after the initial honeymoon was broken, and were certainly effective in a way:

> They became very aggressive and really scared everyone when they bombed a few of our villagers and villagers from other districts, then published their video. After that video Daesh in Shinwar districts became infamous. The villagers were terrified of them and the elders understood that this group is very aggressive and came here only to kill Muslims.[68]

One elder in Kajaki commented that

> I think that Daesh is a group made for fighting, and they are not in Afghanistan to seize control of the government in the future. [In contrast], the Taliban is fighting to establish an Islamic government one day. We can at least say that Taliban could become a political group but not Daesh.[69]

By the time the executions started there was naturally little space left for a soft approach. In one small cluster of villages in Nangarhar, at least six executions occurred in the eight months between May 2015 and January 2016.[70]

Enter Abu Yasir al-Afghani

The growing trouble IS-K found itself in during the summer of 2015 forced IS-Central to send a new Special Envoy with full powers to make the necessary changes and sort the situation out. Al-Baghdadi chose Abu Yasir al-Afghani (see Chapter 4 for a biography).

IS-K sources insist that Al-Afghani resolved the Muslim Dost and Wahidi conflict, although the two leaders still kept their groups separated.[71] In late 2015, Muslim Dost and Hafiz Saeed each sent a representative to Mosul to meet Al-Baghdadi to resolve their differences, but even that did not work, in part because Al-Baghdadi was busy elsewhere and could not meet them. Another meeting was called for February 2016.[72] After these efforts by IS-Central to deal with the crisis failed, Abu Yasir al-Afghani was tasked with resolving the issue along with two other envoys from ISIS, Abu Mustafa Anbari and Abu Azeem Al Khorasani. He was to end up spending a substantial amount of time and energy trying to fix the problem.[73] Reportedly the Afghans and the Pakistanis eventually had to mend fences after Al-Afghani and the donors to IS-K threatened to cut funding to them.[74] Al-Baghdadi was reportedly very angry with them.[75] A source opposed to IS-K also confirmed that an agreement was reached.[76]

The TKP commanders continued occupying Mohmand valley, on condition that they would only occupy or destroy the properties of the enemies of IS-K (Taliban members and employees of the Afghan government):

We told them 'you must not capture the houses of civilians, you must seize the houses of Taliban and police or those local people who stand against IS'. They acceded to this. Two or three days ago we burned the houses of local people who stood against us. They were not common people; they were people who were against us. In these activities there were no Pakistanis with us, we all were Afghans. Now there are not any kinds of problems, all the problems are finished.[77]

In reality, despite assertions that Abu Yasir al-Afghani had resolved the issue, atrocities continued (if on a smaller scale) and were still going on in the summer of 2016.[78]

Still Daesh is killing people, but before they killed everyone without any evidence, whereas now they are not killing everyone. Before they were also saying different things, like that those women whose husbands had died needed to get another husband, and that all unmarried girls must marry, and that people should place a flag on their roof to signal there is a girl or a woman whose husband died. Daesh said, if these kinds of women and girls are not getting husbands, then we will get them married, but nowadays these things have changed, from the Daesh side the pressure has decreased a little.[79]

The stories about IS-K forcing unmarried women to marry IS-K fighters without dowry did not become reality, but it did force women from the farming fields to stay segregated at home.[80]

The resilience of Hafiz Saeed and TKP in indulging in abusive behaviour in the face of criticism from within IS-K and even from Al-Afghani is in part explained by the fact that Hafiz Saeed controlled the logistics of IS-K in Nangarhar and had the whole TKP to back him up, compared to an Afghan IS-K presence which was much more dispersed. This was not a negotiation between parties of equal standing.[81] The Afghan critics of Hafiz Saeed were left congratulating themselves for having contained TKP behaviour:

The people of Hafiz Saeed were cruel and brutal against the common people in Nangarhar province. If Muslim Dost hadn't criticised Hafiz Saeed, maybe Hafiz Saeed's people would have increased these cruel and brutal activities against the common people of Afghanistan in Nangarhar Province.[82]

At one point Bakhtiar, one of IS-K's main figures in Nangarhar, was even detained by TKP for a few months over his cricitism of their behaviour. The detention caused another major upset and one of his combat groups (thirty men in total) even surrendered to the NDS in protest in October 2015.[83]

After Bakhtiar's release by Al-Afghani he returned to his job as Chief of Intelligence for Nangarhar.[84]

Special Envoy Al-Afghani also imposed a new line of mending fences with the Taliban and other jihadist groups; he was most successful in northern Afghanistan and also with the TTP to some extent (see Chapter 8). In most other places he could only achieve temporary truces, as the Taliban had by then been made aware that IS-K's ultimate aim was to replace them.[85]

Al-Afghani was also credited with replacing several cadres in the military and financial fields, and with increasing discipline. Al-Afghani interviewed many commanders and based on his findings, replaced a number of them.[86] In Kunar, for example, 40 per cent were replaced.[87]

Al-Afghani was less successful in the task of looking into the issue of unified leadership and particularly of finding a suitable appointee as leader of the TKK. As explained in Chapter 2, IS-K was from the beginning structured as a diarchy, with the governor of Wilayat Khorasan and the head of the TKK ranked at the same level in terms of authority. However, consensus on the name of the TKK head could never be arrived upon. Al-Afghani toured the different areas of activity of IS-K for consultation, but he too could not resolve this issue.[88] When he was posted to Khorasan in November 2015, he was also nominated as acting head of the TKK; he immediately proceeded to overhaul the leadership structure of the TKK, appointing new people.[89] Significantly, as of November 2016 Al-Baghdadi had not yet chosen the leader of the TKK despite repeated promises to address the issue 'very soon' from April 2015 onwards; the names of several candidates had been circulating for some time: Farooq Safi, Hafiz Saeed Khan, Abu Yasir al-Afghani and Qari Wahidullah Alizai.[90] As discussed above, Muslim Dost put himself forward as a candidate, but was not popular among all IS-K leaders and perhaps with IS-Central also, and so he was ruled out as a serious contender.[91]

Al-Afghani was also busy purging IS-K of corrupt practices, which had proliferated before his arrival. He found widespread corruption in the Finance Commission, and had to completely overhaul it, replacing most of the senior cadres and punishing some, inserting IS advisers in it and moving all offices.[92] There were also accusations that the Commission was hiring people using nepotistic practices.[93] The head of the Finance Commission, Mawlavi Noor Ahmad Zadran was accused of having misappropriated $10 million and was detained. Three other senior members of the Commission were fired (out of a total of five). The representatives of the commission in the provinces were also replaced. Mawlavi Abdul Ahad Wasall was appointed

as the new head.[94] Zadran was later executed in Achin on 16 May 2016, as was the representative of the Finance Commission in Nangarhar, Mawlavi Mohammad Zubir. Another fourteen members of the commission were tried, but their fate is unknown.[95]

While corruption issues were being investigated, for two months IS-K operated without any contractors in logistics, before new contracts were issued. Most if not all of the private companies contracted to cover logistics were replaced as well, as it was also found that some companies were bribing the cadres in charge of logistics in order to overcharge IS-K, or were colluding with them to produce fake contracts, or again were delivering goods of inferior quality.[96]

In order to prevent future corruption, Al-Afghani established a new rule, preventing the Finance Commission from issuing any new contract over 1 million Afs without the approval of the Special Envoy. He also imposed a rule that records of all activities should be kept.[97] Contractors started being monitored and some cadres were tasked with keeping an eye on bazaar prices, in order to make sure the contractors were not overcharging.[98] Whether or not the reformed system was better at preventing corruption is not possible to say based on the available information.

Epilogue: preparing for Mosul's fall

By early 2017 there were signs that the leadership of IS-Central was preparing IS-K to brace for the impact of the fall of Mosul and possibly the complete loss of Raqqa as well, and for its increased responsibilities in that event. According to IS-K sources, the head of the Military Commission in Mosul (by then effectively relocated near the Syrian border) Gulmorad Halimov visited Khorasan in March 2017 for a couple of weeks, visiting various locations to boost morale, inspect the preparation of the forces, and boost negotiations with various Central Asian groups to implement plans to merge them into IS-K.[99] Then a few weeks later Abu Yasir al-Afghani also returned to Afghanistan, possibly also to conduct inspections and boost morale, but was caught in the bombing of an IS-K tunnel complex in Achin in April and killed.[100] These two visits seem to suggest that IS-Central wants Khorasan to be ready to host some of the leaders should they need to seek refuge there, and to upgrade operations, taking on the mantle of the primary IS battlefront. They also suggest that IS-Central is worried about the potential impact of military defeat in Iraq and Syria.

The possible impact on the fall of Mosul on IS-K's morale is not mere speculation. Hundreds of IMU members defected back to AQ in Afghanistan and Uzbekistan during the latter part of 2016 and early 2017, depriving IS-K of most of its already limited foothold in Uzbekistan; a few (about thirty-five) even made it back from Syria to Afghanistan to escape IS-Central.[101]

At the same time it is also clear that IS-K has not completely resolved its internal issues yet. A council planned for March 2017 to select a permanent governor of Wilayat Khorasan, in place of interim appointment Hasibullah Logari, was cancelled because of the 'difficulties IS was going through' at that time. It is likely that the real reason was to avoid a choice that would be divisive, at a time when IS-K was under military and psychological pressure.[102]

As of August 2017, two months after the fall of Mosul, there was no obvious sign of IS-K evaporating or disintegrating, but the leadership crisis described in 'Leadership Rifts' above and which slightly preceded the actual fall of IS in Mosul was clearly linked to the military difficulties of IS in Iraq and Syria.

CONCLUSION

More than spin

IS-K was not a mere media operation, nor an opportunistic exploitation of a successful brand of jihadism. It was a genuine attempt by the leadership of IS-Central to expand into what they considered a promising environment. To them, 'promising' did not mean that there was a chance of setting deep roots in the countries of the region (a concern that might have even been alien to their mindset), but rather that turmoil among the existing jihadist groups and dissatisfaction among their donors over their performance seemed to offer opportunities for a new entrant. If IS could attract a substantial number of fighters and commanders from the existing jihadist organisations and secure sufficient funding, it could establish a beachhead in Khorasan and from there deploy its renowned military and organisational skills to great effect.

In this sense IS-K, like IS-Central itself, is really a product of decades of conflict in the region. These wars have created a 'military class' of insurgency professionals so large, that movements and organisation have now emerged that aim to appeal primarily if not exclusively to that very military class, oblivious to the wider social context of the region. Although IS has not been the only organisation catering to this military class, it has positioned itself as particularly competitive by offering better employment conditions, claiming to understand and respect insurgent 'professionalism', and most importantly promising a never-ending conflict (because of its utterly ambitious aims). It is this that gives IS its chance in Khorasan: what the Middle East and Khorasan have in common is the existence of this military class of professional insurgents, if little else.

The plan was in line with IS' self-perception and with its philosophy, but appeared far fetched (to say the least) to everybody else. Many observers

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believed it was simply mission impossible. Few, if any, believed IS could find any roots in the region, and the consensus was that IS-K would be limited to recruiting a few opportunists and making some noise for a while. However, IS-K turned out not to be merely the flare-up of a single summer in Afghanistan. From the perspective of the author writing in spring 2017, it certainly appears premature to dismiss IS-K as having failed its mission. The fighting and the territorial gains of the summer of 2015, while dramatic, were never part of the original plan; being rolled back during 2016 was therefore not a death knell. IS-K's real failure in Nangarhar was the inability to prevent some of its commanders from dragging the whole organisation down a path of premature and bitter confrontation with the Taliban. While the territorial losses suffered from January 2016 onwards were not a serious blow to IS-K, the real risk implicit in a dragged-on confrontation with the Taliban, at the expense of IS-K's other objectives, was alienating donors who played an essential role in allowing IS-K to exist.

All about money?

Clearly the financial resources made available by IS-Central—though much more importantly by Arab Gulf donors—were instrumental in making IS-K function. Such an ambitious operation could not have happened without those financial resources having been made available.

Does this mean that the support IS-K gathered was essentially mercenary in nature? If the people who joined IS-K had been mercenaries, they could well have joined the Afghan security forces or the Pakistani Frontier Corps, or any of the many militias roaming around the region (especially in Afghanistan). They would have enjoyed an easier life, better chances of survival, lower salaries but greater opportunities for making money on the side, and would not have been harassed by Salafi trainers and advisers, trying to instill alien ideas in their minds.

It seems more appropriate to speak of 'professional jihadis' who saw in IS-K a better vehicle to keep pursuing their jihadist aims, as compared to the Taliban or TTP. The funds made it possible for this mix of believers in global jihad and professional insurgents to quit the local insurgent organisations in which they were trapped and join a new organisation more in line with their ambitions.

The IS template

To what extent is IS-K a clone of IS-Central? The harsh and rigid implementation of an extremist Salafist interpretation of Shari'a appears to have been almost universal in IS-K territory, at least as long as Hafiz Saeed was governor. The only concession, at least until opposition arose to IS-K control, were the renunciation—or at least the freezing—of the practice of *Takfir*. Initially IS-K also offered a courteous approach with the village elders and the (selective) waiving of local taxes. The experience of IS-Central in Iraq and Syria suggest that the latter two would have been temporary concessions in any case.

IS-K has also adopted practices such as an exaggerated show of force, to intimidate its adversaries. This seems to have worked in spreading panic among its enemies, even if it should be taken into account that IS-K mostly confronted local Taliban militias rather than their better trained and equipped mobile forces. In terms of a sophisticated and flexible system of command and control, able to allow combat forces to concentrate and disperse easily and in a coordinated way, there is little evidence that IS-K has diplayed this at all in Afghanistan. Given the absence of such assets as the former Ba'athist officers and specialists who form the backbone of IS-Central's army, we should expect that such skills might prove hard to transfer to IS-K. The advisers and trainers sent in relatively large numbers from the summer of 2015 would take years to shape a new IS-K 'officer corps'. Only in Nangarhar and particularly in spring 2017 has IS-K a faced a large scale conventional offensive against its stronghold in Mohmand Valley, which was still ongoing at the time of writing. IS-K has shown resilience against superior forces there, and remains able to operate despite the loss of several senior figures, including governor Logari. There are some other (more limited) examples of IS-K concentrating forces and taking heavy casualties for days, such as during the attack on Kot district in the summer of 2016. It is too early however to assess IS-K's tactical performance. In particular, their ability to inflict casualties on the mix of Afghan and US forces that engaged them in these occasions is not clear.

The IS-K interviewees certainly displayed a strengthened, if not altogether new, pride at belonging to a genuinely global jihadist movement. Hostility to Shi'as was not quite as universally expressed, but several interviewees admitted that their views of Shi'as had hardened considerable after having joined IS-K. Should we take this as evidence that IS-Central has been able, through its advisers and by keeping IS-K members in Syria and Iraq for shifts of six

months or more, to inculcate its ideological views? IS-K interviewees interestingly all deny being members of a Salafist organisation, but virtually all the village and tribal elders interviewed (in Kajaki and Nangarhar) viewed them as Salafis or even worse, 'Wahhabis', a term of abuse in Afghanistan.[1] It would appear that whether out of belief or not, IS-K has been putting in practice the ideology that it has imported from IS-Central. This is important because Salafism has weak roots in Afghanistan in particular; though the spread of Deobandism in Pakistan might have facilitated the acceptance of Salafi ideas there. Even the Salafis found in growing numbers in eastern Afghanistan (Nuristan, Kunar, and parts of Nangarhar) are usually not as rigid as those in the Middle East.

If IS-K had wanted to make quick gains in Khorasan for merely pragmatic reasons, such strict enforcement of Salafi Shari'a as applied would have made little sense. However, it is true that IS-K abstained from using *Takfir* against its enemies. Perhaps in the perception of IS-K leaders such as Hafiz Saeed, they were already going quite a long way in accommodating local conditions.

In the few areas that it brought under its control for any length of time, IS-K appears to have adopted the same type of top-down governance IS relied upon in Syria and Iraq, with subject communities allowed very little say over rigid rules imposed on them. In fact the Taliban and TTP too have in the past engaged with local elders on governance issues only to a very limited extent, so in this case the attitude displayed by IS-K might not necessarily derive from IS-Central.

Busy establishing a foothold in the region, it took until the summer of 2016 for IS-K to launch its campaign against Shi'as on a significant scale. Were the attacks against Shi'as mere efforts to please donors in the Arab Gulf, or the beginning of an attempt to create chaos, cause indiscriminate retaliation by Shi'as against Sunni Muslims, and then position IS-K as the defender of Sunnism in Khorasan? While IS-K sources indicate that the main terrorist attacks against Shi'as in Kabul were the immediate result of donor pressure, a longer-term plan to unleash a spiral of sectarian violence is not incompatible. Certainly, IS-K has been focusing on 'near enemies' and despite its anti-American and anti-western rhetoric, it has hardly paid any attention to western targets in Kabul or elsewhere.

The jury is still out over the actual degree of centralisation of IS-K. While the links to IS-Central are clear, within Khorasan the local leadership has clearly struggled to assert its authority. This has led some authors to conclude, like Mielke and Miszak, that IS-K lacked 'a central and Khorasan-wide coordination of Daesh's activities'.[2]

However, the intent to centralise seems to be there. IS-K was able to concentrate ethnically and nationally mixed forces and move them between distant locations, something very hard to do without some kind of relatively capable central leadership. At one point the various component groups and individual leaders were even banned from raising any revenue of their own. The loosening of the ban seems to reflect more an acceptance by the leadership of the impossibility of implementing it, than a real need for more revenue overall.

IS-K's main problem was ultimately its initial failure to forge the disparate groups that merged into it into a coherent whole. Despite this negative assessment, IS-Central's efforts to export its organisational skills to Khorasan were partially successful. IS-K members all enthusiastically reported how their new home organisation excelled at meritocracy:

> In the Taliban it works like this: those who are selected are selected or on friendship, based on tribe, or if they have a lot of men and recommendations even if they are not intelligent. They cannot perform well in their job and cannot control their men, and therefore cannot advance the cause of the Taliban in their areas. On the other hand, Daesh does not select such people even if they have a lot of followers, they select people who are intelligent, have military skills and have spent a lot of time fighting.[3]

While IS-K members might not be reliable sources, as discussed in the text above it is not just them who view it as having superior organisation and skills; perhaps the only exception was an officer of the Pasdaran, who was dismissive of the fighting skills of IS-K.

Tampering with the template

By the spring of 2016 IS-K's leadership was trying hard to steer the organisation in a different direction, but dispensing of the conflict with the Taliban proved difficult. IS-K members talked openly about their intent to compete with the Taliban and eventually to replace them, making appeasement quite unappealing for the latter, even if in some cases factions within the Taliban had specific, short-term reasons for establishing a *modus vivendi* with IS-K.

This was probably meant to buy some time, while IS-K sorted out some internal issues. By autumn 2016 IS-K was ready to go on the offensive again. In south-eastern Afghanistan, where IS-K had enjoyed neighbourly relations with the Haqqani network, things turned sour in October 2016. IS-K found opportunities to attract support, manipulating tribal rivalries in the region,

and did not resist the temptation to exploit them, even if that was going to compromise the relationship with Serajuddin Haqqani. In Zabul, IS-K was fighting the Taliban throughout the second half of 2016. The death of governor Hafiz Saeed allowed a more pragmatic approach to emerge, with local IS-K members being asked to co-opt their own communities, along the lines of what was done in Iraq and Syria during IS-Central's advance. The lifting of the ban on the narcotics trade in south-western Afghanistan was a major example of this new-found pragmatism.

Implications of IS-K's arrival

IS-K does not need to take over much of Khorasan to deeply affect the political and military landscape of the region. Indeed it was already having a major impact during 2015, as some regional powers (Iran first and foremost, but increasingly also Russia, China and Pakistan) started tweaking their regional diplomacy in order to confront what they perceived as a threat. Afghanistan's politics were affected as the emergence of IS-K entrenched Iran's opposition to Kabul-Taliban reconciliation, as the Iranians feared a massive flow of disgruntled Taliban hardliners towards IS-K. At the same time the Iranians stopped pushing their Taliban allies towards intensified military operations against Afghan and NATO forces, and instead started asking them to re-orient efforts towards IS-K.

By the second half of 2016, seemingly stung by IS-K attacks on Pakistan territory, the Pakistani authorities were also reconsidering their earlier flirtation with IS-K and were edging closer to the Russians and Iranians in an effort to contain it. As IS-K increasingly turned into into a jihadist hub inside Pakistan, either incorporating jihadist groups or establishing alliances with them, the Islamabad authorities seem to have started becoming worried about where this could lead.

The jihadist organisations of Khorasan, already among the protagonists of the political life of at least Afghanistan and Pakistan, were of course affected by the arrival of IS-K more than any other actor. Appendix 4 tries to represent the impact graphically. Comparing Appendix 3 and Appendix 4 shows clearly how the jihadist landscape changed between 2011 and 2017. At one stage or another, almost all organisations and factions engaged with IS-K, and most of them established a clientele relationship with it. A new stream of funding became available, allowing several of these organisations to break free of their previous allegiances. The debates kickstarted by IS-K's arrival eventually split

the jihadist galaxy, previously loosely organised around AQ, between two camps: pro-IS and pro-AQ. Initially the various jihadist groups tried to ride two horses, but this study suggests that such an option was available only for a limited time. The example of the Central Asian jihadists is particularly illustrative: during 2015 and 2016 the attraction of two opposite poles (IS and AQ) ended up splitting them into two rival alliances.

What this 'deep dive' into IS-K tells us

The period of IS-K's existence covered in this study represents the inception phase of the group in the Khorasan region. When measured against IS-Central's own stated ambitions, vast as they are, IS-K appears a failure. In reality in its first two years of existence IS-K started playing a significant role in the Afghan political and military environment; it also deeply affected the Central Asian and Baluchi jihadist scenes, and to a lesser extent, Pakistan. Although in the case of Central Asia the process owed a lot to developments taking place in the Middle East (where a large portion of the members of the Central Asian jihadist organisations were in 2013–16), these achievements are not modest, especially for an insurgent organisation in its first two years of existence. Historically most successful insurgent organisations barely achieved name recognition in their inception phase, which is why so many insurgencies fizzle out before having the chance to be studied by researchers.

The picture emerging from our careful investigation of the immature IS-K of 2014–16 shows a messy picture of blunders and mistakes, arguments and internecine conflict, personal rivalries and lengthy negotiations with potential future stakeholders. The initial instinct of IS-Central, and of many local IS-K members too, was to replicate as much as possible the original IS template: a militarist-centralised approach, where strong Salafi indoctrination would provide the glue keeping the organisation together and equip it with an esprit du corps unmatched by any rival organisation. The original template unsurprisingly did not work. As evidence of this failure started emerging, many observers were tempted to write IS-K off off altogether. The group, however, with input from IC-Central, demonstrated an ability to act pragmatically and flexibly, and to learn from its mistakes. IS-Central managed to steer IS-K in a different direction by appointing more politically-minded leaders, first Abu Yasir al-Afghani and then Hasibullah Logari. The process was bumpy and slow, as even IS-Central would not dare remove the controversial 'governor' of Wilayat Khorasan, Hafiz Saeed, lest the largest component group within

IS-K, the TKP, disintegrate. Hafiz Saeed's death in August 2016 eventually made leadership change possible.

Luckily for IS-K, its weaknesses in the inception phase were not exploited by any rival organisation. As IS-K approaches maturity and consolidates organisationally and ideologically, defeating it may well become much harder. One would be tempted to infer (in line with recent literature on counter-insurgency) that the early stages of development of an insurgency should warrant more attention at the policy-making level, as opposed to the tendency to dimiss the existence of a problem until it gets out of hand.

What does the experience of IS-K up to early 2017 tell us about IS as such? Although there is clearly a strong ideological thrust in the emergence of IS, the 'Caliphate' is not entirely blinded by Salafi principles and is able to make pragmatic decisions, at least at the upper echelons. It is also clear that the strategy of IS goes far beyond the Middle East and that IS-K was never meant to be a sideshow. While the IS project might not be about building a real Caliphate (at least not in the short- and medium-term), it seems to genuinely be about establishing hegemony first and asserting undisputed leadership over the global jihad started by AQ years back. IS-Central poured considerable resources into IS-K in 2014–15, and continued to do so at a time when it was more and more embattled in Iraq and Syria, in 2016 and early 2017. The jury is still out with regard to the ability of IS-Central to export the 'know-how' it has built up over several years as a jihadist organisation. This study has shown that IS-Central has been struggling so far to implement its template, and that it has had to accept modifying it in a number of ways. IS-Central's insistence on a monolithic organisation, with a single chain of command, had to be tempered with in Khorasan in order to keep together the disparate groups that united to form IS-K. Whether IS-Central is going far enough in making compromises, it is too early to tell.

Potential for further expansion

The first condition that will have to be in place for IS-K to keep growing is, of course, continued funding from abroad. The average cost of keeping an IS-K fighter on the ground is significantly higher that for the Taliban, who are themselves dependent on external funding even if their internal revenue collection is much higher than IS-K's. Therefore, even if IS-K were to greatly improve local revenue collection, its dependency on external funding would continue, especially if the organisation keeps expanding its ranks. Moreover,

as long as the ban on taxing opium and derivatives stays in place, IS-K will not be able to tap into the main potential source of local revenue in Afghanistan. This places it at a distinct disadvantage vis-à-vis the Taliban.

The likelihood of IS-K remaining able to draw large amounts of funding seems high at least in the short and even medium term, given that current funding is motivated by the regional rivalry between Iran and Saudi Arabia and, to a lesser extent, Saudi Arabia and Russia. IS-K will have to deliver more 'goods' in exchange for this funding, but these rivalries appear to still have plenty of fuel to burn. In fact, they may well intensify as far as Khorasan is concerned. Afghanistan has been rising in importance as a theatre of Iranian-Saudi proxy wars for some time, and might gain further prominence if the Saudi-supported sides in Iraq, Syria and Yemen continue to perform badly. A similar reasoning applies to Central Asian jihadists: they are useful to donors in the Arab Gulf as a form of retaliation for Russian involvement in Syria, and might become even more useful if they were to effectively demonstrate an ability to impact upon the stability of the Central Asian countries (which they have not done so far).

Pakistan is a special case in this regard, as it is clear that Arab Gulf donors are not interested in seeing it destabilised, even if they might not mind attacks targeting Pakistan's Shi'a minority. However, IS-K's perspective is very likely contrary. It would be its interest to start a sectarian conflict in Pakistan, and then position itself as the only real defender of Sunni Muslims against Shi'a retaliatory attacks. Indeed IS-K has been courting LeJ and Jundullah, in addition to anti-Shi'a elements in TTP, but so far has not been able to absorb them, possibly because its position in Pakistan is not particularly well established, but also because there is low support among donors for IS-K operations in Pakistan. Donors might have to accept the *fait accompli* if IS-K manages to incite a sectarian jihad in Pakistan, but the initial hurdle to clear for IS-K is a steep one. Still, since Shi'a activism in response to sectarian violence against them is already on the rise, it would not be far fetched for IS-K to invest its capabilities in Pakistan to push further in the direction of a sectarian civil war. A strategy of this type would also represent a way to keep IS-K's growing number of Pakistani recruits busy, particularly if their Afghan counterparts grew to the point of being able to survive without the consider-able military power of TKP. However, the Pakistani authorities would prob-ably abandon their mostly hands-off approach in this case, and intervene against IS-K more heavily. As mentioned above, the Pakistani authorities have already reached out to both Russian and Iran to coordinate against

IS-K, and to Iran to defuse sectarian tensions in Pakistan. During 2016, there was a significant drop recorded in instances of violence against Shia's compared to the previous year, probably indicating a crackdown by the Pakistani authorities on sectarian groups.[4]

Assuming the funding keeps coming, IS-K might be able to exploit various new opportunities for growth. A peace settlement between the Kabul government and the Taliban, or even to a lesser extent the implementation of that already signed in 2016 between Kabul and Hekmatyar's Hizb-i Islami, will in all likelihood leave behind 'orphan' field commanders who will not view peace in general, or at least that particular settlement, as desirable. IS-K would be well placed to attract them, as it already attracted former comrades in arms of theirs, who were upset even about the rumours of negotiations going on. The same would apply to the TTP if they were ever to accede to reconciliation with Islamabad, which seems a remote possibility at the time of writing. IS-K could then (like the Taliban and TTP earlier) benefit from being the only 'real' opposition force in either Afghanistan or Pakistan able to mobilise anti-state grievances. That would be particularly the case if the local security forces continued to perform poorly, and if the former insurgents opted to enjoy the benefits of their reconciliation, rather than turn into counter-insurgents in their own right.

In general, IS-K has proved to be tactically shrewd and dynamic, exploiting any fissure within the ranks of its enemies and competitors. With Hafiz Saeed gone, IS-K appears to have become more pragmatic, and more willing to marginalise hardcore Salafi rhetoric. In autumn 2016 tribal elders were offered significant autonomy in exchange for allowing IS-K into their areas, and in January 2017 the opium ban was lifted in south-western Afghanistan and Baluchistan. Will the tribal elders and the narco-traffickers courted by IS-K trust that these concessions are not merely tactical? The few who were contacted for this project at the end of our series of interviews seemed willing to give IS-K a chance, if for no better reason than a lack of attractive alternatives.

Afghanistan, and to a lesser extent Pakistan, are struggling to cope with economies that are not growing fast enough. Their youth face a lack of employment opportunities and are growing increasingly frustrated. Signs of youth radicalisation are already present and likely to worsen, particularly in Afghanistan, unless some dramatic economic turnaround can be achieved (and this is not at all likely in the near future). These social processes too will offer opportunities to IS-K, even if for now it has seemingly paid little attention to these educated possible constituencies, preferring instead to recruit

madrasa students and graduates. Overpopulation in the rural areas of Afghanistan and in the tribal areas of north-west Pakistan generates growing numbers of increasingly marginalised youth, who might not be aligned with IS-K ideologically, but could conceivably be attracted and socialised into the organisation. For now IS-K has mostly stayed away from recruiting ideologically uncommitted elements, but the situation may change were it in a position to recruit and deploy large numbers of fighters.

What chances IS-K might have to kickstart jihads in Central Asia and China is hard to ascertain presently. What we know is that Tajikistan and Kyrghizstan appear vulnerable because of their weak security sectors, lack of resources for the state to operate effectively and unstable politics. In Tajikistan the repression unleashed against all kinds of Islamic groups may provide an opportunity for IS-sponsored groups to make inroads, but this is not clear yet. Turkmenistan is very difficult to assess because of its impenetrable character. Should IS-K and its allies be able to achieve a breakthrough in any Central Asian country, their deep pockets might give them a chance of rapidly exploiting the opportunity, in a way Central Asian jihadists have never before managed.

Vulnerabilities of IS-K

The most obvious vulnerability of IS-K is its extreme dependency on external funding. While the debate on IS-Central finances and funding is still going on, it is clear that IS-K is almost completely and increasingly dependent on external funding, most of it not coming from IS-Central. The availability of such funding is probably one of, if not 'the', raisons d'être of IS-K in the first place. While regional rivals' proxy wars might seem destined to last forever, such was the prognosis for the Cold War. Like the Cold War insurgencies, sponsored by either the Soviets or the Americans, IS-K could suddenly cease to be useful to its patrons. A more aggressively anti-Iran Trump administration in the US, for example, might remove some of the need for the Saudis to invest their own (shrinking) resources in waging proxy wars against Iran and its allies. A succession at the top of the Saudi monarchy could also herald unforeseeable changes.

Funding aside, IS-K might suffer from a collapse of IS-Central in Iraq and/or Syria. Such a collapse would probably kill off the already declining flow of funding from IS-Central to IS-K, which accounts for a substantial portion of its budget, but at the same time result in the re-direction of more donor fund-

ing towards IS-K. Donors who committed to IS because of its image of invincibility might resume funding for other groups, which compete with IS-K. A partially revived Taliban could be well positioned to exploit grievances against IS-K and protests against its extreme behaviour:

> It is good, and certainly better than the Taliban, that Daesh does not collect or *Ushr* from the villagers. But the villagers are willing to pay tax to the Taliban in order to avoid Daesh operating in their area, because they are sick of of Daesh's brutality. Before Daesh appeared in our district, we tried to somehow support the Afghan government to push back the Taliban from the villages, but now the villagers are trying to somehow support the Taliban to push back Daesh from their villages.[5]

> When there were only Taliban groups in our district, before Daesh appeared, we prayed for the Afghan government to take the control of our area. Since Daesh appeared and started their operations here, we now pray that the Taliban come to our area, as we prefer the Taliban to Daesh. We lost any hope that the Afghan government is going to come and take control of our area.[6]

An IS source in Syria indicated that the Caliphate is already lobbying donors to keep their funding flowing, because even in defeat IS has demonstrated military skills and capabilities that no other jihadist organisation even remotely approaches. Hence IS argues that the cause of global jihad (or of containing Iran's expansionism) would be lost without their contribution.[7]

The diplomatic crisis between Qatar and Saudi Arabia, which became headline news in June 2017, had the potential to seriously disrupt IS-K funding. Qatari and Saudi sources of funding, always competing for influence, are likely to intensify their competition and to impose on IS-K increasingly incompatible aims.

The collapse of IS territorial control in Iraq and perhaps Syria as well would also have a demoralising effect on IS-K members, even if it would be presented as the result of a titanic struggle of IS-K against the rest of the world. Certainly prospective recruits would then think more carefully before betting on this organisation. Already we have seen a portion of the IMU reject the merger with IS-K in 2015, and re-establish an exclusive relationship with AQ, possibly also in order to weather the effect of a future collapse of IS-Central. The IMU has substantial numbers of members in Syria and Iraq and its leadership is probably well aware of the difficulties the mother organisation is facing.

A fugitive IS-Central leadership would face even greater difficulties than the one based in Mosul and Raqqa in managing IS-K, although some of its members could relocate to Afghanistan itself, as IS-K sources suggest. Deprived of external guidance, the latter's internal rivalries could resurface

and conceivably paralyse the organisation again, possibly splitting it altogether. The prospect of IS-K looking increasingly like AQ in the way it is organised, discussed in the Introduction, appears more and more likely.

Another risk IS-K might face is tied to the possibility of it being successful in implementing its plans beyond Afghanistan. If IS-K was able to destabilise parts of Central Asia and start serious operations in China, for example, it surely would prompt a massive Chinese reaction, with strong pressure on Pakistan to intensify repression of IS-K activities. This would, at the very least, complicate IS-K logistics if not hamper operations completely. If instead IS-K was able to kickstart endemic sectarian violence in Pakistan, many of its donors might withdraw funding. Should IS-K abstain from upgrading its operations in Pakistan, then other donors, mostly Pakistanis but also some old AQ sympathisers in the Gulf, would not appreciate the lack of action. The web of fundraising that IS-K (with IS-Central support) has been weaving also traps it in a conundrum, where whichever course of action it takes upsets one or the other donor. IS-K promised to kickstart or revamp all kinds of 'jihads' in Khorasan and beyond, when its reputation of invicibility seemed to be still holding. It is now a prisoner of its own promises.

So far we have not even mentioned as a vulnerability the risk of being caught in a more effective counter-insurgency effort, perhaps following some resurgent US interest in Afghanistan. Although President Trump implied in his electoral campaign that he would fully withdraw from Afghanistan, 'the security apparatus quickly won the argument in favour of a limited increase in the number of US troops and air assets deployed to Afghanistan. Even before Trump announced his decision in August 2017, US troops levels were already increasing and by the end of that month were 2,600 higher than the 8,400 counted at the end of the Obama administration. It still seems unlikely that Trump will go so far as to significantly increase the American presence in Afghanistan, unless he faced the risk of the collapse of the US-supported regime there. The successful campaign of drone strikes in summer and autumn 2016 in Nangarhar was probably the result of a direct IS-K threat to a key province, and was not followed by an attempt to go after IS-K elsewhere. The US threat to IS-K will remain mostly drones and occasional air strikes when it masses its forces, but by May 2017 US special forces had engaged IS-K on the ground alongside Afghan army units on at least two occasions. IS-K seems to have shifted the bulk of its efforts to remote locations, such as Kunar, in order to enjoy the protection of the area's wooded valleys, or Zabul. In these areas the US has limited intelligence assets and drones would find fewer tar-

gets to hit, although they have been able to kill AQ operatives there in the past. As of early 2017, US military intelligence seemed to be barely aware of IS-K's presence in Zabul. A stable or slightly increasing US commitment to Afghanistan might still have negative consequences for IS-K, however, as it would make reconciliation between the Taliban and Kabul harder to achieve, eliminating one of IS-K's main hopes of quickly attracting large numbers of disaffected Taliban.

APPENDIX 1

THE NEW *LAYHA* OF TEHRIK-E-KHALIFAT

1: Tehrik-e-Khalifat of Pakistan must invite those Pakistani Taliban who are working for TTP to join the Tehrik-e-Khalifat (Abu Bakr Baghdadi). This is with the aim of increasing the size of our group and expanding operations against the Pakistani and Afghan governments.

2: Those who joined Tehrik-e-Khalifat of Pakistan but were working with the TTP, must return to the TTP the weapons which were given to them by TTP leaders. New types of weapons and money will be given to them by Tehrik-e-Khalifat of Pakistan.

3: If someone joins with Tehrik-e-Khalifat and then breaks his oath, he will not be forgiven. If someone wants to recommend him for a second time, he needs to talk with the higher authority of Tehrik-e-Khalifat.

4: If a fighter from the Pakistani or Afghan Taliban joins Tehrik-e-Khalifat, the leaders and commanders of Tehrik-e-Khalifat promise him that he will be safe. In case this new recruit is killed or harmed by Pakistan Taliban or Afghan Taliban, then Tehrik-e-Khalifat will enquire and protest.

5: Tehrik-e-Khalifat must maintain good relations with all the tribal communities and the Taliban, so that they are always welcome and are able to get help from the local people and the Taliban.

6: The higher authority can always consult with their subordinates regarding Jihadi equipment and money. These must be given to them from Tehrik-e-Khalifat.

7: The higher authority and the commanders do not have the right to collect donations such as Zakat and ushr from local people.

8: The uniform of Tehrik-e-Khalifat must be different from that of the Taliban, so that they can be recognised by their leaders. This means it must include mask and black clothing.

9: Tehrik-e-Khalifat fights under the Black Flag, which represents Abu Bakr al-Baghdadi.

APPENDIX 2

Organisational structure of IS-K, early 2016

Special Representative

Governor of Wilayat Khorasan

Leadership Council

Sub-provincial Amirs

District   Representative of commissions of councils

Commissions and Councils

Military
Finance
Recruitment
Logistics
Shari'a
Education
Health
Intelligence

Head of TKK

Hamahangi Office

Fronts   (Each)
TKP
TKK
Khilafat Afghan
Muslim Dost Group
Azizullah Haqqani Group
Shamali Khilafat
Omar Ghazi Group
Bahktwar Group
Harakat Khilafat Baluch
Jaysh al Islam
Gansu Hui Group

Leadership council
Military Commission
Finance Commission
Recruitment Commission
Logistics Commission
Heath Commission

Sources: Notebook of senior cadre; interviews with cadres and leaders of IS-K.

APPENDIX 3

The Jihadist network in Khorasan in 2011, according to interviewees. Only the main groups and organisations are mentioned.

Relations with AQ are shown in bold when the connection was strong, and in regular type when it was weak or limited to elements within the organisation. The graph is only for illustrative purposes and is a greatly simplified representation. It should be kept in mind that the complexities and nuances of the relationship between AQ and other organisations cannot be accurately represented in this fashion.

Afghan Taliban   **TTP**   **Jaysh Mohammad**

Quetta Shura   **Sepah-e Taiba**

Peshawar Shura   **Lashkar-e Taiba**

Miran Shah Shura

Hizb-i Islami   Al-Qaida   Jundullah (Pakistan)

Kavkaz Emarat   **Harakat ul Muhahidin**

Jamaat Ansarullah   **Lashkar-e Omar**

IMU   Jundullah (Iran)

Islamic Jihad Union Harakat al Ansar
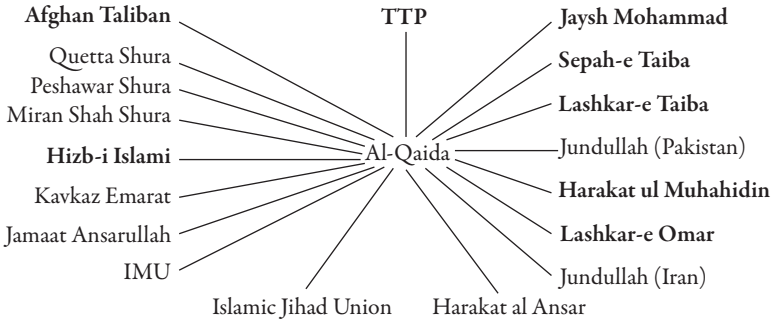
Sources: interviews with members of jihadist organisations, 2013–17.

APPENDIX 4

The Jihadist network in Khorasan in 2017, according to interviewees. Only the main groups and organisations are mentioned.

Relations with AQ or IS are shown in bold when the connection was strong, and in regular type when it was weak or limited to elements within the organisation. The graph is only for illustrative purposes and is a greatly simplified representation. It should be kept in mind that the complexities and nuances of the relationship between AQ, IS and other organisations cannot be accurately represented in this fashion.

Afghan Taliban

- Quetta Shura
- Miran Shah Shura
- Peshawar Shura
- Shura of the North
- Mashhad Office
- **TTP**

Jaysh Mohammad
Sepah-e Sahaba — Al-Qaida
Lashkar-e Taiba

Islamic State

- Lashkar-e Jhangvi
- Jundullah
- Harakat al Ansar
- Jaysh al Adi
- Harakat Islami Sistan
- Kavkaz Emarat
- Islamic Jihad Union
- IMU
- Jammat Ansurullah

Harakat ul-Mujahidin
Lashkar-e Omar

Harakat Islami Tajikistan
Islamic Jihad Renaissance Party of Tajikistan

Jammat Bukhari
Islamic Movement of Turkmenistan
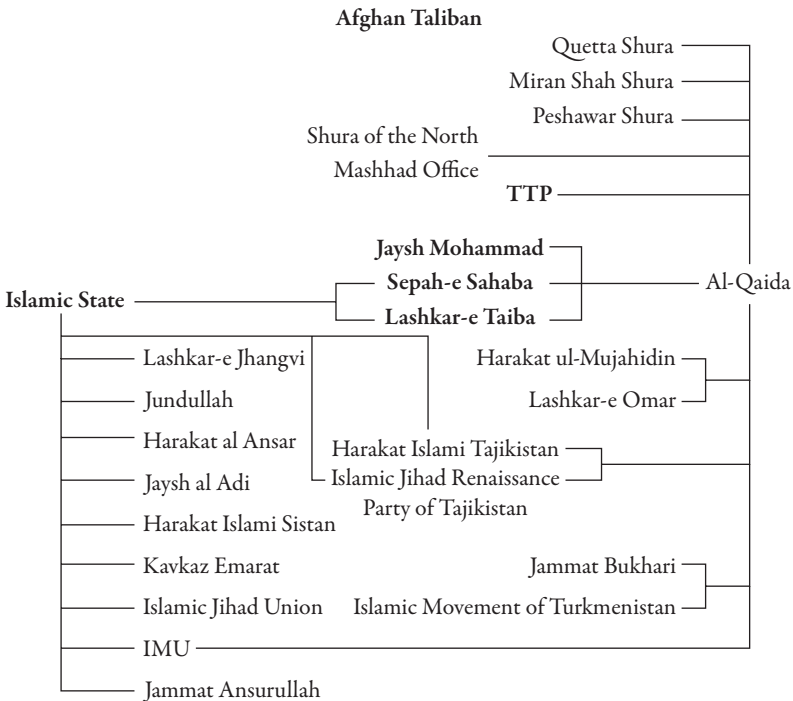
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85. Interview with IS-K 28, cadre, Kunar, July 2016; Taliban sources in Peshawar, December 2016. The Shura of the North was essentially a splinter of the Peshawar Shura, but by the summer of 2016 overshadowed it and was expanding beyond the north, towards eastern Afghanistan.

86. Interview with IS-K 14, cadre, Kunduz, October 2015.

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CONCLUSION

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