



Islamic State Wilayat Khorasan

Phoney Caliphate or Bona Fide Province?

Afghan Institute for Strategic Studies



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Radicalism Studies VI

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**Islamic State Wilayat Khorasan: Phoney
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Sean Whittington

INTRODUCTION

AISS set out to conduct this research in order to better understand the nature of Islamic State Wilayat Khorasan in Afghanistan. ISK expanded across the country after its establishment on 10th January 2015 and retraced into its current strongholds of Nangarhar and Kunar. It has exhibited the same violent modus operandi as the more famous ISIS and has so far managed to evade elimination, despite efforts by the Afghan government, the North Atlantic Treaty Organization (NATO), and the Taliban to neutralize its presence. Information on the group is relatively sparse and often contradictory, leading to competing theories on how and why it operates. The research, therefore, specifically sets out to determine the extent to which Islamic State Wilayat Khorasan is a genuine wilayat of the Islamic State, or a simple ‘change of flag’ (a change of flag being a rebranding of the organization without adhering to ISIS’s methods and ideology)? The research, in other words, has set out to determine whether those claiming to act as ISK live up to the standards of ISIS and can truly claim to be Islamic State, or are they more opportunistic militants masquerading as Islamic State for its material benefits.

ISK formed after ISIS accepted the pledge of allegiance of ISK’s four founding groups.¹ This marked the beginning of the Islamic State brand in Central Asia and reports of militants recruiting, settling, and carrying

¹ Jadoon, A. (2018, December 03) Allied and Lethal. Combatting Terrorism Center at the USMA West Point. Accessed online

out attacks under the IS banner appeared in nearly 70 percent of the provinces of Afghanistan around the same time.² ISIS's links to the country go back even further, however. Several groups pledged allegiance as early as 2014: Al Tawhid Brigade, Ansar ul-Khilafat Wal-Jihad, and the Tehrik-e Taliban Pakistan splinter group Jundullah.³

Conversations with everyday Afghans on the ground prior to this research being conducted revealed the extreme polarization of opinions on this matter. Ideas of a domestically financed and controlled iteration of Salafism through to conspiratorial theories of US support circulate in public opinion, academic institutions, and even Afghan research institutes. Day to day conversations with Afghan citizens usually resulted in a foreign actor being implicated and most information that influences the discourse around the group originates from media within Afghanistan. ISK has been successful in hiding much of how and where it operates though, and many questions remain unanswered despite its widely covered ascendancy.

Notable Afghan security experts are convinced ISK is the manifestation of an 'intelligence game' being played by Afghanistan's neighbors. Vice presidential candidate Amrullah Saleh claimed "the presence of ISIS in Afghanistan is not genuine. It is an intelligence game [played by] some

² McNally, L. Amiral, A. M Weinbaum. A Issa. (2016, May) The Islamic State in Afghanistan: Examining its Threat to Stability. Middle East Institute. Accessed [online](#)

³ McNally, L. Amiral, A. M Weinbaum. A Issa. (2016, May) The Islamic State in Afghanistan: Examining its Threat to Stability. Middle East Institute. Accessed [online](#)

of our neighbors” at the 2018 Tehran Security Forum, for example.⁴ Anecdotal conversations with some foreign government representatives revealed the opposite opinion, however, regarding ISK as a proxy of the West.

This research has, nonetheless, attempted to build as complete a picture of ISK as possible. It draws on information provided by over 30 journalists, experts, Afghan government officials, embassy officials, NATO personnel, UN personnel, and members of Islamic State. The analysis reflects some of the resulting dichotomous views but has attempted to objectively and logically understand contradictory evidence. The authors nonetheless hypothesized ISK in Afghanistan to be an imitation, rather than a congruent constituent of, ISIS and its federated model. The research has, for the safety of the researchers and interviewees involved, omitted some pertinent evidence garnered and redacted the names of those interviewed.

Fully determining the true nature of ISK will require a comprehensive investigation. Some key questions must be answered to fill the information gaps that currently exist. From which, if any, international state and/or non-state actors does ISK draw logistical and financial support? How ideologically aligned is ISK’s leadership and its foot-soldiers with ISIS? What are the objectives of ISK, either overtly stated or implied by their actions? Has ISK tried to innovate its fighting tactics

⁴ Amrullah Saleh (2018, January 7) 2018 Tehran Security Forum.

and how are they different, if at all, from ISIS? Answers to these questions will generate a much broader understanding of ISK and help reinforce or disprove the hypothesis that ISK is not, in fact, a true wilayat.

METHODOLOGY

A decision to pursue the true presence of Islamic State as a research question was taken after careful consultation between the research team and the academic staff at the Afghan Institute for Strategic Studies (AISS). The consultation drew on the political and academic knowledge of the AISS staff to determine the main challenges associated with Islamic State in Afghanistan. The polarizing nature of ISK's presence (i.e. whether it truly represents Islamic State or not) was determined to represent a space where more definitive answers need to be found.

A thorough literature review was conducted in English, Arabic, and Farsi/Dari literature to assess the depth and breadth of pre-existing knowledge on ISK's presence in Afghanistan. Books, academic journals, news articles, and videos were covered in order to comprehensively assess the availability of information. Gaps in understanding of ISK, especially where relevant to its true Islamic State nature, were then distilled to produce the four categories of enquiry listed below.

The research team then developed a qualitative question set to develop a more comprehensive understanding of ISK's commitment to the ISIS ideology, its network of support, its tactics and strategy, and its objectives. Questions are, for the most part, intentionally open-ended and conversational in style. The research team consulted the literature and the academic staff at AISS to design a set of appropriate questions. It was decided following an open-ended format would allow flexibility

for primary sources to divulge information on topics that may not have been immediately pertinent to the research team. It also reflected the diversity of subject matter expertise and experience present in the research team's pool of primary sources. Each question is, to that end, designed as the beginning of a conversation.

The researchers then used the literature review to assess the spectrum of opinions that were required to draw reliable conclusions from. This ensured the inclusion of sources and opinions representing views that do not conform to the Western narrative of the region as a whole. The research team then designed a list of primary sources that would reflect the broadest array of views among Afghan and foreign representatives from the below list. Interviews were conducted with individuals from Afghanistan, Iran, Iraq, India, The United States, The United Kingdom, The European Union, Russia, and Pakistan.

- Expertise were represented by a politically dynamic group of officials from Afghan, regional, and global governments. Officials from a broad array of governments and Afghan government departments were considered to hold vital up-to-date knowledge on ISK that may not have been readily available in the public domain.
- Journalists representing local, regional, and global news outlets were, likewise, decidedly valuable for the research. Journalists often have prescient insight into militant groups that

governments or academics do not, thanks to the personal relationships they hold.

- Non-governmental organizations and transnational organizations were also considered essential for many of the same reasons as government officials.
- Local populations in Nangarhar and Kunar were interviewed. Nangarhar and Kunar were specifically chosen due to ISK's heavy presence in these provinces. Attempts were made to interview residents in other provinces without success.
- The research team, furthermore, had access to members of Islamic State and individuals who have associated with Islamic State in the past. These individuals were considered to hold invaluable insight into ISK.
- A select number of academics and think tank fellows from across Central Asia and the United States were approached in order to garner up to date data from their own primary sources.

The list of interviewees was designed to have a balanced representation of the differing views held by those being interviewed. No single group, be that geographic, political, or professional dominated the data collection, therefore. The list of interviewees was also divided up between the research team according to who could best communicate with them; Mr Ehsani's Arabic language fluency made him the appropriate interviewer for Arabic sources, for example. The research draws on as wide a range of opinions as possible as a result, including those who hold dichotomous views. This was purposely done in order to

draw objective, logical opinions based on evidence presented. It is hoped evidence presented by some sources will not only contribute to conclusions, but also help dispel or disprove opinions held by others.

Each interview necessarily produced a diversity of answers and data. The researchers had to studiously cross reference much of the information that was gathered in order to produce the most reliable conclusions, therefore. Data acquired in one interview would also be used to challenge contradictory assertions made in another. A degree of discretion was employed to disregard information that was clearly discredited by evidence presented, but even so, the researchers attempted to represent all views in a balanced analysis.

There are, finally, limitations to the research. The clandestine nature of ISK restricts the availability of knowledge and not every representative the research team would have liked to interview was available for comment. There were no Pakistani government representatives willing to discuss the matter, for example. Interviews conducted in Arabic were translated into Farsi before being translated into English. A small risk of misinterpretation also exists, therefore. Regardless, the research team is fully confident in the findings included in this report.

DEFINITIONS

‘True’ Islamic State was broken down by the research team into four constituent elements in order to better assess ISK’s fidelity to ISIS. The authors hoped to combine the assessments derived from each of these four areas in order to draw conclusions and answer the question of whether ISK is a change of flag, or a genuine wilayat. The four elements and their definitions were:

1. Ideology - Islamic State Khorasan’s (ISK) ideological adherence to Islamic State of Iraq and Syria’s (ISIS) brand of Salafism. Its propensity to abide by ISIS’s strict code of Islamic law, intolerance of non-believers (Takfirs), and determination to place Salafist Islam above other objectives.
2. Objectives – ISK’s actions that contradict, challenge, or even prohibit, the establishment of the ISIS caliphate through the pursuit of other objectives. Economic and socio-political reasoning that is difficult to reconcile with the establishment of a caliphate or adherence to ISIS’s ideology.
3. Tactics and strategy - Its ability and willingness to adopt technical, operational, and field craft expertise to successfully execute direct attacks against its enemies. The means by which it aims to achieve its objectives, including sourcing of material, strategic alliances, and choice of geographic stronghold.

4. Support – The network of state and non-state actors that support ISK’s activities, ISK’s level of support among the local population, and actions ISK has taken in order to shore up support.

These four factors are intended to produce some overlap in order to link conclusions together into a coherent argument. Evidence from lines of enquiry into ISK’s objectives is anticipated to buttress conclusions made about its ideology (and vice versa), for example.

It is important to acknowledge certain axiomatic principles throughout the analysis. The primary and most important axiom is that ISK is not monolithic. Its ideology, supporters, and objectives reflect this and attempting to universally apply conclusions to the entirety of the group would be a mistake. The analysis, therefore, reflects the complicated factionalized entity it is and tries to best fit its conclusions around this fact. A second axiom is that the available information is incomplete. It is impossible to discern with absolute certainty whether information being relayed is reliable or not, given the dearth of information and fluid dynamics of the situation on the ground. The conclusions presented should be viewed as the most up-to-date understanding of ISK rather than a definitive conclusion of it and its activities.

RESEARCH CONCLUSIONS

ISK is, first and foremost, cannot justify its claim as a true wilayat of Islamic State. It appears, given the evidence, to be a confused mix of militants and ISIS sympathizers rather than a genuine wilayat in Afghanistan. It exhibits many of the traits of ISIS but enough ambiguity exists to suggest it is not, in fact, a true wilayat of Islamic State. ISK is an organization confined to Afghanistan, with self-imposed limitations on its prospects for expansion and limited global influence. This situation is unlikely to change. It has demonstrated an inability to effectively administer the territory that it controls and the ideological commitment of its fighting strength is deeply ambiguous. It has, furthermore, proven itself inferior to its opponents on the battlefield but appears unwilling to adopt the fighting tactics or strategy of ISIS. It is what has been described in the past as a ‘change of flag’; other, more prominent, factors drove its members to join and ISIS has provided a worthy platform to exploit those factors.

A weak ISIS-ISK relationship and tolerance of traits ordinarily considered unacceptable to ISIS has underpinned this assertion. As few as 2 individuals of its 3,000-6,000 person strength are in regular contact with ISIS and it consistently works with takfirs (excommunicated non-believers). ISK and Taliban district commanders coordinate the purchase and sale of explosives together, for example.⁵ ISK’s narcotics

⁵ Interview with anonymized Former Afghan Government official

ban was lifted in South-West Afghanistan in 2017⁶ and ISK has even been known to provide legal services in aid of disputes being handled by the Taliban.⁷ Furthermore, many believe ISK is actively involved in the smuggling of opium across Afghanistan.

Its willingness to work with tekfirs, especially Taliban, is likely a result of the fact that it is heavily populated by former members of Tehrik-e Taliban Pakistan (TTP). Indeed, ISK's governing Khorasan Shura (meaning leadership council) includes many prominent former members of TTP. It is thought Tehrik-e-Khaliphat Pakistan (TKP), a faction of TTP, carried around 2000 jihadists across during its pledge of allegiance, drawn from across Pakistan's key population centers, including Bajaur, Peshawar, Quetta, Islamabad, Lahore, and Karachi. TTP is still thought, therefore, to constitute the political backbone of ISK.⁸

The strong influence of TTP does not equate to a unified fighting force, however, and the other groups that comprise ISK are a deceptively complex factional arrangement. TTP itself is not a centralized militant group, but instead comprises a network of more than 42 smaller groups, for example.⁹ ISK ascended during leadership crises in both TTP and the

⁶ Guistozzi, A. (2018, September 1) *Islamic State Khorasan*. London. C. Hurst & Co. p.35

⁷ Interview with anonymized former Afghan government official

⁸ Lushenko, P. Van Auken, L & G Stebbins (2019) *ISISK: Deadly Nuisance or Strategic Threat?* *Small Wars & Insurgencies*, 30:2, 265-278

⁹ Zahid, F. Khan, M. I. (2016). *Prospects for the Islamic State in Pakistan*. *Current Trends in Islamist Ideology*, 20, 65-80,128.

Taliban,¹⁰ alluding to an element of factionalism within ISK that has repeatedly exhibited itself since its formation.

Such factionalism might explain the relative lack of communication between ISIS and ISK. It is incumbent on Islamic State's provinces to remain in close contact with ISIS, but the evidence instead is suggestive of a loose working relationship that is getting looser, regardless of ISK's pledge of allegiance. ISIS's own statistics released in its media show its attention is on other parts of the caliphate, such as Libya and Central Africa. Meanwhile, the actions of ISK are, conversely, suggestive of an inward focus on its ability to gain and hold support in and around Afghanistan,

One explanation for this looser arrangement might lie in the other external support structure ISK has managed to construct. A series of theories exist but Pakistan, Iran, and even the US & its Gulf allies are repeatedly blamed for clandestinely inserting ISK into Afghanistan. Most Western experts have determined ISK is an autonomous derivative of Islamic State with little outside influence other than periodic interventions by ISIS, while many regional experts are convinced the opposite is true. This is likely a function of the fact that top levels of ISK leadership do not have full control over the activities of different

¹⁰ Ibrahimi N. Akbarzadeh, S. (2018, July 19) Intra-Jihadist Conflict and Cooperation: Islamic State–Khorasan Province and the Taliban in Afghanistan, *Studies in Conflict & Terrorism*. P.12 Accessed [online](#)

regional groups. This, and a lack of an overall strategy, also partly owes itself to the different sponsors of ISK having different objectives.

The truth about ISK's external support likely reflects its multifaceted, factional nature. ISK in Nangarhar, Kunar, Paktia, Nuristan, and Badakhshan is primarily self-funded but likely receives limited support from Pakistan. Pakistan's support is, on balance, an effort to prevent fighting between ISK and the Taliban rather than trying to use it as a tool for Pakistani geopolitical objectives. This South-Eastern faction is less ideologically motivated and exists primarily to try and exploit the talc, logging, and gemstones in its area of operations.

The Northern faction, primarily Jawzjan and Faryab, is more ideologically driven and benefits more from international recruitment from Tajikistan and Uzbekistan. Its objectives also align more closely with ISIS and is more committed to the establishment of the caliphate than other ISK factions appear to be. It nonetheless benefits from its association with the rest of ISK in Afghanistan and particularly gains from the illicit economic activities of ISK south of Kabul.

ISK in the West of the country, around Herat and Farah, is likely supported by Iran. Iran wants to destabilize the Kabul government and, according to unsubstantiated reports, may even make use of sympathetic Afghan MPs in order to do so. This iteration of ISK too is more ideologically aligned than those in Nangarhar and Kunar etc. but is very much straight jacketed by its association with Iran. The coupling works due to a coalescing of interests, however. The US's actions to assassinate

The Iranian Revolutionary Guards Corps Quds Force (IRGC-QF) Commander Qasem Suleimani may in fact further buttress this unlikely working relationship.

All this alludes to the fact that each faction is not completely independent, but nonetheless coordinates its efforts and shares resources. Money raised in Nangarhar goes to the Baitul-mal (a centralized religious treasury) for example and then distributed to the other units. ISIS is known for giving its commanders latitude and the same is true for ISK. This does not translate into total autonomy of action within ISK, but has instead created room for other actors to exert influence. ISK's lower level leaders take instructions both from ISK leadership and their sponsors. Therefore, they effectively have dual obligations.

Geopolitics, not ideology, underpins these dual obligations and operational direction of ISK. The objectives of ISK's state sponsors, primarily Iran and Pakistan, dictates much of its own objectives. These aims can differ significantly from ISK's. Pakistan is intent on de-confliction between it and the Taliban. Iran's intention to pressure the Kabul government and Western forces in Afghanistan may align more closely, but the imposition of directives from the Iranian regime necessarily distracts ISK from achieving its ideological objectives most efficiently. Tensions between the Afghan government and ISK for Afghanistan's strategically important areas like Achin or Herat are, meanwhile, more reflective of ISK's own insular objectives. ISK is focusing on these areas with the intention of utilizing them as a

springboard from which to attack Kabul and other provinces. However, it's difficult to tell how much of this aligns with Pakistani or Iranian support, and how much of it is through ISK's own volition.

ISK's support from Afghanistan's local population appears to be much weaker than the support it receives from its external sponsors, however. Afghanistan is saturated with Jihadist groups, many of which hold far stronger sway with the local population than ISK. The Haqqanni network, the Taliban, Al-Qaeda, and Islamic Movement of Uzbekistan (IMU) are far more sensitive to the Hanafi traditions of Afghanistan than ISIS's uncompromising commitment to Salafism should allow it to be. Afghanistan's rural population also views ISK, unlike the Taliban, as a force no less foreign than the International Security Assistance Forces (ISAF) that have been present since 2001. There is, therefore, an inherent assumption that ISK must adapt the ISIS ideology in order to generate the support required for its existence. There are, of course, consequences to such actions on its 'true' Islamic State nature.

Its ability to muster the same ideological zeal as ISIS is blurred by this need for adaptation. The ideology pursued by the leadership *is* the same as ISIS, but it simply adopts every new iteration of the ISIS ideology rather than intellectually contributing to it. This effectively leads to a simultaneous 'cutting and pasting' attitude towards the ISIS ideology and a concurrent disenfranchisement from it. A resultantly weak ideological resolve among many of ISK's members has been consistently demonstrated by material motivations, the ease with which groups have historically joined and then left again, and the willingness

to engage in practices ordinarily considered completely out of the question by ISIS.

ISK's ideological fluidity is one of multiple constraints on its strategic reach that also offer clues to its objectives. ISK's reliance on illegal talc, logging, and gemstone mining to finance its activities brings it into direct competition with the Taliban for control of these resources. Its organizational capacity to focus on a global campaign is, as a result, highly constrained by its preoccupation with fighting the Taliban and there's no reason to believe this fighting will cease. Its relative geographic isolation also restricts its ability to influence jihadists beyond the borders of Afghanistan. ISK has been pushed out of Jalalabad, much like other major population centers, and into the rural environment. Access to the rugged and mountainous terrain of Tora Bora or Kunar where much of its leadership now resides is difficult and communication is, therefore, restricted. Directing global Jihad and issuing directives, although not impossible, is difficult as a result. Islamic State announced the establishment of Wilayat al-Hind and Wilayat Pakistan on May 10 and May 15 respectively, but it is too early to tell how much communication they have with ISK. ISK's strategic reach appears, for now at least, restricted to Afghanistan and it is doubtful there is any ambition to change this. Competition with the Taliban is, furthermore, centered around areas with the most economic potential, so it is difficult to escape the suggestion that local economics, not ideology or ISIS grand strategy, drive ISK's own strategy.

Regardless, ISK's strategy for achieving these objectives is totally dependent on the strength of its leadership. Its strategic orchestration and the effectiveness of its order of battle is strong if the leadership is strong. It is, conversely, relatively direction-less when the leadership is weak. ISK in Afghanistan is, therefore, dependent on its leader for its effectiveness. The ideological adherence of ISK's lower ranks simply isn't robust enough to maintain direction when orders from the leadership aren't there to keep it objectively focused. The leadership, by extension, is more important than ideology to ISK achieving its objectives.

ISK's kinetic engagements with the Taliban, Afghan National Army (ANA), and Pakistani forces in Pakistan's Federally Administered Tribal Area (FATA) insinuate tactical inferiority, regardless of its leadership though. The Pakistani Army's June 2014 Operation Zarb-e Azb against the then TTP and elements of IMU, who would go on to form ISK, demonstrates the limit of ISK's tactical capabilities. TTP and IMU were forced out of FATA and into Afghanistan by the Pakistani army in what was a clear success for the Pakistani military. The lack of operational support for Pakistan from Western ground forces implies the region's militaries are capable of defeating ISK on the battlefield, even without international involvement. ISK is also populated by fighters whose experience is almost exclusively in insurgencies (few fighters have travelled from the collapsing ISIS to Afghanistan). This may be enough to draw a stalemate, but is unlikely to achieve a decisive victory over Operation Resolute Support (RS) forces or the Taliban and its

affiliates. ISK is demonstrably, therefore, incapable of defeating its enemies in Afghanistan in a military capacity and establishing a more stable presence from which to pursue a global jihad. Its willingness to adopt new tactics to overcome this tactical inferiority seems non-existent, however.

ISK's insurgent approach to conducting operations and its dearth of experience in governing a population appear to be a defining difference between ISK and the Islamic State of Iraq and Syria (ISIS). ISIS, like the Taliban, was tolerable for much of the population under its control because it established effective governance, albeit paired with brutal Sharia law. ISK does not offer this caveat and does not benefit from a "lesser of two evils" dividend (compared to the Afghan government) in the way the Taliban does. It is hard to envision ISK's success without an ability to administer government properly or defeat conventional government forces. Doubts do, therefore, exist over its organizational abilities and the links, if any, it has with the ISIS core leadership.

The aggregation of all of this leads to the conclusion that ISK is not, in fact, a wilayat of ISIS in the true sense of the word. The extremely complex social fabric of Afghanistan acts as the foundation of this. It is incredibly difficult for the ideas and methods of ISIS to gain any traction in the country thanks to the Hanafi Sunni nature of the population, the dominance of Pashtun tribalism, and the alien nature of ISK. It also fails to fully adhere to the ideology, to work unequivocally towards the establishment of the global caliphate, or even spurn cooperation with

takfirs. It, furthermore, has taken no initiative in transforming its operational practices away from the insurgency that defines the Taliban to a conventional way of fighting that may stand a chance of seizing the entirety of Afghanistan. ISIS is a locally congruent organization for Syria and Iraq, despite its global ambitions, in a manner that ISK does not and cannot replicate in Afghanistan.

ISK's SUPPORT

The objectives of ISK's domestic and international supporters govern its adherence to the ISIS ideology, tactics, and objectives. It is essential, therefore, to consider ISK's support through the polyethnic context in which it exists. ISK garners its support from a range of external and domestic sources depending on where in Afghanistan it operates. A variety of explanations exist around this support structure. Pakistan, Iran, and even the US & its Gulf allies are repeatedly blamed for clandestinely inserting ISK into Afghanistan.^{11 12} Most Western experts have determined it is an autonomous derivative of Islamic State with little outside influence other than periodic interventions by ISIS while many regional experts are convinced the opposite is true. However, the truth likely reflects the multifaceted nature of ISK.

Afghanistan seems, by many measures, an obvious place for Islamic State to expand into for the sheer quantity of potential support. Afghanistan has between 27,000 and 64,000 combatants fighting for Islamic fundamentalist organizations. Syria, by comparison, has between 43,000 and 70,000, while Iraq has between 10,000 and 15,000.¹³ ISIS, furthermore, released a video calling on its supporters to travel to Khorasan if they could not go to Syria and Iraq on 4 March

¹¹ Interview with anonymized foreign government representative

¹² Interviews conducted with local residents of Kunar and Nangarhar Provinces, Afghanistan

¹³ Jones, S. Newlee, D & N Harrington (2018, November 20) Evolution of the Salafi-Jihadist Threat. CSIS. Accessed [online](#)

2018.¹⁴ Indeed, the first signs of ISK's presence in the Khorasan region occurred among Afghan refugees receiving Dari and Pashto language leaflets titled 'Fathh' (Conquer) in Pakistan.¹⁵

ISK has been able to raise a significant amount of money in support of this Afghan expansion, but its exact sources have been a point of debate. According to one expert's recent estimate, ISK raised nearly US\$271 million in 2016 from a mix of private donors (approximately US\$120 million), ISIS in Syria and Iraq (approximately US\$78 million), Arab Gulf states (approximately US\$40 million), and Zakat (religious taxes) (approximately US\$33 million).¹⁶ Other reports claim, however, donations by private donors are low, and from foreign governments or intelligence organizations even non-existent.¹⁷

Inconsistencies in reports of who is supporting ISK, and by how much, is likely a function of the group's factionalized nature. Lines of support vary by each faction and the differing or contradictory reports indicate its external supporters are especially siloed according to the region of the country they are involved in. Therefore, support for ISK should be

¹⁴ Ibrahimi N. Akbarzadeh, S. (2018, July 19) Intra-Jihadist Conflict and Cooperation: Islamic State–Khorasan Province and the Taliban in Afghanistan. *Studies in Conflict & Terrorism*. Accessed [online](#)

¹⁵ Guistozzi, A. (2018, September 1) *Islamic State Khorasan*. London. C. Hurst & Co. P.1

¹⁶ Ashraf, S. (2017) *ISIS Khorasan: Presence and Potential in the Afghanistan-Pakistan Region*. The Henry Jackson Society. Accessed [online](#)

¹⁷ Guistozzi, A. (2018, September 1) *Islamic State Khorasan*. London. C. Hurst & Co. P.13

regarded as an aggregation of different groups with sometimes disparate objectives rather than a solitary unified entity.

Pakistan Supports ISK as a Hedging Strategy

Blame for Pakistan's sponsorship of ISK centers on its relationship with the Taliban and the likely negative implications of a US-Taliban peace deal on the Pakistan-Taliban relationship. Pakistan, according to this theory, is both the chief funder and the primary decision maker in the actions of ISK. ISK could be employed as a new insurgency to challenge the Taliban if the Taliban's conduct after a peace deal is unsatisfactory. There is at least some logical reasoning behind this. The groups that make up ISK are relatively disjointed and ISK is certainly structured in such a way to quickly integrate new groups. It is estimated that, under a peace agreement, 5-20% of the Taliban's current strength could defect.¹⁸ ISK would double in size if just 5% of the Taliban were to follow through with defecting. It would benefit from a fivefold expansion if 20% were to defect. Pakistan would, therefore, have a fighting force of potentially 20,000 fighters ready to do its bidding in the event of an unsatisfactory deal between the US and the Taliban. This appears to be a misguided analysis, however, and Pakistan's involvement is likely instead a pragmatic risk mitigation against ISK weakening the Taliban's position.

¹⁸ Interview with Director of the Stability and Development Program, Center for Naval Analysis, Dr. Jonathan Schroden

Regardless, historical context and facts on the ground certainly alludes to Pakistani involvement. ISK's primary predecessor groups, Tehrik e-Taliban Pakistan (TTP), Ansur ul Mujahideen (AUM), and the Islamic Movement of Uzbekistan (IMU), Hizb-al-Tahrir Tajikistan, and Ansarullah were closely associated with ISI¹⁹ in what a leaked 2012 NATO intelligence report described as "intimate."²⁰ Residual relationships could well have prevailed and it is not out of the question to believe they have done so. A local man in Nangarhar recalled a Pakistani spy being arrested in his village while trying to coordinate plans and supplies with ISK.²¹ One former Afghan government official also recalled a briefing where he was presented with a map that identified an incredible number of ISK locations known to ISI. ISI was, he alleged, pre-warning the Afghan government of Pakistani-sponsored ISK attacks.²² ISK's leaders have, furthermore, all been Pakistani nationals. There is, therefore, no language or cultural barriers to inhibit Pakistan's effective control, according to this theory.

There is also a steady and reliable supply of men and material from Pakistan. Residents of Nangarhar and Kunar provinces have consistently reported Urdu as the primary language of ISK fighters and associate this

¹⁹ Interview with anonymized Afghan government official

²⁰ Radio Free Europe (2012, February 01) Leaked NATO report shows Pakistan support for Taliban. Accessed online

²¹ Interviews conducted with local residents of Kunar and Nangarhar Provinces, Afghanistan

²² Interview with anonym zed former Afghan government official

with Pakistani government support.²³ ISK's membership furthermore originates, despite claims to the contrary, from Afghanistan or Pakistan. Experts with access to ISK records assess no less than 90% of its membership originate from Pakistan or Afghanistan,²⁴ Former TTP fighters especially make up a significant part of its fighting strength, so a high number of Pakistani fighters is unsurprising. ISK also sources most of its bomb-making materials from Pakistan. Peshawar and Quetta are cited as the source for a key component of ISK's explosives production, ammonium nitrate.²⁵ Money and materiel destined for ISK have also been intercepted hidden in men's turbans and vegetable wagons at Afghan-Pakistan border crossings.²⁶ The quality and quantity of equipment available to ISK has, in addition, led some to conclude that a geographically proximate state must be supplying it. ISK members interviewed for this research, furthermore, reported their weapons being produced and supplied by facilitators in Pakistan.²⁷ Counterfeit AK47s are allegedly produced in Pakistan and supplied to ISK units all across Afghanistan. None of this overtly proves Pakistan's support, but is indicative perhaps of its government turning a blind eye or even facilitating such activities.

²³ Interviews conducted with local residents of Kunar and Nangarhar Provinces, Afghanistan

²⁴ Interview with Assistant Professor at the Combatting Terrorism Center, West Point, Dr. Amira Jadoon

²⁵ Interview with anonym zed former Afghan government official

²⁶ Interview with anonym zed foreign embassy, Kabul, Afghanistan

²⁷ Interview with ISK fighter Amin Delneshin

There is a risk of overstating Pakistan’s involvement and failing to consider its grand strategic objectives, however. ISK has a declared aim to overthrow the Pakistani government and conducted 83 attacks inside Pakistan from 2014-2018, killing 706 people.²⁸ It conducted a further 16 attacks in the year to November 2019 according to the Armed Conflict Location and Event Database. The ultimate aim of Pakistan is, and always has been, the installation of a friendly Sunni government in Kabul.²⁹ The Taliban striking a deal with the US is likely to bring Pakistani grand strategy closer to fruition, not further away. Diluting the fighting strength of the Taliban and introducing a competitor insurgency would diminish Pakistan’s geostrategic objectives even if, as some have posited, ISK was introduced to hedge against losing control of the Taliban.

A more plausible scenario for its involvement, explained by a current Afghan government official, is Pakistan likely plays a mediation “project manager” role between the Taliban and ISK.³⁰ Pakistan’s observable actions are, after all, inconsistent with aiding ISK. The June 2014 Operation Zarb-e-Azb was an attempt by the Pakistani military to neutralize ISK’s predecessor, TTP, in Pakistan. The Pakistani army has followed up with similar assaults in Pakistan’s Khyber Pakhtunkhaw and Baluchistan provinces. It has, according to this reasoning, worked

²⁸ Jadoon, A. (2018, December 03) Allied and Lethal. Combatting Terrorism Center at the USMA West Point. Accessed online

²⁹ Interview with Director of the Stability and Development Program, Center for Naval Analysis, Dr. Jonathan Schroden

³⁰ Interview with anonymized Afghan government official

to instead prevent the Taliban and ISK from fighting each other. A meeting was organized between members of the Taliban, Haqqani Network, and ISK in Rawalpindi in order to achieve exactly this.³¹ Its alleged involvement is repeatedly cited around the Afghanistan-Pakistan border, rather than all across Afghanistan, further indicating the limits to which it is prepared to get involved.

An appropriate characterization of Pakistan's role is, therefore, one of pragmatic mitigation in pursuit of protecting its own geopolitical goals. ISI's support for ISK is different to its support for the Taliban insofar as its involvement is likely an attempt to de-conflict the two groups rather than an attempt to effect change through ISK as a proxy.

³¹ Interview with anonymized former Afghan Ambassador

Iranian Support

A lesser accused, yet no less important potential sponsor of ISK is Iran. The Iranian regime theoretically supports ISK as a way of weakening the Afghan government and the coalition forces committed in the country.

The prospect of a Shia Iranian government supporting an organization deliberately targeting Shias initially seems implausible - Iranian supported Fatimyoun fighters were organized to fight ISIS and the Iranian regime supports Shia militias across the Middle East. Evidence nonetheless exists of exactly this. Iranian intelligence officials have allegedly been present in the Farah area in order to support ISK cells there. Iran is also alleged to have provided sanctuary to ISK fighters it trained while the Taliban were overrunning ISK's positions.^{32 33} The US Department of Defense has, furthermore, claimed Iranian Revolutionary Guard Quds Forces (IRGC-QF) may be operating in support of ISK, but has failed to provide estimates of how many and where.³⁴ The IRGC-QF has historically supported the Taliban through agents such as Mohammad Ebrahim Owhadi and Esma'il Razavi when it suits the

³² Interview with anonymized former Afghan government official

³³ Interview with anonymized Afghan government official

³⁴ US Department of Defense (2019, May 17) Lead Inspector General for Operation Freedom's Sentinel, Quarterly Report to the United States Congress Jan 1st 2019 - March 31st 2019.

Iranian regime. Owhadi orchestrated Taliban attacks in Herat province, for example.³⁵

Further reasoning for accusing Iran is likely derived from its historic position as a node for jihadists travelling to join Salafist groups in the region. ISIS's founder, Abu Mus'ab Al-Zarqawi used Iran as a safe haven from 2001 until 2003 after US and coalition forces attacked the Taliban, Al-Qaeda, and the Jama't al-Tawhid wal Jihad group he was leading at the time. Al-Zarqawi then used Iran as a passageway through which he was able to maneuver personnel into northern Iraq and ultimately establish Al-Qaeda in Iraq. One of Osama Bin Laden's most senior leaders, the Kurdish Mullah Ahmad Krikar, also lived in Iran's Kermanshah Province before traveling to Iraqi Kurdistan to lead Al-Qaeda there. Afghans and Pakistanis would travel through Iran on their way to join ISIS in Iraq, supposedly disguised as economic migrants so as not to be detected by Iranian authorities,³⁶ but potentially with the passive acquiescence of Iranian officials. Current ISK fighters from Uzbekistan, Tajikistan, and Russia also claim to have travelled through Iran on their way to joining ISK.³⁷ One Iranian Kurd captured while fighting for ISK claimed he was recruited via the Telegram app while resident in Iran.³⁸ This initially seems inconsequential, but is of more

³⁵ US Department of the Treasury (2018, October 23) Treasury and the Terrorist Financing Targeting Center Partners Sanction Taliban Facilitators and their Iranian Supporters. Accessed [online](#)

³⁶ Guistozi, A. (2018, September 1) *Islamic State Khorasan*. London. C. Hurst & Co. P.24

³⁷ Interview with anonymized Iran International journalist

³⁸ Interview with ISK fighter Amin Delneshin

value when considering the fact that Iranian authorities have a predisposition for blocking communications channels it views as a threat, including Telegram accounts. ISK fighters moving through Iran are also supplied with genuine Afghan passports and Tazkira (national ID) by contacts inside the country. Iranian ISK recruits are then shepherded out of Baluchistan to the Afghan border at Nimruz where accounts suggest they cross the border with such ease that it convinced interviewees the operation received the government support of Iran.³⁹ Iranian support for ISK, even if passive, may not be as unrealistic as it may first appear.

Facilitating safe passage to Afghanistan in order to reinforce an organization battling coalition forces is not, after all, an unreasonable proposition. It is unlikely Iran would knowingly allow the safe passage of ISIS recruits to fight one of its staunchest allies Bashar Al-Assad but allowing them safe passage to fight its geopolitical battles for it in Afghanistan appears to have potential. This may, therefore, provide a clue to how foreign ISK recruits are travelling to join ISK from Russia and Central Asia. The extradition of US forces out of Iran's perceived sphere of influence is the lynchpin of its grand strategy and ISK represents an effective opportunity to apply pressure on US forces, given negotiations with Taliban.

Iran additionally suffers with its own internal strife that may induce it to 'export' its militants in order to shore up its domestic political situation.

³⁹ Interviews with multiple ISK fighters in NDS prison

Iran's Sistan and Balochistan Province especially suffers with separatist unrest linked to BLA activities and it is unlikely to be a coincidence that this area is known for the transfer of foreign fighters into Afghanistan. Iranian influence, like Pakistan, is therefore limited to the factions of ISK which can work to best serve its interests. Iran is not universally backing ISK, but instead exercises a limited influence over the group's Western elements around its own border, especially Herat. Pressure from Iran could also be a reason why ISK finds itself cooperating with the BLA; cooperation in Afghanistan and Pakistan could draw fighters out of Iran, although there is no way to be sure.

Iran may additionally, like with Pakistan's alleged support for ISK, be intervening to mitigate potential damage against its own proxies in Afghanistan. Fatemiyoun fighters are known to have returned in substantial but undefined numbers to Afghanistan since the collapse of ISIS's physical caliphate in Iraq and Syria.⁴⁰ There could, therefore, be dual motives to Iran's involvement in Afghanistan. The IRGC-QF could possibly be 'buying off' ISK to ensure de-confliction with Fatemiyoun as well as ensure targeting concentration against the Kabul government and NATO. No evidence was forthcoming of any conflict between Fatemiyoun and ISK during this investigation, though it is difficult to quantify exactly how many Fatemiyoun fighters have returned from Iraq and Syria.

⁴⁰ Interview with anonymized foreign government representative

Regardless, this is not necessarily an inflection point in regards to Iranian involvement in Afghanistan. The various IRGC-QF members on the US OFAC list stand testament to the Iran's long-term involvement. Iran has also been a vocal critic of the US presence in Afghanistan and has sought its expulsion since 2001. Iranian support for ISK would represent an evolution of a pre-existing policy, therefore.

ISK is a Largely a Self-Reliant Wilayat of Islamic State

ISK's records, personnel, and actions imply at least partial self-reliance. The Combatting Terrorism Center at West Point reviewed over 4,000 seized ISK documents and assessed ISK regularly communicates up to ISIS, but there is, interestingly, no record of direct communication between it and foreign government representatives.⁴¹ ISIS, not a foreign state sponsor, sent a delegation to oversee the replacement of ISK's then leader Abu Omar Al-Khorasani in April 2019 with Mawlawi Abdullah.⁴²

This would be consistent with ISIS itself. The New York Times journalist Rukmini Callimachi has reviewed 15,000 ISIS documents recovered from Iraq and meticulously assessed the record keeping of ISIS's taxation system. Callimachi concluded from these records that just 2% of ISIS revenue was derived from external state sponsorship.⁴³

⁴¹ Interview with Assistant Professor at the Combatting Terrorism Center, West Point, Dr. Amira Jadoon

⁴² Interview with United Nations official

⁴³ Attendance at New York Times Journalist, Rukmini Callimachi, presentation 'the ISIS files' 15/11/2019

The records similarly provided no evidence of direction from an external state sponsor. A defining characteristic of Islamic State is, by implication, an ability to effectively administer a state to the point of financial self-reliance.

ISK has similarly tried to pursue financial self-reliance. It had a strong grip on the lucrative Khyber Pass for smuggling until November 2019 and has fought for control of the talc mines and timber resources in Kunar Province. These resources, it is thought, now provide the majority of the funds ISK sustains itself on. Almost all finances, according to the documents reviewed by CTC, are earned through ISK's illegal logging and talc mining, or via ISIS central funding. ISK fighters themselves made no mention of contact with Pakistan, or any other state for that matter, when interviewed.⁴⁴ ⁴⁵ ISK received initial seed money from ISIS, but according to Afghan government sources, ISIS was forced to order ISK to finance itself after funds for ISIS began to run short. ISK's own financial deterioration in the last 18 months⁴⁶ is likely not a coincidence given the battlefield defeat of ISIS and its leadership subsequently going into hiding. Its smuggling operations are also considered by many to be a demonstration of this financial self-reliance.⁴⁷

⁴⁴ Interview with anonymized Foreign Policy Magazine journalist

⁴⁵ Interview with anonymized Iran International journalist

⁴⁶ Interview with anonymized foreign government representative

⁴⁷ Interview with anonymized former Afghan government official

ISK is also widely reported to be better equipped than the Taliban. Witnesses in Nangarhar and Kunar report fighters carrying more modern rifles and more abundant ammunition. Multiple Afghan experts contested the theory it is sourcing its weapons through the abundant pre-existing supplies already in the country and drew a direct differentiation from the Taliban as a result.⁴⁸ ISK is not, however, equipped with heavy weapons like its ISIS counterparts. Its geographic strongholds in Nangarhar and Kunar make smuggling light weapons across the Afghanistan-Pakistan border relatively easy. Conversely, the terrain makes it difficult to transport armored vehicles or sophisticated systems like Man Portable Air Defense Systems (MANPAD). An excess of military equipment already exists in Afghanistan, though, and ISK has easy access to it.⁴⁹ Light weapons, in particular, are extremely accessible and it is difficult to completely rule out its exploitation of such a resource. Arms trafficking is, nonetheless, very easy for anyone who has the money to purchase weapons and the sightings of modern equipment indicate ISK is importing most of its weapons.

Therefore, more modern equipment does not necessarily allude to state sponsorship, but certainly demonstrates better overall finances than the Taliban and an independent procurement stream. ISK fighters themselves report being supplied with laptops and other technological devices as perks to their job.⁵⁰ Caution should be applied to drawing

⁴⁸ Anonymized Afghan government official

⁴⁹ Interview with anonymized former Afghan government official

⁵⁰ Interview with anonymized Iran International journalist

conclusions from ISK's supposedly better financial position than the Taliban though. It could imply a more generous state sponsor, as has been posited by multiple people interviewed for this research. It may also simply be a function of ISK's much smaller size, however. ISK's 3,000-6,000 personnel⁵¹ represent a force 95% smaller than the Taliban. ISK could, theoretically, benefit from simple economies of scale. Their confined footprint in Afghanistan and concentration in Kabul, Kunar, and Nangarhar will, nonetheless, be beneficial for appropriating resources more generously.

Western State, Gulf State, and Gulf Individuals Backing

The United States and its allies, including Gulf Cooperation Council countries also stand accused of sponsoring ISK. Money from Saudi Arabia, it is alleged, is funneled through the United Arab Emirates and smuggled across the border as hard cash to ISK personnel in Afghanistan. They are attempting to expand the threat of ISIS to places that are less geo-strategically important to the West but important to their competitors, according to this theory.⁵² Arab governments, in particular, Saudi Arabia, Qatar, and the United States are exerting pressure on Russia, China, and Iran through Afghanistan. The geographic location of these nations makes the presence of ISK an extremely important security concern. ISK is easily able to export its foreign fighters, the

⁵¹ Interview with anonymized Afghan government official.

⁵² Interview with anonymized professor of Law and Political Science at the University of Tehran

majority of whom come from central Asia and Russia, back to their countries of origin and execute attacks there.

A major leg of Gulf state support is, it is alleged, financial but it's unclear whether the motives align with their alleged support in Syria. The money is, according to this theory processed in places like the UAE in Jebel Ali and funds distributed to Afghan units. Accusations of the US and NATO airlifting ISK fighters out of their positions encircled by the Taliban in Badakhshan has led some to speculatively conclude that the US is secretly maneuvering ISK around the country.^{53 54 55} There is, however, very little evidence beyond speculation to reinforce such claims. The UAE has, in fact, been very effective at closing down ISIS finance channels and some Afghan government officials now posit South East Asia as the primary source of external funds instead. Likewise, a plausible explanation for NATO's actions is that ISK surrendered and NATO or the US were compelled under their rules of engagement to accept. There is also a significant potential intelligence dividend achieved by taking such a substantial number of fighters into custody.

⁵³ Interview with anonymized foreign government representative

⁵⁴ Interview with anonymized BBC Journalist

⁵⁵ Interview with anonymized United Nations official

Allied with Local Militant Organizations

ISK concurrently maintains cooperative relationships with other militant groups in Afghanistan while continuing to fight them at the same time. This includes organizations, especially the Taliban, that have nearly eradicated ISK in some parts of Afghanistan. These relationships appear to be transactional rather than ideological, but nonetheless conflict with the puritan ideals espoused by ISK.

ISK has an extremely complicated and dynamic relationship with the Taliban. This nebulous relationship can be broken down into three phases. The initial phase: ISK emerged as a result of defection and rebranding of former members of TTP, the Taliban in Afghanistan, and a number of smaller groups in 2014. Some Taliban factions, most notably the Peshawar Shura and the Miran Shah Shura, established cordial relations with ISK, regarding it as a credible jihadist group. The mainstream Taliban, led by the Quetta Shura, has been suspicious toward ISK from the beginning, however, and the Mashad Shura, based in Iran, has been the most determined in its opposition toward it.⁵⁶ The second phase, around 2015-2016 became more acrimonious and battles for resources began to emerge. ACLED has recorded 207 clashes between ISK and the Afghan Taliban since 2017 in 14 of Afghanistan's

⁵⁶ Ibrahim N. Akbarzadeh, S. (2018, July 19) Intra-Jihadist Conflict and Cooperation: Islamic State–Khorasan Province and the Taliban in Afghanistan, *Studies in Conflict & Terrorism*. P.12 Accessed [online](#)

34 provinces.⁵⁷ The third phase has since seen informal cooperation in some areas while continuing to confront each-other in other areas.⁵⁸

However, ISK appears to benefit at least partially from this nebulous relationship with the Taliban. Some analysts have postulated the source of ISK's lethality is rooted in the group's partnerships with other regional militant groups.⁵⁹ Low level tactical relations and tactical cooperation with Taliban commanders made ISK's establishment in Khorasan easy from the logistical point of view. ISK and Taliban district commanders coordinate the purchase and sale of explosives together, for example.⁶⁰ ISK's recruitment focus has also benefitted from prior Taliban relationships. At least one ISK recruiter currently studying Islamic Law at Kabul University openly recruits for the Taliban too.⁶¹ This is considered a common practice in universities in Kabul and Jalalabad.

ISK's relationship with Al-Qaeda has been equally puzzling. The two groups are what terrorism analyst Michael Ryan described as "tactical twins and strategic enemies"⁶² in which the groups gradually shifted

⁵⁷ Jadoon, A. (2018, December 03) Allied and Lethal. Combatting Terrorism Center at the USMA West Point. Accessed online

⁵⁸ Ibrahim N. Akbarzadeh, S. (2018, July 19) Intra-Jihadist Conflict and Cooperation: Islamic State-Khorasan Province and the Taliban in Afghanistan. Studies in Conflict & Terrorism. P.10 Accessed [online](#)

⁵⁹ Jadoon, A. (2018, December 03) Allied and Lethal. Combatting Terrorism Center at the USMA West Point. Accessed online

⁶⁰ Interview with anonymized Former Afghan Government official

⁶¹ Interview with anonymized Foreign Policy Magazine journalist

⁶² Zahid, F. Khan, M. I. (2016). Prospects for the islamic state in pakistan. Current Trends in Islamist Ideology, 20, 65-80,128.

towards experimenting with localized collaboration, while maintaining strategic organizational rivalry.⁶³ Al-Qaeda has invested years cultivating ties with Islamist militant groups throughout Pakistan and Afghanistan. It formed a “nexus” with other militant groups such as TTP and local sectarian outfits that ISK itself would like to assume control over.⁶⁴ The strength of the relationship between TTP and Al-Qaeda is demonstrated by their joint training. TTP has been known to provide locations and supplies in Pakistan’s Federally Administered Tribal Areas for joint training while Al-Qaeda contributed the tuition and sectarian outfits supplied personnel.⁶⁵ Al-Qaeda, for instance, taught suicide bombing to Pakistani militants. Al-Qaeda will be absolutely opposed to these same groups falling into ISK’s orbit, having invested so much effort.⁶⁶ The historical origin of ISIS, whereby Abu Masab Al-Zarqawi’s Islamic State of Iraq split with al-Qaeda owing to its lack of ideological purity demonstrates a clear and frequently violent dividing line. The presence of a greater enemy than each-other in the form of coalition forces, plus the influence of former members of TTP has

⁶³ Ibrahim N. Akbarzadeh, S. (2018, July 19) Intra-Jihadist Conflict and Cooperation: Islamic State–Khorasan Province and the Taliban in Afghanistan, *Studies in Conflict & Terrorism*. P.3 Accessed [online](#)

⁶⁴ Zahid, F. Khan, M. I. (2016). Prospects for the Islamic state in Pakistan. *Current Trends in Islamist Ideology*, 20, 65-80,128.

⁶⁵ Zahid, F. Khan, M. I. (2016). Prospects for the Islamic state in Pakistan. *Current Trends in Islamist Ideology*, 20, 65-80,128.

⁶⁶ Zahid, F. Khan, M. I. (2016) Prospects for the Islamic state in Pakistan. *Current Trends in Islamist Ideology*, 20, 65-80,128.

cultivated a level of tactical cooperation while maintaining strategic competition.

Pragmatic, rather than ideological, reasoning is likely the root of this working cooperation. Terrorist groups with more organizational connections are, according to the available evidence, generally more lethal in their attacks, possibly because they are able to derive innovative and effective tactics from their allies, and cooperation can help terrorist groups survive, particularly in more difficult environments.⁶⁷ Despite their significant differences and rivalries, jihadist groups can capitalize on their shared history and ideological affinity to overcome significant tactical and ideological differences,⁶⁸ such as, in this instance, ISK and the Taliban's mid-level coordination against the ANA and NATO forces. Analysts have also concluded that Muslim fighters will often refuse to take up arms against Islamic State on religious grounds, even if they would not join the group themselves.⁶⁹

ISK's lack of heavy weapons is well documented and was often repeated among interviewees, but it is suggestive of ISK's tactical relationships. ISK's tactics, discussed later, are virtually identical to the Taliban. Its historical roots as TTP, IMU, and AUM mean that its personnel are well

⁶⁷ Justin V. Hastings & Farah Naz (2017) The trials and travails of the Islamic State in Pakistan, *Australian Journal of International Affairs*, 71:3, 335-353.

⁶⁸ Ibrahim N. Akbarzadeh, S. (2018, July 19) Intra-Jihadist Conflict and Cooperation: Islamic State–Khorasan Province and the Taliban in Afghanistan, *Studies in Conflict & Terrorism*. P.3 Accessed [online](#)

⁶⁹ Hassan, H. (2016, June 13) the Sectarianism of the Islamic State: Ideological Roots and Political Context. *Carnegie Endowment for International Peace*. Accessed [online](#)

acquainted with insurgencies but do not possess the skill set to employ conventional tactics. Cooperation with the Taliban, Al-Qaeda, or other militant organizations can be easily facilitated by such shared expertise. A move away from insurgent to conventional combat tactics would likely make jointly planning, resourcing, and executing attacks with non-ISK militant organizations far more difficult. Routing resources to the procurement of MANPADS to support conventional operations would necessarily impact the availability of materials for IEDs. This would, therefore, restrict possible working relationships with other organizations not employing conventional tactics. ISK's retention of insurgent tactics as well as documented cases of cooperation with rival groups indicates it intends to continue exploiting pragmatic cooperation with Afghanistan's other militant organizations.

Local Support

Afghanistan presents a mix of opportunities and obstacles from which to draw support. Afghan literacy rates are as low as 40% and the most popular medium of mass communication is the radio, making it a challenge to effectively penetrate. The effectiveness of ISK at drawing support from Afghanistan's population previously not affiliated to an insurgency has been mixed as a result. Defense Department spokesman Col. Steve Warren has argued that 'We don't necessarily believe that...the conditions in Afghanistan are such that [ISIS] would be

welcome'⁷⁰ and the transplant of the IS model to 'Khorasan', has been judged virtually impossible by several observers.⁷¹ However, ISK's longevity and stable manpower numbers in the face of unrelenting assaults by NATO and the Taliban indicate it has had at least partial success under these difficult circumstances.

Personal networking within regional jihadist circles is judged by some to be the critical component for recruitment and retention of personnel (e.g. a defecting commander brings a group of fighters wherever he goes). This paradoxically makes Afghanistan a rich source of jihadists and a difficult place to recruit from. Tehrik-e-Khaliphah Pakistan's leader brought 2000 jihadists with him after the group's pledge of allegiance. Allegiance switches away from ISK, on the other hand, will quickly deplete its ranks. Personal networking also makes tempting fighters away from the Taliban to ISK contingent on the actions of a given Taliban leader. This itself is difficult if said leader has strong connections within the Taliban. New converts to ISK nonetheless say they were impressed by its military might, resilience, and financial solvency. Their own groups, in contrast, regularly failed to pay salaries and did not build a sustainable organization or potent identity. These

⁷⁰ Guistozzi, A. (2018, September 1) *Islamic State Khorasan*. London. C. Hurst & Co. P.3

⁷¹ Guistozzi, A. (2018, September 1) *Islamic State Khorasan*. London. C. Hurst & Co. P.5

personal testimonies point to structural defects, such as factionalism, parochialism, and warlordism in the Taliban that may benefit ISK.⁷²

Such a reputation is compounded by a strong recruitment narrative that permeates out of ISK, which seems to resonate well with socially disaffected people, in Afghanistan and abroad, that all Muslims have a duty to protect their Islamic culture. ISK has still been forced to compete with the Taliban for this socially disaffected demographic in Afghanistan, however. This has impacted the success of its recruitment efforts. Uzman Ghazi of the IMU, for example, as well as supporting Islamic State, has also made a point of supporting the Taliban. ISK has managed, like ISIS, to propagate its psychological message abroad and a small but not inconsequential cadre (no more than 10%) of ISK's fighters are fresh recruits from outside Afghanistan and Pakistan. Few, if any, of its fighting force are veterans of ISIS though.⁷³

Its heavy presence in the Afghanistan-Pakistan border region, conversely, makes it well positioned to exploit the huge number of Afghan refugees being repatriated by Pakistan. The 58,000 Afghan refugees repatriated from Pakistan to Afghanistan was nearly double the number fleeing wars in Syria, Libya, and Iraq in the same year. 600,000 of the three million Afghans who have left Pakistan since 2002 resettled

⁷² Guistozzi, A. (2018, September 1) Islamic State Khorasan. London. C. Hurst & Co. P...8

⁷³ Interview with anonymized foreign government representative

in Nangarhar,⁷⁴ less than 40% of whom have access to clean drinking water. 70% of the Afghans returning from Pakistan are estimated to be illiterate.⁷⁵ The generally unskilled nature of Afghan refugees returning to Afghanistan necessarily lowers their job prospects and increases their propensity to join a militant organization. Marrying such facts up with ISK's recruitment narrative generates fertile demographics for it.⁷⁶

The evidence suggests this combination has achieved consistent, if relatively small, successes. It has proven especially adept at mobilizing the radio effectively in order to do so. The Khilafat Ghar (voice of the caliphate) can be heard on an FM frequency for approximately 90 minutes a day in both Pashto and Dari languages.⁷⁷ ISK has also introduced a 'Cubs of the Caliphate' program to recruit and radicalize children aged 6–16. These so called 'child soldiers' have historically been indoctrinated by Islamic State in camps across Jawzjan, Kunar, and Nangarhar though a syllabus prescribed by ISIS educators in Syria.⁷⁸ A unique selling point for would-be recruits is also ISK's strict criteria for selecting its commanders and a rejection of nepotistic and clientelistic

⁷⁴ Ashraf, S. (2017) ISIS Khorasan: Presence and Potential in the Afghanistan-Pakistan Region. The Henry Jackson Society. Accessed [online](#)

⁷⁵ Ashraf, S. (2017) ISIS Khorasan: Presence and Potential in the Afghanistan-Pakistan Region. The Henry Jackson Society. Accessed [online](#)

⁷⁶ Ashraf, S. (2017) ISIS Khorasan: Presence and Potential in the Afghanistan-Pakistan Region. The Henry Jackson Society. Accessed [online](#)

⁷⁷ Ashraf, S. (2017) ISIS Khorasan: Presence and Potential in the Afghanistan-Pakistan Region. The Henry Jackson Society. Accessed [online](#)

⁷⁸ Lushenko, P. Van Auken, L & G Stebbins (2019) ISISK: Deadly Nuisance or Strategic Threat? *Small Wars & Insurgencies*, 30:2, 265-278

practices, in contrast with the Taliban.⁷⁹ Its ability to propagate this USP through its radio channel to a rich source of potential recruits may be at least one reason why Afghans and Pakistanis are so heavily represented in it.

ISK's recruitment success and its ability to maintain a population size of approximately 5,000 members should be weighed against the Sunni-Hanafi jurisprudence that dominates Afghanistan though. Hanafi Islam's non-hierarchical creed ordinarily makes it difficult to incorporate into centralized systems but is especially difficult to reconcile with the Sunni-Hanbali jurisprudence that underpins Salafism, including ISIS. Hanafi practices are largely tolerant and explicitly accommodate differences within the Muslim community. Hanbali Islam, by contrast, is the most conservative of the Sunni Islamic schools and advocates a literal interpretation of the textual sources. This presents a major problem for ISK in Afghanistan. 85% of Afghans practiced Hanafi Islam in 2012.⁸⁰ The vast majority of Afghanistan's population may, therefore, be impenetrable to ISK, assuming the popularity of Hanafism has remained constant. ISK may have successfully garnered support among a consistent stream of recruits within Afghanistan, but it will most likely struggle to successfully mobilize a more widespread support base.

⁷⁹ Guistozzi, A. (2018, September 1) *Islamic State Khorasan*. London. C. Hurst & Co. P.13

⁸⁰ Global Security (2012, August 17) Afghanistan - Religion. Accessed [online](#)

The ideology has failed, therefore, to really resonate in Afghanistan primarily because of its imported nature. The mutually violent practices of the Taliban and ISK should not be confused with the very different origins of the ISIS and Taliban ideologies. The Taliban benefits greatly from its localized organic development. ISK, by contrast, is not a phenomenon that developed locally in the same way. It has instead attempted to import and force the ISIS brand on the population. ISIS is overt about its Salafist beliefs in Syria and Iraq and goes to great lengths to explain its narratives. ISK's comparatively light-footed approach in much of Afghanistan, especially conservative parts, is considered by some to be a reflection of its inability to win over the Afghan population. This is primarily due to Afghanistan being majority populated by Hanafi-Sunnis, who still abide by 8th century Hanafi principles.⁸¹ ISK has had to adopt a different interpretation of Islam to ISIS in order to incorporate Wahhabist neophytes and Hanafism.⁸² The culture of Afghanistan is clearly different to the Arab-Iraqi culture and the Arab-Syrian culture to such an extent that some believe ISIS and ISK have still failed to recognize.⁸³ It is impossible to escape concluding such flexibility is indicative of ISK's failure.

⁸¹ Interview with anonymized Afghan government official

⁸² Interview with anonymized former Afghan government official

⁸³ Interview with anonymized Professor at Salahuddin University

Conclusions

ISK's network of support proves it is neither monolithic, nor supported by any one entity; it is appropriate to therefore characterize it as semi-autonomous. ISK is likely supported by a combination of all of the above actors, except the US & NATO, with each element of support dependent on geographical location and the extent to which ISK can serve the interests of those supporting it.

Pakistan is not, therefore, a state sponsor in the capacity in which it exercises control of the Taliban. It does influence ISK's actions in the regions of Afghanistan that border Pakistan, but likely in an attempt to mitigate the impact of ISK on its own grand strategic interests being enacted through the Taliban. Accusations that Pakistan is ISK's primary sponsor are, the evidence suggests, falsely levelled and counter to the objectives of a friendly government in Kabul.

Iran, likewise, appears to support ISK but only to the point that it best serves Iranian strategic interests. Therefore, Iran's involvement is likely to stay restricted to the West of Afghanistan. The presence of IRGC-QF operatives in the West of the country is not a new phenomenon. Iran's skill, furthermore, at conducting clandestine operations in support of its proxies, including Hezbollah in Palestine and the Houthi movement in Yemen can reasonably lead one to conclude the Iranian regime has the skill set to manipulate ISK in its favor.

These state actors are underpinned by the support ISK generates for itself through its illegal economic activities in Nangarhar and Kunar as well

as ISIS. The money generated from ISK's illegal economic activities and raised through its contact with ISIS is likely pooled and distributed across Afghanistan. Therefore, ISK is not entirely beholden to its state sponsors for its existence, but instead relies on them to facilitate greater operational reach across the Khorasan region.

ISK's OBJECTIVES

ISK's objectives have, up to now, been highly ambiguous. Some have suggested it is locally focused and no different to the Taliban. Although it may overtly claim to be working towards establishing the caliphate, its actions suggest other objectives may dominate. Others suggest the objectives of ISK are linked to its ideological adherence to ISIS - at least some of its fighters have claimed their commitment to establishing a hardline Salafist caliphate.⁸⁴ It is difficult to define its objectives as a group, however, because of the external sponsors that underpin many of the decisions it makes. Some of the fighters are also clearly motivated by different things, as is discussed below.⁸⁵ ISK has a mixture of objectives, depending on where, and under which sponsor, it is operating, therefore.

It is nonetheless universally agreed ISK aims to isolate Jalalabad, and seize control of it as a regional logistical nexus. It was, up to recently, expanding to the West of Nangarhar, with the aim of encircling the city and taking control.⁸⁶ The ends to which this was being pursued is nonetheless a point of contention. Those who believe ISK has its sights on global ambitions see Jalalabad as the first step towards securing the highway between Pakistan and Kabul, with the eventual aim of seizing other population centers. Others believe control of Jalalabad is vital to

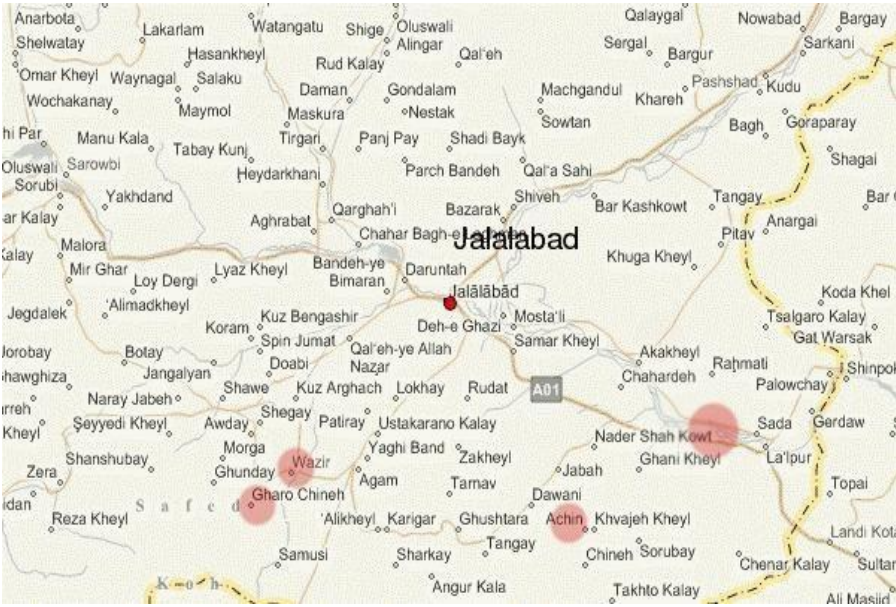
⁸⁴ Interview with anonymized Foreign Policy Magazine journalist,

⁸⁵ Interview with anonymized foreign government representative

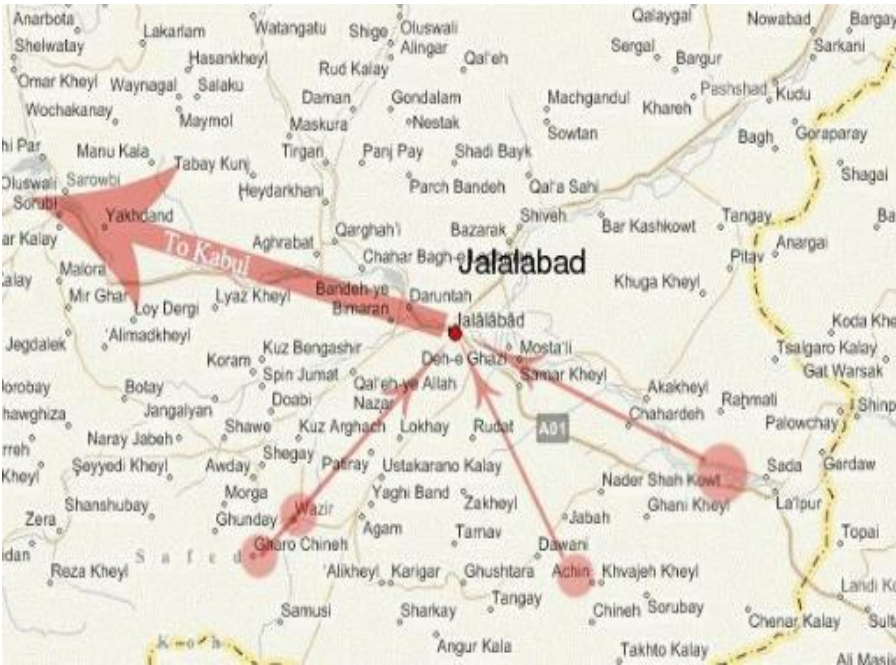
⁸⁶ Interview with anonymized former Afghan government official

ISK's continued existence. An attempt to take the city would be an action designed primarily to shore up its position, under such circumstances, rather than expand to the rest of Afghanistan.





Above: Recent ISK strongholds in Jalalabad Province. Achin, Mohmand, Dara, Wazir and Gharo Chineh



Above: Encircling Jalalabad is a necessary step for ISK to seize it and, if it wishes, Kabul.

Aiming to Create a Global Caliphate

ISK's objectives are often characterized as wanting to establish a hardline Islamic caliphate for the whole world, especially after ISIS's defeat in Iraq and Syria, but this is too blunt a description.⁸⁷ ISIS itself seeks to pursue its goals using the migration (Al-Hijrah) of its ideology to spread its own geostrategic objectives in Afghanistan.⁸⁸ This translates in Afghanistan not as the establishment of the caliphate itself, but a province of it beneath ISIS. Appreciating the subtle differences between a Wilayat (province), Khilafah (caliphate), and Imarah (emirate) are important for determining ISK's ultimate intentions in the context of the caliphate.⁸⁹

At its core, ISK, certainly exists with the express intention of establishing this wilayat of the caliphate. This is a mentality that permeates the entirety of the organization, right down to its foot soldiers. Those with contact felt ISK's fighters were genuine in their intent. "I think they wanted to believe it, they certainly wanted to" one journalist said.⁹⁰ This also makes logical sense, given ISK's recruitment in Tajikistan, Russia, and Uzbekistan. An organization with purely local

⁸⁷ interview with anonymized Kurdish Regional Government official

⁸⁸ Interview with anonymized Professor of Political Science at Karbala University

⁸⁹ Interview with Former Abu Musab al-Zarqawi Associate, Marwan Shahada

⁹⁰ Interview with anonymized Foreign Policy Magazine Journalist

objectives is unlikely to commit resources and effort into recruiting abroad if it does not also seek influence in those countries. Fighting in the north of Afghanistan between the Taliban and ISK was, it is believed, a fight for more territorial dominance and, therefore, an imposition of the will to build a hardline caliphate.⁹¹ The same logic can be applied to those international recruits. The Taliban, whose objectives are confined to Afghanistan, is reliant almost entirely on local recruitment. It would make little sense for fighters to travel from other countries if they were not committed to creating a global caliphate. Those who have direct contact with them, as such, relay a serious commitment to the caliphate. “Certainly in terms of they want to build an Islamic state, a caliphate, yes...they all said that almost like a record that they’d been drilled to say...and drilled to think” one journalist who has interviewed multiple members of ISK said.⁹² Hardline true believers, devoted to the caliphate, clearly exist in substantial enough numbers to have their voice heard, regardless of what their foreign sponsors’ objectives are.

Confusion arises as a result of ISIS’s governing structures. The connection between the leadership of ISK and ISIS has loosened since ISIS moved to a more decentralized leadership model than that of Al Qaeda. ISK is authorized, through the ISIS governing framework, to make autonomous decisions about military operations, procurement, salaries, recruitment, and budgeting without having to consult ISIS.

⁹¹ Interview with anonymized BBC Journalist

⁹² Interview with anonymized Foreign Policy Magazine Journalist

ISIS's decentralized, cellular network delegates much of its authority to its provincial leaders. ISK in Afghanistan can, therefore, act independently as long as it is loyal to the Caliph. This leaves a significant amount of latitude in order to achieve ISIS's objectives, so long as they align. Instead ISIS must be involved in any change to laws, rules & regulations, and leadership selection.⁹³ Most importantly, ISIS selects the Special Representative, who operates as a political commissar to represent the center's interests with ISK, and makes sure guidelines and directives are being respected. ISIS also exercises some direct supervision and monitoring of ISK not only through its advisers, but also by sending inspection teams.⁹⁴ The decision-making decentralization, Afghanistan's distance from Iraq and Syria, and a lack of a common language may have, nonetheless, inadvertently weakened ISIS and ISK's unity of thought in order to try and help spread the ISIS caliphate to Afghanistan.⁹⁵ This would also be consistent with ISK and ISIS's own records, which are suggestive of communication between the two, but little centralized decision making.⁹⁶

There is certainly evidence of a global flavor to ISK, true to the ISIS brand, whether its objectives entirely align with ISIS or not. A U.S. citizen and ISIS operative in Pakistan told an undercover FBI asset that

⁹³ Guistozzi, A. (2018, September 1) *Islamic State Khorasan*. London. C. Hurst & Co. P.60

⁹⁴ Guistozzi, A. (2018, September 1) *Islamic State Khorasan*. London. C. Hurst & Co. P32

⁹⁵ Interview with Former Abu Musab al-Zarqawi Associate, Marwan Shahada

⁹⁶ Interview with Assistant Professor at the Combatting Terrorism Center, West Point, Dr. Amira Jadoon

he received authorization from ISIS's "Wilayat Khorasan" in Afghanistan for an attack he conducted. ISIS previously exported an external operations cell to Libya in December 2015, which is supporting ISIS's attack campaign in Europe.⁹⁷ An article in the fourteenth issue of *Dabiq* (an online ISIS magazine) identifies control of Afghanistan and Pakistan as decisive to ISK's intent to instantiate the Islamic State across Central and South Asia. The article states 'Bengal is located on the eastern side of India, whereas Wilayat Khorasan is located on its western side. Thus, having a strong jihad base in Bengal will facilitate performing guerilla attacks inside India simultaneously from both sides'.⁹⁸

ISK has also tried, under some circumstances, to administer state services in the fashion of ISIS. Examples exist of limited state maintenance. In the areas where they are in control, they have established some semblance of a system, in terms of education, medical, and judicial systems, so it is clear they are "trying to be organized...but on a very small scale."⁹⁹ Achieving even small scale state administration is an important milestone. ISK does not benefit from the ready-made infrastructure or expertise of ISIS, so it is important to focus on the intent rather than the output for analytical purposes. A demonstrated intent of establishing a functioning bureaucracy is indicative of ISK's objective

⁹⁷ Cafarella, J. (2017, November 17) ISIS Plotting Attacks from Afghanistan. Institute for the Study of War. Accessed [online](#)

⁹⁸ Lushenko, P. Van Auken, L & G Stebbins (2019) ISISK: Deadly Nuisance or Strategic Threat? *Small Wars & Insurgencies*, 30:2, 265-278

⁹⁹ Interview with anonymized Foreign Policy Magazine Journalist

of establishing a bona fide wilayat of Islamic State. Such a wilayat would rival, rather than work in cooperation with, a Taliban emirate. How widespread a practice it is for ISK to engage in such administration is unclear and whether it is restricted only to the most devoted elements of ISK remains to be seen. Certainly, little to no evidence exists to imply ISK follows or is even cognizant of Abu Bakr Naji's 'Management of Savagery,' the playbook by which ISIS administered its state services.

However, if it does wish to take over the entirety of Afghanistan and establish a bone fide wilayat, must first overcome the insurgent's dilemma,¹⁰⁰ ISK, must decide, in the event of a major increase in recruitment numbers, on whether to commit to an attempted seizure of major population and economic centers. It is plausible that ISK may recruit enough fighters to make the logical step from insurgency to conventional fighting force. This is especially true in the event of a Taliban-US peace deal which would at least double the estimated size of it.¹⁰¹ It is implausible to suppose that ISK has the capability to effectively employ that increased fighting force to seize and hold vital population centers, however. ISK's tactics, discussed in the tactics and strategy chapter, do not differ from the Taliban, whose experience in conventional warfare has been disastrous. It must, therefore, ask itself whether it wants to take the risk of annihilation by engaging in the next

¹⁰⁰ Interview with Professor of Anthropology and Chair of the Department of Anthropology, Boston University, Dr. Thomas Barfield

¹⁰¹ Interview with Director of the Stability and Development Program, Center for Naval Analysis, Dr. Jonathan Schroden

necessary steps for conquering Afghanistan. Either that or it will have to retreat into Pakistan, or blend into the local population and be seen as defenders of local interests.¹⁰²

ISK's Local Focus

ISK, ISIS, or both have become either subliminally or overtly aware of the limitations on expansion inherent in the insurgent's dilemma and over Khorasan more broadly. Wilayat Pakistan and Wilayat Al-Hindus were recently established and there is a lack of the caliphate as a defined objective emanating out of ISK's PR operations. Its status as an agglomeration of factions, rather than a unified force, and its alliance with others that have entirely disparate aims (e.g. BLA) is evidence of its strategic limitations. The competition for resources and supporters in an area that could be described as saturated with jihadi organizations further adds to this pressure. The militant group, Lashkar-e-Islam, having expressed interest, refused to join for fear of losing the support of the Taliban, for example. Such examples are unlikely to have been isolated events and will have affected the calculation of ISK's leaders if they recurred often enough.

Many doubt its ability or desire to contribute to the global hardline caliphate under current circumstances, therefore, and believe its limitations stem from even more fundamental factors. "I don't think they

¹⁰² Interview with Professor of Anthropology and Chair of the Department of Anthropology, Boston University, Dr. Thomas Barfield

are going to be global or to even go beyond the Afghan boundaries”¹⁰³ one interviewee with intimate knowledge of government policy said. “They [are] local people and they have been affiliated [with] the Taliban, and probably have commanders and foot soldiers that have defected from the Taliban...I don’t think there are sharp differences in terms of objectives, in terms of policy, [or] in terms of strategy between [ISK] and the Taliban.”¹⁰⁴ The war economy, discussed in the ideology section below, and grievances with the Afghan government are the primary motivation behind ISK’s fighting force in some analysts’ minds. Many ISK fighters are fundamentally locally focused and some foreign government representatives at least see evidence to conclude it has no interest in establishing a global hardline caliphate.¹⁰⁵ It is difficult to envision, under such circumstances, a group that is committed to a global caliphate if their motivation for joining was an inefficient judicial system, for example.

One source described ISK’s objectives in disarray, suggesting “the tail seems to wag the dog somewhat...”¹⁰⁶ The big attacks feed into their narrative and are good for their PR, but this appears to be virtually the only reasoning and there is a strong sense ISK is fighting for the sake of fighting.¹⁰⁷ No logic appears to exist, other than self-preservation, for its

¹⁰³ Interview with anonymized former Afghan ambassador

¹⁰⁴ Interview with anonymized former Afghan ambassador

¹⁰⁵ Interview with anonymized foreign government official

¹⁰⁶ Interview with anonymized foreign government official

¹⁰⁷ Interview with anonymized foreign government official

attack patterns beyond some of its kinetic engagements around its vital trade routes. ISK could have become so locally focused that it has lost sight of any strategic objective. This is important as it also explains why ISK might be willing to engage with the Taliban under particular circumstances. ISK delegates have acted as intermediaries in Taliban disputes on a not infrequent basis. Such actions initially seem illogical but make more sense when they are considered as acts of existential reinforcement rather than as a strategic alliance. The ejection of ISK from Jawzjan in 2018 as a result of Taliban and Afghan government forces cooperation would indicate the Taliban are uncomfortable with Islamic State existing in Afghanistan in a strategically influential position, further pressuring ISK and reinforcing this opinion. The near 50% reduction in ISK kinetic events in Afghanistan in the year to 2019 could represent a decision not to engage the Taliban to such an extent that it threatens the Taliban's national dominance and further weakens ISK's existence. The pressure to survive could have overridden all other objectives, therefore.

ISK may forlornly be establishing rules as far as it can realistically reach in the hopes that circumstances may change in the future to allow it to expand. The idea of a rapid expansion akin to ISIS in Syria and Iraq is practically impossible in Afghanistan because there are too many local communities, in addition to pressure from the Taliban.¹⁰⁸ Indeed, ISK

¹⁰⁸ Interview with anonymized former Afghan government official

never intended to fight the Taliban,¹⁰⁹ but instead finds itself embroiled in a 4 year conflict with the group. What it would be waiting for, under such a hypothesis, is an issue to arise like the civil war that started in 1992.¹¹⁰ Small groups that had no power, under similar conditions, formed a miniaturized emirate in Nuristan, but found itself unable to expand despite support from Pakistani missionaries going back generations.¹¹¹ It would mean ISK positioning itself for something to happen but in such a manner that it is counting on an event that results in a power vacuum.¹¹² While it could theoretically be as grandiose as ISIS under such circumstances, experience in Afghanistan dictates this to be a folly. ISK is either aware of this or, as is consistent with other evidence, simply hasn't been acting strategically.¹¹³ One can assume, therefore, that it stands little chance of seizing Afghanistan even in the event of a power vacuum.

Its current geographical areas of focus are certainly suggestive of an intent to prioritize protection of its short term existence over long term

¹⁰⁹ Interview with anonymized Afghan government official

¹¹⁰ Interview with Professor of Anthropology and Chair of the Department of Anthropology, Boston University, Dr. Thomas Barfield

¹¹¹ Interview with Professor of Anthropology and Chair of the Department of Anthropology, Boston University, Dr. Thomas Barfield

¹¹² Interview with Professor of Anthropology and Chair of the Department of Anthropology, Boston University, Dr. Thomas Barfield

¹¹³ Interview with Professor of Anthropology and Chair of the Department of Anthropology, Boston University, Dr. Thomas Barfield

grand strategic objectives. Nangarhar, Kunar, Badakhshan, and Kabul indicate an intent to protect smuggling routes and exploit the economic potential of these areas, rather than appropriate important population centers. At least one foreign embassy believes it may simply seek the creation of a corridor between Pakistan and Tajikistan, as its primary objective.¹¹⁴ Likewise, another embassy was, “deeply concerned” about the northern parts of Afghanistan where ISK are known to operate in small cells and there is currently insufficient attention being paid to this issue in its opinion.¹¹⁵ Creating a corridor from Pakistan to Central Asia could be construed in one of two ways. A smuggling route for illicit trade is likely. Indeed, some interviewees were more overt in this regard. “Why else would they be focused on Badakhshan etc.? Because it’s a route of drug trafficking. They are fighting to seize control of the trafficking routes.”¹¹⁶ This of course fits with the narrative of some of the countries for which people with such views represent but it is also not impossible to suppose it contains a degree of truth. The war economy as a recruitment motivation for ISK’s fighters, discussed in the ideology section, is also congruent with an organization fighting to protect its economic assets. A corridor could equally be a method of linking Islamic State Pakistan, Islamic State Al Hind, ISK, and Islamic State elements in Central Asia together but there is a fight over the Pech River in

¹¹⁴ Interview with anonymized foreign government official

¹¹⁵ Interview with Professor of Anthropology and Chair of the Department of Anthropology, Boston University, Dr. Thomas Barfield

¹¹⁶ Interview with anonymized foreign government official

Badakhshan, Nuristan, and Kunar area too.¹¹⁷ This itself is suggestive of a wrestle for control of trade routes rather than a simple communications route.

The most recent public relations releases by ISIS also indicate a dissonance beginning to emerge between it and ISK. ISIS publications, below, boast of the global caliphate's kinetic engagements worldwide, but make no mention of Wilayat Khorasan.



Above: A statement from ISIS about killing 8 Nigerian soldiers and destroying 3 armed vehicles in Berno, Northeast Nigeria. Such announcements about Afghanistan have been absent.

¹¹⁷ Interview with anonymized foreign government official



Above: An ISIS announcement of a major new operation in Ingushetia, Caucasus Willayat, on 2nd January 2020. Again, no similar announcements were made about Afghanistan. ISIS may now be seeking alternative locations to ISK from which to keep the caliphate alive.



Above: ISIS propaganda depicting weapons seized from the Nigerian Army by Islamic State.



Above: an info graphic released in ISIS weekly Al-Nabi, depicting the operations of Islamic State and its affiliated willayats in December 2019. Casualty counts of ‘infidels,’ particularly Christians, are included. Afghanistan is absent.

Conclusions

ISK's objectives reflect its disjointed and factionalized nature. Its semi-autonomous status has resulted in a divergence of objectives which are influenced by the relative state sponsor in a given area of Afghanistan. Although it overtly aims to fully establish a functioning wilayat of Islamic State, its actions prove that the central leadership does not exercise full authority over the objectives of its various constituent elements.

Western Afghanistan benefits from the support of Iran and so does, therefore, have to toe the line of Iranian interests. Material support and the offer of shelter for some of ISK's fighters in Western Afghanistan could in fact represent a primary reason why ISK has not yet exhibited a heavy presence in Shia heavy regions of Afghanistan, such as Bamian Province. ISK conducted no kinetic engagements in Bamian between November 2018 and November 2019,¹¹⁸ for example. The elimination of Shias and direct confrontation with Fatemiyoun may, therefore, be lower down the list of priorities for all of ISK as a result of its relationship with Iran in the West but particularly so for those elements which come into direct contact with the IRGC-QF. Conversely, attacking the government in Kabul and NATO forces is likely to rank higher.

¹¹⁸ Armed Conflict Location and Event Data Project (ACLED) Accessed [online](#)

ISK's relationship with Pakistan further complicates its objectives. Pakistan's support for the Taliban means any assistance ISI is prepared to offer ISK is also attached to stipulations of non-aggression with them and almost definitely a commitment to refrain from launching attacks within Pakistan. Pakistan's aim to mitigate the impact of ISK likely results in strategic limitations imposed upon ISK as a result.

It can furthermore be safely assumed ISIS pushes ISK in the more traditional objectives of ISIS itself and likely explains why Abu Omar Al-Khorasani was replaced as leader in April 2019. This would also help explain why ISK continues to attack soft targets in Kabul and espouses anti-Shia sentiments, despite its reticence from wholeheartedly assaulting Shia dominated areas of Afghanistan.

ISK TACTICS AND STRATEGY

The insurgent tactics employed by ISK “have [effectively] not changed since Alexander the Great”¹¹⁹ yet its strategy appears to have evolved in response to circumstances. ISK has become more lethal over time through the employment of insurgent tactics that has allowed it to operate clandestinely across Afghanistan. Local populations in Nangarhar report fighters wearing civilian clothing and only changing to conduct combat operations.¹²⁰ The death toll attributable to ISK doubled between 2014 and 2018, mainly in Kabul or Nangarhar,¹²¹ and the total number of kinetic events attributable to ISK has become more equally distributed. Attacks in Nangarhar as a total percentage of ISK operations in Afghanistan fell from 62% to 17% between 2017 and 2019.¹²² Whilst ISK may not seem significant in terms of the conventional measures of control over territory and manpower i.e. numbers of fighters – it is extremely significant in terms of the shifting patterns of violence and militancy.¹²³ 42% of state targets in Afghanistan were local government – higher than Afghan military or police.¹²⁴ ISK

¹¹⁹ Interview with Director of the Stability and Development Program, Center for Naval Analysis, Dr. Jonathan Schroden

¹²⁰ Interviews conducted with local residents of Kunar and Nangarhar Provinces, Afghanistan

¹²¹ Interview with Assistant Professor at the Combatting Terrorism Center, West Point, Dr. Amira Jadoon

¹²² Armed Conflict Location and Event Data Project (ACLED) Accessed [online](#)

¹²³ Ashraf, S. (2017) ISIS Khorasan: Presence and Potential in the Afghanistan-Pakistan Region. The Henry Jackson Society. Accessed [online](#)

¹²⁴ Jadoon, A. (2018, December 03) Allied and Lethal. Combatting Terrorism Center at the USMA West Point. Accessed online

suicide attacks in Afghanistan amounted to 25% of all attacks in 2016. This percentage increased to approximately 34% of all attacks in 2017 and to 56% of all attacks in the first seven months of 2018.¹²⁵ The group has, therefore, successfully professionalized its insurgent attack capability and its operations tempo now supersedes the Haqqani Network.¹²⁶

ISK's battles with the Taliban and the ANA over aforementioned smuggling routes in Nangarhar, Kunar, and Badakhshan hold clues to an increasingly incoherent strategy forced upon it by its unforeseen conflict with the Taliban. The momentum gained by ISK at the end of 2015 and beginning of 2016, where it rapidly expanded across Afghanistan, has waned and it has had to adjust accordingly. Much of this may in fact be down to ISK's tactical inferiority to the Taliban. ISK's apparent tactical victories are in fact a function of groups joining ISK, not because of military operations to seize ground. As one embassy noted "their ability to take ground has been flag switches, the reason for their expansion in the north wasn't because they possessed any kind of military superiority or operational professionalism, it was because the leadership of the factions took up the banner, and then took it down again."¹²⁷ Its defeat in Herat, Jawzjan, and Helmand at the hands of the Taliban indicate the Taliban's real superiority, be it manpower, weapons employment, or

¹²⁵ Jadoon, A. (2018, December 03) Allied and Lethal. Combatting Terrorism Center at the USMA West Point. Accessed online

¹²⁶ Lushenko, P. Van Auken, L & G Stebbins (2019) ISISK: Deadly Nuisance or Strategic Threat? *Small Wars & Insurgencies*, 30:2, 265-278

¹²⁷ Interview with anonymized foreign government official

maneuvering. Many interviewees suggested ISK went underground and opted for bigger insurgent attacks with a large number of casualties as a result of this pressure. ISIS likely intended to exploit Afghanistan as a ‘soft’ target for ISK to seize, and from which to launch attacks across the rest of the Khorasan region. It likely believed a takeover of Afghanistan was a serious possibility when it first pledged Ba’yah to Abu Bakr al Baghdadi. However, the reality of a war with the Taliban and a reliance on former TTP, IMU, and other Taliban elements has initiated a strategic readjustment that has also become evident in its confused objectives. ISK possesses neither the skills, manpower, nor tactical edge to effectively mount a takeover of Afghanistan in the face of Taliban resistance.

Its strategic drift has also been compounded by its poor abilities as a defender of territory.¹²⁸ “If they take control of an area, tomorrow the government will take it back”¹²⁹ one member of the Afghan government said. ISK has suffered heavy losses since 2015. It has made some progress in Badakhshan in recent months but is, overall, increasingly homeless after a heavy defeat in Nangarhar in November 2019. ISK had been pushed to the mountains almost 15 kilometers from their original fronts, even prior to the capture of around 600 ISK members in the province, and had already lost the low ground. They have also never

¹²⁸ Interview with anonymized former Afghan government official

¹²⁹ Interview with anonymized former Afghan government official

fully wrested control of Nangarhar's mines from the Taliban, despite perceptions of them having done so.¹³⁰

ISK suffered a deficit of strategy even prior to the death of former ISIS leader Abu Bakr Al-Baghdadi, however. "The feeling [was] that there is no strategy, any gains they make are tactical and opportunistic, and they are not part of some grand plan in the region."¹³¹ This strategic deficit may, in fact, have been recognized by ISIS and helps rationalize the replacement of Al-Khorasani as the group's leader. Journalists also described ISK members they'd met as direction-less. "They do have some sort of leadership but it isn't very clear cut from what I've seen. I've spoken to a bunch of fighters both in Kunar and Nangarhar and some of them seemed quite direction-less, in terms of a lot of them used to be with the Taliban, a lot of them come from Pakistan. And so while they have some sort of commander, at the same time, it doesn't seem to be coherent."¹³² A picture begins to emerge, when marrying this strategic deficit with its lack of defined objectives, of an organization with weak leadership.

ISK's lack of leadership continuity explains this weakness and strategic drift at the top though. The bombing campaign by operation Resolute Support, pressure from the Taliban, and campaigns by the Afghan National Army have inevitably made developing and maintaining a

¹³⁰ Interview with anonymized BBC journalist

¹³¹ Interview with anonymized foreign government official

¹³² Interview with anonymized Foreign Policy Magazine journalist

consistent strategy incredibly difficult. One expert claims “ISIS has not been able to find charismatic leadership in South Asia to lure in fresh recruits. Without an able and experienced leadership, ISIS in Pakistan may not be able to take off and establish its rule over territory, as it did in the Middle East.”¹³³ ISK has lost 4 of its leaders since its inception and a total of 548 of its mid-tier leadership was eliminated between 2015 and 2018.¹³⁴ ISK may, as a result have been hemmed into a strategy of opportunism out of necessity, not choice.

One journalist was able to detail ISK’s movements through Nangarhar in August 2019, which hints at an increasingly desperate strategy. Haskeh Menah, close to Osama Bin Laden’s famous Tora Bora cave complex, was becoming an increasingly important focus as ISK moved away from Achin. Pachirohgham, Khogiani, and Shirzad, a district famous for its valuable gemstones, was becoming heavily populated by ISK.¹³⁵ The choice of geography is suggestive of ISK’s intention to continue with an insurgency that protects its economic interests. Kunar is particularly mountainous and notoriously difficult to evict insurgencies from thanks to the height of its valleys. It is not, however, a strategically important area of Afghanistan.¹³⁶ The mountains of Tora Bora are equally difficult locations for fighting against insurgencies.

¹³³ Zahid, F. Khan, M. I. (2016). Prospects for the islamic state in pakistan. *Current Trends in Islamist Ideology*, 20, 65-80,128. 75

¹³⁴ Interview with Assistant Professor at the Combatting Terrorism Center, West Point, Dr. Amira Jadoon

¹³⁵ Interview with anonymized BBC journalist

¹³⁶ Interview with anonymized Foreign Policy Magazine journalist

Long trails of trailers taking Shirzad's valuable gemstones to Pakistan are reportedly seen on a daily basis and Jalalabad's proximity as a logistical nexus between Pakistan and North East Afghanistan, including Kabul, indicates ISK either intended to suffocate Taliban supplies or exploit the connections itself.

ISK's opening battle at the Tajik-Uzbek border in November 2019 is also indicative of the strategy ISK now plans to follow. Its focus on Nagarhar, Kunar, and its activities in Badakhshan and Jawzjan are further evidence that knit into the theory it plans the creation of a corridor between Pakistan and the rest of Central Asia. Fighting in Tajikistan would bring many strategic benefits (in addition to the economic benefits), not least the lack of Taliban to oppose it. Tajikistan would also open a new front in a country without a NATO presence and limited state capacity to contain it.

As suggested by its objectives, this would imply ISK has adapted its strategy away from seizing Afghanistan in order to survive. Whether this is an admission of defeat or not is too early to tell, but ISK has adapted to survive in the past. It has a history of working with other groups towards its own ends, for example. It ran a prison for Taliban fighters and civilians in Mahmand Valley in Achin district.¹³⁷ Its lethality in Pakistan has heavily drawn on the Sunni supremacist group Lashkar-e-Jhangvi's capacity with approximately 40% of all deaths and injuries

¹³⁷ McNally, L. Amiral, A. M Weinbaum. A Issa. (2016, May) The Islamic State in Afghanistan: Examining its Threat to Stability. Middle East Institute. Accessed [online](#)

related to ISK attacks in Pakistan being a result of both groups.¹³⁸ This is, of course, in addition to ISK mediators lending themselves to Taliban disputes.¹³⁹ The Taliban's threat to totally annihilate ISK in Jawzjan in 2018 is indicative of the strategic imperative of ISK keeping itself in existence.

However, ISK has been highly effective with its messaging, which helps to rationalize the consistency with which it has preserved its numbers in the face of such pressure. It is very effective at exploiting the news for its own ends as part of its PR operations.¹⁴⁰ Its radio channel in Nangarhar, despite consistent bombing, returns to operation just hours after each assault.¹⁴¹ It does, as one government representative noted "have an asymmetric advantage and is good at waging the information war."¹⁴² ISIS more broadly employs a highly effective media campaign that exploits modern social media. Approximately 700,000 people read ISIS tweets on a daily basis.¹⁴³ It has used Facebook and Twitter more effectively than any other Islamic fundamentalist organization.

This messaging has failed to draw large portions of the Taliban's fighting force to itself though and ISK has instead engaged in a brutality arms race. It is possible it expected larger numbers of the Taliban or

¹³⁸ Jadoon, A. (2018, December 03) Allied and Lethal. Combatting Terrorism Center at the USMA West Point. Accessed online

¹³⁹ Interview with anonymized former Afghan government official

¹⁴⁰ Interview with anonymized foreign government official

¹⁴¹ Interview with anonymized BBC journalist

¹⁴² Interview with anonymized foreign government official

¹⁴³ Interview with anonymized Kurdish Regional Government official

Haqqani Network to join its ranks, but most have stayed loyal to the Taliban. A primary reason for this, it is thought, is the insurgent competition it faces. Competition between the various groups leads to higher levels of violence and extremism. A process of outbidding between Hamas and other Palestinian resistance groups increased the popularity of suicide bombing as a weapon of choice in the Palestinian–Israeli conflict¹⁴⁴ and it is quite possible the same phenomenon may now be resurfacing in Afghanistan. Research suggests that in a situation where there is a large number of terrorist groups operating in an area, as in Afghanistan, competition could lead to higher terrorism levels: “different terrorist groups operating in the same areas compete for influence by ‘outbidding’ each other in bouts of increasingly extreme attacks, either against joint enemies or against each other.”¹⁴⁵ Challenging so many adversaries at once may have been a strategic blunder after ISK’s refusal, on principle, to ‘sequence’ its adversaries. It has, resultantly ended up fighting against multiple enemies at the same time, many of whom it sometimes works with, in a bid to assert itself.¹⁴⁶ This brutality arms race again demonstrates a strategic incoherence within ISK. Its lack of official alliances, paired with fighting many of

¹⁴⁴ Ibrahim N. Akbarzadeh, S. (2018, July 19) Intra-Jihadist Conflict and Cooperation: Islamic State–Khorasan Province and the Taliban in Afghanistan. *Studies in Conflict & Terrorism*. P.10 Accessed [online](#)

¹⁴⁵ Justin V. Hastings & Farah Naz (2017) The trials and travails of the Islamic State in Pakistan, *Australian Journal of International Affairs*, 71:3, 335-353.

¹⁴⁶ Guistoizzi, A. (2018, September 1) *Islamic State Khorasan*. London. C. Hurst & Co. P14

the groups it sometimes works with demonstrates the supremacy of short-term survival over long-term strategic goals.

The tactics of Islamic state are, nonetheless, no different to the Taliban, with the exception of their indiscriminate targeting. ISK's employment of direct warfare, that is, purification operations against takfiris is the primary differentiation from the Taliban.¹⁴⁷ There is otherwise no discernable difference between the two. The cross-cutting nature of ISK's fighters is a logical reason behind its heavy reliance on insurgent tactics. One journalist personally knows an explosives expert in Kabul who trains both the Taliban and ISK in explosives handling and delivery techniques.¹⁴⁸ A message of fear has been successfully and expertly spread as a result, thanks in part to following and extolling the same brutal messaging as ISIS. Witnesses recall tribal elders being placed on land mines and having them detonated underneath them as a method of execution.¹⁴⁹ Its treatment of Taliban captives has demonstrated similar treatment, when twelve Taliban prisoners were executed through the detonation of bombs beneath them and others were beheaded.¹⁵⁰

¹⁴⁷ Interview with former Director of National Threat Assessments, Afghan National Security Council, Dr. Arian Sharifi

¹⁴⁸ Interview with anonymized Foreign Policy Magazine journalist

¹⁴⁹ Ashraf, S. (2017) ISIS Khorasan: Presence and Potential in the Afghanistan-Pakistan Region. The Henry Jackson Society. Accessed [online](#)

¹⁵⁰ Interview with anonymized Afghan government official



Above: Propaganda released by ISIS demonstrating its treatment of prisoners in Wilayat Sina, Egypt.

Conclusions

ISK is, first and foremost, likely incapable of seizing Afghanistan. It does not possess the skill set required to completely rout a conventional enemy force, neither has it demonstrated the ability to consistently defeat the Taliban.

ISK's strategic deficit is a serious problem for the group and it has clearly been hampered by repeated elimination or replacements of its leadership at every level of the organization. This strategic deficit, combined with a reliance on insurgent tactics and other insurgent groups in the region likely limits its scope to Afghanistan. Expanding beyond

Afghanistan, despite its recent attacks at the Tajik-Uzbek border, is likely unsustainable as a result.

Questions must also be addressed over its ultimate intentions. Why, if it truly does wish to seize the entirety of the old Khorasan geography, has Islamic State accepted Ba'yah from Islamic State Pakistan and Islamic State Al-Hind? ISK's hitherto focus on protecting the Khyber Pass, Kunar, and Nangarhar also raises questions over whether ISK's economic interests are its priority, or spreading the ISIS ideology is prioritized. Why, for example, would ISK choose to operate in areas with a notable lack of Shia Muslims if it was so intent on eliminating Shias? Why has it waited until now to conduct operations in Tajikistan, and why has it not conducted operations in Uzbekistan?

ISK's IDEOLOGY

ISK's composition and actions have generated significant questions over its ideological commitment to ISIS. Some experts believe "they're very, very different"¹⁵¹ from ISIS, and ISK has taken up the flag for convenience and branding purposes. Disenfranchised groups within ISK previously affiliated with Afghanistan's more established militant organizations are seen especially as falling into this camp.¹⁵² Furthermore, it has, had to reconcile filling its ranks with a mix of local, allegedly less ideologically motivated Afghans or Pakistanis from these groups with people from further afield. Kazakhs, Uzbeks, and Chechen Russians who harbor strong ideological leanings, stand side by side with more pragmatically motivated Afghans and Pakistanis. Some personnel are clearly motivated by economics, while others are truly dedicated to the wilayat.

It is important to define the ISIS ideology in more detail in order to better deduce ISK's alignment, however. ISIS follows the strict teaching of Salafism, an orthodox religious interpretation associated with Sunni Islam that preaches a world lived according to the way of Islam's original followers. It also pays lip service to elements of Deobandism and Wahabism too,¹⁵³ two other strict interpretations of Islam

¹⁵¹ Interview with anonymized former Afghan government official

¹⁵² Interview with anonymized former Afghan government official

¹⁵³ Hamzavi, K P. (2017) *Daesh: Middle East in Jihadi Flames*, London, NoGam Publisher

originating in Saudi Arabia and India. A defining feature that sets it apart from other Salafist groups, such as Al-Qaeda, is its stated aim of eliminating Shia Muslims. This deliberate focus on exterminating Shias is, in fact, a primary reason for its initial splintering from Al-Qaeda, which does not view Shias as infidels. It is believed that ISIS's founder, Abu Musab Al-Zarqawi, repulsed even Osama Bin Laden, whose mother was Shia, with his anti-Shia vitriol.¹⁵⁴ ISK attacks Shia Muslims at will. 90% of the 11 attacks against specific religious sects were aimed at Shiite communities between 2014 and 2018.¹⁵⁵ ISIS's ideology further permits slavery, rape, and extortion while making acts as trivial as smoking cigarettes an offence punishable by death. It also imposes Zakat (a religious tax), coordinated and collected by a Bayt ul-mal (religious treasury), which has allowed it to finance the majority of its operations.

The ISIS strand of Salafist ideology is the second of two iterations of hardline Salafism that has emerged worldwide. Arab fighters and the Arab Mujahideen in the 1990s, embodied by the leadership of Osama bin Laden, and since 2011, Ayman al-Zawahiri personified the first iteration. The second, and more extreme version, is that of ISIS and Abu Bakr al-Baghdadi, which has failed militarily but has not been defeated intellectually.¹⁵⁶ ISIS, by establishing this second iteration, created a fissure in extreme Salafism that engendered two competing versions of

¹⁵⁴ Interview with anonymized foreign government official

¹⁵⁵ Jadoon, A. (2018, December 03) Allied and Lethal. Combatting Terrorism Center at the USMA West Point. Accessed online

¹⁵⁶ Interview with anonymized Islamic fundamentalist expert

it. Sunni Islam, furthermore, follows a jurisprudence that allows the Islamic Caliphate to be formed at anytime and anywhere. The formation of a hardline Salafist caliphate can, therefore, take place in any country if there is enough of an ideological following. The formation of an ISIS caliphate, loyal to its ‘second iteration’ Salafism is, by extension, possible in Afghanistan, regardless of prevailing domestic, regional or international circumstances.¹⁵⁷

The management structures of ISIS are important for determining how flexible the ISIS ideology is for finding and maintaining enough ideological support for this hardline caliphate in the face of other competing factors. Many believe the second iteration of hardline Salafism has allowed ISK to be practically self-sufficient relative to the ideological leadership of Iraq and the Levant, thanks to the ISIS leadership structure.¹⁵⁸ Social networks and a shared belief in the ISIS cause have, at the same time, kept the very highest ideological leadership the preserve of ISIS, to which ISK must submit.¹⁵⁹ Therefore, there appears to be a dichotomy, of the tight ideological standards ISIS upholds and the decentralized nature of its wilayat system. ISK’s freedom to act independently gives it enough latitude to stray from the ideology, even if its core remains committed.

¹⁵⁷ Interview with anonymized Islamic fundamentalist expert

¹⁵⁸ Interview with former Russian Envoy to the Shanghai Cooperation Organization Bakhtyour Khaleqov

¹⁵⁹ Interview with Former Abu Musab al-Zarqawi Associate, Marwan Shahada

Some degree of alignment between ISK and ISIS is obviously unquestionable, but such a statement hides what and why some compromises are being made.¹⁶⁰ Elements of ISK's core ideology certainly align with the preachings of Abu Bakr al-Baghdadi and Abu Ibrahim al-Hashimi al-Qurashi in Iraq and Syria, but it is far more complicated than this simple analysis suggests. Its preparedness to work with Jihadist groups that have not pledged Ba'yah to ISIS presents contradictions in ISK's ideological fidelity. One half of ISK's thinking prioritizes pragmatism while the second leverages ISIS's flexibility as a networked rather than centralized structure to develop its own unique ideological leadership and thinking within the ISIS framework.¹⁶¹ This intrinsically opens up two possibilities. ISK's leaders could have pragmatically declared Ba'yah at their own discretion in order to utilize ISIS's brand recognition and exploit ISIS's governing flexibility to their own non-ideological ends. ISK could, alternatively, be exercising its ideological fluidity to survive in Afghanistan. ISIS does not, in practice, expect ISK to completely emulate its actions¹⁶² and it remains willing to continue accepting Ba'yah from ISK despite evidence of divergence.

A pledge of allegiance (Bay'ya) is the most important level of fidelity in jihadist groups and this too raises questions even in the case of ISK. Pledging Ba'yah is a necessity to be considered a member of the organization, according to the Salafi Jihadi ideology. Allegiance to the

¹⁶⁰ Interview with anonymized Afghan government official

¹⁶¹ Interview with anonymized regional insurgency expert

¹⁶² Interview with anonymized regional insurgency expert

leader and their organization is supposedly absolute. Alignment with other people and groups who have not pledged Ba'yah (Shahada) is not, or at least shouldn't be, tolerated by ISIS according to one former associate of ISIS's founder, Abu Musab al-Zarqawi, interviewed for this research.¹⁶³ Other Jihadist elements that ISK or ISIS works with should, according to Salafi Jihadi ideology, also have pledged Ba'yah to the central entity, in this case ISIS. Other Jihadist groups who do not pledge Ba'yah are considered infidels, according to this ideological interpretation. Fighting against these infidels is as much an Islamic duty as is fighting Shias and non-believers. The importance of Ba'yah was exhibited by the conflict between ISIS and the Al-Nusrah Front in Syria.¹⁶⁴

ISK's ideological fidelity to ISIS is mixed when measuring against this understanding and its disjointed nature further complicates the matter. ISK's plans to merge its constituent groups into one unified command and control structure were shelved in 2018¹⁶⁵ owing to competing ideological differences within ISK itself. Its regional leadership, however, reaffirmed Ba'yah to Abu Bakr Al-Baghdadi in June 2019 in a video with the relevant leaders all featured. Abu Zubayr al-Khorasani (Afghanistan), Abu Hafsa al-Khorasani (western Afghanistan), Abu Mujahid al-Farisi (Iran), Abu Talha al-Hindi (India), Abu Abdallah al-Kashmiri (Kashmir), Saad al-Pakistani (Pakistan), and Abu Khalid al-

¹⁶³ Interview with Former Abu Musab al-Zarqawi Associate, Marwan Shahada

¹⁶⁴ Interview with anonymized Islamic fundamentalist expert

¹⁶⁵ Guistozzi, A. (2018, September 1) *Islamic State Khorasan*. London. C. Hurst & Co. P110

Bakistani (Pakistan) were all featured in the video. ISK again reaffirmed Ba'yah after Al-Baghdadi's death in a video in November 2019. Al-Zarqawi's former associate contested the relevance of this pledge of Ba'yah, however, citing the long distance and decentralized decision making as difficult to reconcile with ideological fidelity, given the intense scrutiny the ISIS leadership exists under.¹⁶⁶

The locations of ISK's present strongholds also offer insight into both its ideological alignment and ISIS's differences. It occupies heavily Sunni regions of Afghanistan, primarily Nangarhar and Kunar, and is strongly represented in Kabul, and increasingly Badakhshan. The fact that ISK has chosen to consolidate itself in heavily Sunni regions of Afghanistan stands out not for its heavily Sunni population, but for the lack of Shias living in those areas. This is also likely a reflection of TTP's heavy influence on ISK. Two explanations exist to justify this choice of stronghold. Afghanistan's Shia areas of Hazarajat, Bamian, Ghazni, and Ghor are geographically very difficult to operate in and it may simply be a function of this difficulty that has kept ISK at bay. The economic importance of Nangarhar and Kunar, as discussed in their objectives, is also a likely factor of their prominence as strongholds. Both of these factors, combined with the aims of ISK's sponsors, have likely diluted the ideological fidelity of ISK's constituent groups to varying degrees.

¹⁶⁶ Interview with Former Abu Musab al-Zarqawi Associate, Marwan Shahada

Investigation of ISK's ideology should be broken into 3 categories in order to better understand the fidelity of its membership. An assessment of those who are clearly ideologically committed, and are representative of its core values is necessary. A substantial element that is motivated for material rather than ideological reasons also requires consideration. The pragmatic compromises required of ISK, including its continued affiliation with the Taliban, are further central to an assessment of its ideology. Varying levels of commitment can also be defined by faction in Afghanistan. As a result, it is important to recognize these variations and assess its commitment with this fact in mind. Determining a more accurate assessment of ISK's ideological fidelity can then be achieved.

Ideologically Committed

There is, without doubt, a constituency of ISK true believers. The tight inner circle of the core group leadership is truly indoctrinated and believes in the principles. Interviewees consistently suggested ISK's leadership was dissatisfied with the Taliban because the Taliban was no longer ideologically attractive. Initially Abu Bakr al-Baghdadi and now Abu Ibrahim al-Hashimi al-Qurashi exercises ultimate authority and none of ISIS's wilayats, despite ISIS's decentralized leadership structure, have total autonomy. ISIS's center remains very strong within the organization and there remains some degree of coordination between all of its organs.¹⁶⁷ ISK for example, in line with ISIS, initially enforced

¹⁶⁷ Interview with Professor Morad Hakim

its ban on the drug trade very strictly; the leadership ordered personnel to inform all farmers that if they were found to grow poppies, they would face fines, detention or even execution.¹⁶⁸ ISK was claiming to have eradicated 1,200 hectares, collected fines for \$3 million, and seized 20 tons of drugs by June 2016.¹⁶⁹

ISK's rank and file have equally proven themselves to be just as capable of enforcing ISIS's brutal brand of extreme Salafism as ISIS itself. Stories of extreme brutality are commonplace, and "they do have this conviction that they want to have an Islamic State, a caliphate, whatever, and for that they would sacrifice their families. I have definitely seen that"¹⁷⁰ one journalist said. One current high-level Afghan government official agreed members of the Taliban "are rebranding themselves because the Taliban no longer provides them with the ideological attractiveness or money of ISIS."¹⁷¹ The ideals of ISK have overridden the respect many fighters have even for their closest family. One fighter recalled sending his mother home after she had flown from Karachi to Jalalabad to find him a wife. "I will not marry" he told her. He reasoned it unfair to marry a wife when in a few months he'd be dead because of an attack he planned to die in in order to progress ISK's ideology.¹⁷²

¹⁶⁸ Guistozi, A. (2018, September 1) *Islamic State Khorasan*. London. C. Hurst & Co. p.73

¹⁶⁹ Guistozi, A. (2018, September 1) *Islamic State Khorasan*. London. C. Hurst & Co. p.35

¹⁷⁰ Interview with anonymized Foreign Policy Magazine journalist

¹⁷¹ Interview with anonymized Afghan government official

¹⁷² Interview with anonymized Foreign Policy Magazine journalist

Reports on the ground substantiate much of what could otherwise be disregarded as bluster. Interviews with local residents of Nangarhar and Kunar consistently cited deliberate targeting of women and children.¹⁷³ A major difference between ISIS and Al-Qaeda was the ideological underpinnings of deliberate targeting of women and children. Locals in Nangarhar and Kunar also witnessed emphatic enthusiasm and very high morale among ISK's fighters.¹⁷⁴ One member of the public who had lived under its jurisdiction recalled not being able to leave after dark to go to the hospital for fear of being punished for breaking the strict Islamic law imposed upon ISK's subjects. Some in the Afghan government agree and even fear this demonstration of genuine intent will manifest itself even more forcefully if a reconciliation can take place between Afghanistan & the US with the Taliban.¹⁷⁵

Many locally recruited members also exhibit the same ideological exuberance. ISK is reportedly recruiting heavily from the universities in Kabul – these are also true believer types, they aren't joining because of a dispute with the Taliban, and this suggests at least a hard core of ideologically aligned recruits from within Afghanistan and Pakistan, in addition to those from abroad.¹⁷⁶ One member of ISK interviewed claimed 20 Pakistani families, as well as Afghans, Tajikistanis, Uzbekistanis, and Arabs in Mohmand, Bandar, and Achin districts of

¹⁷³ Interviews with local populations in Nangarhar and Kunar

¹⁷⁴ Interviews with local populations in Nangarhar and Kunar

¹⁷⁵ Interview with anonymized Afghan government official

¹⁷⁶ Interview with Director of the Stability and Development Program, Center for Naval Analysis, Dr. Jonathan Schroden

Nangarhar were there to wage Jihad against the Taliban in the mountains.¹⁷⁷ The core of true believers does at least partially include Afghans and Pakistanis as a result, but the extent of this group is unknown.

Committed for Material Reasons

There is clearly a substantial number of recruits from within and outside Afghanistan who are partially, if not fully, motivated for material reasons though. “There’s no one ISK”¹⁷⁸ one interviewee stated, and it is a sentiment that is consistently echoed by those who deal with it on a regular basis. A former government employee close to ISK analysis strongly believed “the body of it is made up of elements of the criminal economy, tribal feud opportunism, and geopolitical opportunism and they are not committed.”¹⁷⁹ And other experts agree, adding that there is some amount of network and intermingling between all the groups in Afghanistan. Those who find themselves interacting across the various militant groups are in it for who will pay more.¹⁸⁰ Certainly one American expert was convinced by “comments that I’ve seen are that ISIS pay more.”¹⁸¹ ISK fighters being tempted into recruitment by the

¹⁷⁷ Interview with Pakistani ISIS wife

¹⁷⁸ Interview with anonymized foreign government official

¹⁷⁹ Interview with anonymized former Afghan government official

¹⁸⁰ Interview with Director of the Stability and Development Program, Center for Naval Analysis, Dr. Jonathan Schroden

¹⁸¹ Interview with Director of the Stability and Development Program, Center for Naval Analysis, Dr. Jonathan Schroden

promise of a wife in Afghanistan¹⁸² is no different to the methods used by ISIS but is nonetheless a motivation for joining that questions their commitment to the ideology. Other sources reinforce the claim that ISK's salary of \$500 a month, promises of a house, and even laptops are incentives for joining.¹⁸³ This does not necessarily mean their ideological commitment is doubtful, but it does suggest cynical ulterior reasons for fighting on its behalf.

The testimony of ISK members at least partially buttresses these material claims. One fighter, currently imprisoned with the NDS in Kabul, claimed he was sold by ISIS to the Taliban.¹⁸⁴ He joined, according to his account, primarily because of ISK's promises of a wife but was content with fighting its battles against the Taliban. Marriage is an almost sacred duty in strict interpretations of Islam and marriage to a virgin even more so in Salafi jurisprudence (the Quran and hadith both chronicle God's promise of 72 virgin girls in paradise to jihadists). Therefore, Promises of a wife could not only be a strong factor in a decision to join ISK, but an overriding one. This particular fighter and others in the cell he fought with were eventually sold to the Taliban without their knowledge and, in a total reversal, mobilized to fight against ISK. It is undetermined, from this investigation, whether this is a widespread practice. Such a blatant 'guns for hire' example does at least suggest that the war economy is a substantial driver in the

¹⁸² Interview with anonymized Voice of America Dari journalist

¹⁸³ Interview with anonymized Voice of America Dari journalist

¹⁸⁴ Interview with anonymized Voice of America Dari journalist

deployment of personnel though. Another fighter claimed to have joined in order to exploit the economic opportunity offered by ISK that was unavailable to Iranian Kurds such as himself.¹⁸⁵ A wife of a now deceased ISK fighter also claimed her husband left his IT job in Punjab, India for the economic benefits of joining ISK.¹⁸⁶ Interviewees did, however, suggest the material promises of ISK are false. Multiple members claimed promises of high pay were not met and they instead received between 15,000 and 20,000 Pakistani Rupees (\$100 - \$130) a month. Economic benefits may be drawing recruits, but the reality may not live up to the expectations.

Ulterior motives for joining ISK exist even at the most local of levels. One former government official recalled meeting a fighter in Nangarhar who joined in order to solve a territorial dispute with his neighbor.¹⁸⁷ This particular fighter's neighbor was part of the Taliban, so an effective way to help settle the problem was, for him, to join a competing organization that was prepared to offer resources in aid of his problem. This is, of course, an anecdotal example, but nonetheless demonstrates the non-ideological calculus that may be permeating even the lowest levels of membership.

Furthermore, there appears to be a delineation of ideological adherence depending on where ISK's fighters come from. "I have spoken to more

¹⁸⁵ Interview with ISK member, Amin Delneshin

¹⁸⁶ Interviews with multiple ISK POWs in NDS prison

¹⁸⁷ Interview with anonymized former Afghan government official

foreigners than Afghans, and the foreigners all seemed a lot more convinced; I would definitely differentiate a bit between foreigners and Afghans.”¹⁸⁸ This is important for defining the attributes of ISK’s fighting force. “We have different fighters, we have some of the Afghans who are familiar with the country”¹⁸⁹ suggesting some are at least savvy to the nuances of Afghans’ reception to ISIS ideology. Separating these Afghans from those who are “foreign...who might not be familiar but who want to come”¹⁹⁰ and assessing their relative representation within ISK allows for a better understanding of just how widespread this ideological zeal is. Foreign fighters are not by definition more committed but are by en large distinguishable by their commitment. Some foreign fighters “want to almost self-plan an attack. Because people just want to give themselves fully to this cause.”¹⁹¹ The exact breakdown of ISK’s membership by nationality isn’t totally clear but inferences can nonetheless be made from its initial members. A large proportion initially of IMU tried to break away to join ISK but they were wiped out. ISK is, as a result, still mostly made up of TTP or Afghan Taliban and Afghans or Pakistanis make up at least 90% of its strength. The hard core of ideological true believers among ISK’s rank and file is possibly a relatively minor component of predominantly foreign fighters within the group, therefore.

¹⁸⁸ Interview with anonymized Foreign Policy Magazine journalist

¹⁸⁹ Interview with anonymized Foreign Policy Magazine journalist

¹⁹⁰ Interview with anonymized Foreign Policy Magazine journalist

¹⁹¹ Interview with anonymized Foreign Policy Magazine journalist

Pragmatic Divergence

Questions of commitment higher up the chain of command arise from the relationships it maintains with other militant groups, however. Some Western experts believe ISK's commanders have moved less out of ideology and more because it allows room for autonomy and group expansion.¹⁹² Switching sides, under this assumption, is something that is simply a routine matter of fact. ISK leadership's pledge of allegiance is, according to this school of thought, simply a bandwagoning exercise for greater autonomy and more resources than the Taliban. Why might this raise questions over the commitment of ISK's leadership? The assumption under such conditions is that this bandwagoning always leaves open the possibility of switching back. Cooperation between the Taliban and ISK, such as mediation services, sourcing materiel etc. happens not at the lowest level, but at ISK's mid-level leadership and above.¹⁹³ ¹⁹⁴ The ideology of ISK's leadership could almost qualify as pan-Islamist in its own right and takfiri as a result. This ideological misalignment is reflected in ISK attacks in Afghanistan where there has been evidence of joint planning.¹⁹⁵ This does, therefore, raise the question of why higher level ISK members would associate themselves with takfirs if they were truly committed to Islamic State. One former member of the government intimately familiar with Islamic

¹⁹² Interview with Director of the Stability and Development Program, Center for Naval Analysis, Dr. Jonathan Schroden

¹⁹³ Interview with anonymized BBC journalist

¹⁹⁴ Interview with anonymized Afghan government official

¹⁹⁵ Interview with anonymized Afghan government official

fundamentalist groups in the region pointedly exclaimed “I don’t think there is a big difference ideologically between the Taliban and ISIS.”¹⁹⁶ One example that supports such analysis is all of the ISK fighters one journalist spoke to gained access through their previous either Taliban commanders or trainers.¹⁹⁷

There may be pragmatic, rather than ideological reasons for this apparent ISK-Taliban affiliation though. The economic dimension and the fear of an enemy greater than they can sometimes bring these Islamic groups closer together according to some of the Washington based experts interviewed. When the underlying cause of their existence is at stake, they converge.¹⁹⁸ ISK leadership’s alignment with other militant factions who have not pledged Ba’yah may, therefore, be a self-preservation mechanism triggered by its leadership. Such a mechanism is also likely to be a function of the wider practicalities of operating in Afghanistan. Abu Bakr al-Baghdadi had to choose... [Someone who] understood the cultural, political, and social conditions of the country. The conditions in Afghanistan are clearly different from those in Iraq and Syria, so al-Baghdadi needed someone or some people capable of adapting his orders inside Afghanistan.¹⁹⁹ This requirement would necessitate someone with roots in the Taliban that would by their very nature be extremely difficult to extricate oneself from. ISK’s 2017

¹⁹⁶ Interview with anonymized Afghan government official

¹⁹⁷ Interview with anonymized Foreign Policy Magazine journalist

¹⁹⁸ Interview with anonymized Kurdish Regional Government official

¹⁹⁹ Interview with anonymized Kurdish Regional Government official

decision to lift its ban on narcotics in South-West Afghanistan²⁰⁰ may be one demonstration of such adaptations of ISIS ideology to fit in the Afghan context.

The influence of foreign sponsors also steers the ideological commitment of the high and mid-level leadership according to which sponsor is involved. As one expert claimed, “ISK doesn’t have an organized force nor does it seem to have any interest in ruling in the region. It [instead] carries out violence on behalf of some political patrons.”²⁰¹ According to this analysis, ISK is drawing ideological inspirations from ISIS and using it to achieve political goals, but does not have direct channels with ISIS.²⁰² ISIS’s Dabiq newspaper declared in 2015 that ISIS received pledges of Ba’yah from groups in Nuristan, Kunar, Kandahar, Khost, Paktia, Paktika, Ghazni, Wardak, Helmand, Kunduz, Logar, and Nangarhar.²⁰³ Evidence of a unified logistical effort in cooperation with these cadres of ISK and ISIS has been thin to non-existent though. The reason could be the defeat of ISIS, but is equally indicative of a third party providing support. Help from foreign sponsors, in other words, appears to have been more beneficial to many of ISK’s factions than from ISIS and this may be pulling ISK’s

²⁰⁰ Guistozi, A. (2018, September 1) Islamic State Khorasan. London. C. Hurst & Co. p.35

²⁰¹ Interview with Delhi Policy Group Analyst Shreyas Deshmuk

²⁰² Interview with Delhi Policy Group Analyst Shreyas Deshmuk

²⁰³ Interview with Delhi Policy Group Analyst Shreyas Deshmuk

leadership in different ideological directions that manifest themselves in different objectives, discussed already.

Continued Affiliation with the Taliban

The Taliban and ISK's political motivations are fundamentally the same at the broad level thanks to the influence of Pashtuns in both groups, but there are important differences. Both see Western domination of traditional Islamic spheres of influence as something that can only be overcome by force. Differences lie in the Taliban's adherence to Pashtun Wali. The Taliban is much more heavily influenced by Pashtun culture than other Islamists. Its interpretation of society is predominantly through Pashtun Wali and traditional Pashtun tribal culture rather than Islamist culture. The Taliban is, therefore, best characterized as Islamist-Pashtuns, without the extremism of ISIS.²⁰⁴ ISK, by contrast, is not a Pashtun-oriented Khorasan branch of Islamic State and does not have a specific national identity. The majority of its fighting force in the East of Afghanistan are Orukzai and Afridi Pashtuns, but it is populated instead by Arabs, Chechens and Russians in the North.²⁰⁵ The Pashtuns coming to the North could even be considered, contextually, as foreign by the local population simply by the geographical distance and lack of established relationships in Northern Afghanistan.²⁰⁶ All previous leaders of ISK were formerly in the TTP leadership though,²⁰⁷ so it is,

²⁰⁴ Interview with anonymized former Afghan government official

²⁰⁵ Interview with anonymized former Afghan government official

²⁰⁶ Interview with anonymized former Afghan government official

²⁰⁷ Interview with Assistant Professor at the Combatting Terrorism Center, West Point, Dr. Amira Jadoon

therefore, appropriate to characterize ISK as populated largely by but not for Pashtuns.

This high population of Pashtuns and political similarities has, by virtue of Afghanistan's tribal nature, left it closely tied with the Taliban. The nuances of Afghanistan's population and political pragmatism necessitates this. The implications are that members of ISK maintain contact with their former friends or family members still in the Taliban. This necessarily differentiates their command structures from ISIS. If fighters have been with the Taliban for a long time, whether that's the Pakistani Taliban or Afghan Taliban, they have often built strong relationships with their commanders. Even if they decide to leave the Taliban for whatever reason they still retain these links to their old commanders or to friends they've made and "somehow that trumps the affiliation to ISK a bit."²⁰⁸ Afghan government officials went even further to claim both groups are by-en-large the same movement. The Islamist ideologies, one claimed, equate to Communism, stating "even I can't find any differences between Islamism and communism. Both [ISK and the Taliban] criticize the situation and [claim] they want justice. Islamists say Islam is the solution and communists say communism is the solution."²⁰⁹ ²¹⁰ The political similarities and

²⁰⁸ Interview with anonymized Foreign Policy Magazine journalist

²⁰⁹ Interview with anonymized Afghan government official

²¹⁰ Interview with anonymized former Afghan government official

sociological links keep ISK and the Taliban inescapably bound, therefore.

There is, however, no overt evidence to indicate official alliances between the leadership of ISK and the leadership of the Taliban or any other factions in Afghanistan, such as IMU, Ansarullah, TTP, or LET. Cooperation among the mid-level leadership of the Taliban and ISK in South and North Afghanistan is instead unofficial.²¹¹ Even groups with strong ideological links, such as IMU, or the remaining TTP do not have a codified alliance to mirror the Haqqani network and the Taliban. Operational cooperation with non-ideologically aligned groups like Lashkar-e Islam and Lashkar-e Jhangvi is even looser. This choice to spurn official alliances in favor of unofficial cooperation appears to reinforce the assumption that ISK's leadership pragmatically exploits its links across Afghanistan in order to survive.

Conclusions

ISK's ideological adherence to ISC is strong among its core leadership, but quickly becomes much more complicated further down its hierarchy. This is a function of the pre-existence of long-established militant organizations in Afghanistan and Pakistan with distinct ideological jurisdictions to Islamic State, as opposed to ISIS's predecessor, Al-Qaeda in Iraq, which by comparison harbored much closer ideological

²¹¹ Interview with anonymized Afghan government official

principles. Some members have also clearly joined simply out of pragmatic reasons and share little affiliation with the ideology.

This likely has negative consequences on the cohesion of the organization and its ability to act as a unified entity. Competing motivations for joining or remaining as a member of ISK are likely to generate friction among its leadership. ISK's records do, in fact, demonstrate this to be the case.²¹² A feeling of unity of purpose is also likely to be much weaker compared to ISIS and the abandonment of multiple factions in 2016 suggest this may be the case.

A primary consequence of ideological inconsistencies is likely to be a reduced ability to recruit. Propagating narratives that define a clear identity associated with ISK will be much harder if its own members are not fully aware of where to draw the ideological line. The Taliban is also particularly clear in its ideological motivations and the type of emirate it aims to establish. ISK, by comparison, has given little indication of how it plans to apply the ISIS blueprint to Afghanistan, further weakening its recruitment narrative.

²¹² Interview with Assistant Professor at the Combatting Terrorism Center, West Point, Dr. Amira Jadoon

RECOMMENDATIONS

Governments should cease treating ISK as a monolith.

ISK's structure reflects Afghanistan's historic disposition to factional warlord-ism. The constituent elements are neither uniform in their objectives and support, nor universally distributed across Afghanistan. The reality of ISK's member groups sharing ISIS's Salafist ideals throughout Afghanistan should not be treated as a rule to apply to its support, objectives, or even strategy. ISK should be approached as the dynamic, complex, and factional entity that it is.

Different approaches to combating ISK should, therefore, be adopted to reflect the cross-cutting differences of support and objectives. Defeating ISK cannot be achieved by military superiority alone, so governments combatting it should make every effort to recognize the requirement for tailored solutions. This policy should, therefore, underpin the other policy recommendations and each of the aforementioned recommendations should be adjusted to reflect this. A blanket solution that attempts to treat ISK as a single entity is otherwise bound to failure.

The Afghan government should leverage experience from abroad to combat ISK internally.

The Government of Afghanistan should seek cooperation with the governments of the UAE and Saudi Arabia to leverage their expertise in preventing the spread of extremism domestically. Both the UAE and Saudi Arabia harbor deep institutional knowledge on combating

extremism. The Afghan government should consider engaging with the UAE's Al-Hadai headquarters, the Al-Sawab Center, and Al-Harb Al-Fakri Center to better share expertise. The government should, in particular, seek advice on collaborating with the clerical community, civil society, and local government to institutionalize moderate beliefs and become more reactive to the needs of the Afghan population.

The Iraqi and the Kurdish Regional Government also have unique experiences in combating ISIS and managing a post-ISIS society. Afghanistan's government should, therefore, try to partner with Iraqi authorities and the Kurdish Regional Government in order to manage a post-ISIS community. Sharing best practices and even a level of intelligence sharing can prevent ISIS from re-infiltrating Iraq and suppress ISK in Afghanistan. Lessons learned by Kurdistan are especially important and its success at attracting international coalition assistance to fight ISIS should be closely analyzed.

Afghan authorities must develop a unified strategy to prevent the migration of militants into the country.

Afghanistan must adopt a more unified strategy for combating Islamic extremism, preventing the influx of ISK fighters, and dealing with ISK members in its custody.

Afghanistan's borders are currently too porous to make it the frontline of prevention; a workable solution is required to restrict the inflow of ISK fighters and their materiel. Afghan authorities should take the lead in establishing a task force with Arab, Tajik, and Uzbek authorities to

prevent the transit of ISK recruits from each of their respective countries. The Afghan government should also seek cooperation with the US on the vetting of visa applicants, especially from Tajikistan, Iran, and Uzbekistan. Points of entry that should receive special focus are Islam Qala, Nimruz, and Hamed Karzai international Airport.

The Afghan government should also work with the US to confront Iran and Pakistan on their role in facilitating ISK's operations. US military aid to Pakistan that was cut by \$300 million in 2018 should be restored in order to boost Pakistani military operations in Balochistan and Khyber Pakhtunkhwa. The US and Afghanistan should also explore ways to deepen cooperation with the Pakistani government on counter-insurgency activities inside Pakistan. Options could include making air assets available in support of Pakistani Army operations and the policing of the Afghan-Pakistan border. Secure mechanisms for sharing intelligence pertaining to militants in Khyber Pakhtunkhwa (including FATA) and Balochistan could also be considered. Such support could be made contingent upon Pakistan ceasing cooperation with ISK.

Afghan authorities should also work with the US to utilize the US's economic arsenal against Iranian support for ISK. Further individuals and organizations involved in the sponsoring of not just ISK, but other terrorist organizations should be added to the OFAC sanctions list as pressure. The recent heightening of tensions between Iran and the US could also be used to Afghanistan's advantage in the fight against Islamic State. The war against ISK presents an opportunity for the US

and Iran to find common ground. De-escalating the US's military posture towards Iran could be linked to a commitment by Iranian authorities to be more cooperative in the fight against their mutual Islamic State enemy. The US could likewise link relief from sanctions imposed since its withdrawal from the Joint Comprehensive Plan of Action to an agreement to cease support for ISK.

The US should continue to maintain a Close Air Support (CAS) presence and increase its air operations training effort until the Afghan military is capable of assuming the mission requirements.

The contribution of US airpower to combatting ISK has been invaluable. The US Air Force (USAF) dropped 783 weapons on Afghanistan in August 2019 alone.²¹³ The USAF, in fact, dropped more munitions in 2018 (7,362)²¹⁴ than it did during the height of 'the surge' and was on track to do so in 2019 at the time of writing. The Afghan Air Force (AAF) must be capable of conducting the full requirement of CAS and resupply missions before the US should consider withdrawing air assets.

The AAF does not have the combat aircraft numbers to fulfil current mission requirements. The AAF's 32 A29 Super Tucanos,²¹⁵ though appropriate for the counter insurgency role, are not available in large enough numbers to emulate the combat impact made by US airpower.

²¹³ Snow, S (2019, October 1) Afghan forces still at the mercy of US air support despite huge investment into Afghan air force. Military Times. Accessed [online](#)

²¹⁴ Snow, S (2019, October 1) Afghan forces still at the mercy of US air support despite huge investment into Afghan air force. Military Times. Accessed [online](#)

²¹⁵ Giangreco, G. (2017, October 26) Afghan air force adds six more Super Tucanos to fleet. Flight Global. Accessed [online](#)

The AAF ordinarily has between 15 and 19 A-29's and 10 AC-208s available for combat operations. Afghanistan does not, therefore, have the force elements at readiness to maintain such combat intensity and it would be a mistake to believe the AAF could assume responsibility for the role played by the USAF in combating ISK.

The AAF also lacks transport aircraft availability. Afghanistan currently has 27 UH-60 Blackhawk helicopters, four C-130s Hercules tactical transport aircraft, and 37 Mi-17 transport helicopters. It does not, therefore, have airlift capability to conduct the critical resupply and maneuvering missions currently filled by US air assets.

The ANA, furthermore, lacks the planning and coordination capabilities for conducting effective CAS or pre-planned air strikes. Just 2.5% to 7.5% of airstrikes from Afghan MD-530 helicopters and A-29 Super Tucanos involved coordination from Afghan Tactical Air Controllers (ATAC) in the year to November 2019.²¹⁶ The ANA also lacks air liaison officer (ALO) capacity, who help develop target and strike packages and are critical to ROE compliance and civilian casualties risk evaluations. The AAF currently has just 24 ALOs and 46 ATACs on strength.²¹⁷ This shortage has been compounded by the unwillingness of

²¹⁶ Department of Defense. (2019) Lead Inspector General Report to US Congress. Accessed [online](#)

²¹⁷ Department of Defense. (2019) Lead Inspector General Report to US Congress. Accessed [online](#)

the ANA to integrate ATACs into its planning and mission execution.²¹⁸ The AAF has, until recently, also failed to develop ATAC daytime airdrop and resupply capability or a curriculum to train more ALOs.

An internationally-led public diplomacy campaign appropriate for Afghanistan’s culture should be adopted.

The international coalition must fight to win the public diplomacy battle in a more culturally sensitive manner.

The Taliban and ISK, as Thomas Johnson argues, benefit from the lack of communication infrastructure and the high levels of illiteracy in Afghanistan, because it is hard for people to verify the accuracy of information propagated or more simply to be exposed to a different discourse or narrative.²¹⁹ ISK has also made expert use of Pashtun poetic traditions both in written ‘night letters’ and the radio to persuade people of the virtues of their cause. ISK, furthermore, benefits from intimate local understanding of Afghanistan’s tribal nature and is particularly familiar with Pashtun Wali, even to its own detriment. The international coalition cannot hope to match this level of social understanding.

The development of this public diplomacy effort should, therefore, be outsourced to local think tanks and non-government organizations that have intimate understanding of the nuances of Afghanistan’s tribal

²¹⁸ Department of Defense. (2019) Lead Inspector General Report to US Congress. Accessed [online](#)

²¹⁹ Johnson, T. (2017) Taliban Narratives. Oxford University Press. New York

nature. Those employed to lead the Public Diplomacy campaign should at least be capable of speaking Pashto at a native level.

Appendix A – Individuals and organizations facilitating ISK operations

External supporters of ISK are unlikely to be acting alone. It is not just likely, but known, individuals with established working relationships are helping transfer finances, personnel, and material to ISK. The following represents a list of individuals known to be helping, or potentially helping ISK’s resourcing:

Organizations Definitively Supporting ISK

Nejaat Social Welfare Organization²²⁰

- The Nejaat Social Welfare Organization was added to the US Office for Financial Assets Control (OFAC) Sanctions List on November 18th 2019 for materially assisting, sponsoring, or providing financial and material support for ISK. Its offices in Kabul and status as a charity are used as a cover company to facilitate the transfer of funds and support the activities of ISK.
- ISK leaders held a planning meeting, led by Rohullah Wakil (detailed below) under the cover of a Salafi solidarity meeting sponsored by Nejaat during late 2016. Executive members of Nejaat and prominent Salafi leaders in Afghanistan, some of whom were financial supporters of Nejaat, were in attendance.

²²⁰ US Treasury (2019, November 18) Treasury Designates ISIS Financial, Procurement, and Recruitment Networks in the Middle East and South Asia. Accessed [online](#)

Nejaat also hosted an ISK recruiter who has previously recruited fighters in Kabul and arranged their travel to Nangarhar Province.

- Nejaat collected donations on behalf of ISK from individuals in Qatar, the United Arab Emirates, Iraq, and other Middle Eastern countries. Money was then transferred, prior to OFAC's sanctions, from the Gulf to Asia—via the banking system—where an ISK coordinator would collect the transferred funds. Nejaat's offices in Kabul and Jalalabad then distributed the funds to ISK commanders.

Individuals – Definitively supporting ISK

Sayed Habib Ahmad Khan²²¹

- Sayed Habib Ahmad Khan is the director of the Nejaat Social Welfare Organization. Ahmad Khan bases himself out of Kuwait, however, and is considered by Western officials to be a key individual in the financing of ISK.

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²²¹ US Treasury (2019, November 18) Treasury Designates ISIS Financial, Procurement, and Recruitment Networks in the Middle East and South Asia. Accessed [online](#)

Rohullah Wakil²²²

- Rohullah Wakil is an executive member of the Nejaat Social Welfare Organization. Wakil co-led a 2016 Nejaat Salafi solidary meeting which served as a cover for ISK planning.

Mohamad Ameen²²³

- Mohamad Ameen is based in the Maldives and a recruiter and key leader for ISIS in Syria, Afghanistan, and the Maldives. Ameen was actively engaged in leading ISIS recruitment, as of April 2019, through his close lieutenants. Ameen's subordinates hold roughly 10 recruitment sessions per week under the guise of Islamic classes at several Malé, Maldives-based locations, including Ameen's home. Ameen used to direct terrorist fighters to Syria, but now sends them to Afghanistan. Ameen directed at least one Maldivian citizen and digital media specialist of ISK to Afghanistan in order to fulfil ISK requirements, for example. The same digital media specialist was told he would receive a \$700 monthly salary and is also responsible for translating material for Ameen.

²²² US Treasury (2019, November 18) Treasury Designates ISIS Financial, Procurement, and Recruitment Networks in the Middle East and South Asia. Accessed [online](#)

²²³ US Treasury (2019, September 10) Treasury Targets Wide Range of Terrorists and Their Supporters Using Enhanced Counterterrorism Sanctions Authorities. Accessed [online](#)

Abdullah Baradar²²⁴

- Abdullah Baradar was an Afghan commander who organized and arranged the logistical support and passage of Pakistani and Russian made weapons among jihadists on Afghan frontlines, including ISK.

Abdul-Faeq Khorasani²²⁵

- Abdul-faeq Khorasani is a contact of LET. He fought in Kashmir in 1998 and is alleged to have travelled to Syria, shortly after the emergence of ISIS, and made contact with Al-Baghdadi and ISIS leaders. Khorasani first raised the ISIS flag in Kunar shortly after and immediately began recruiting for ISK on both sides of the Durand line. His 14 year old son is suspected of distributing, and helping to fasten, suicide vests among jihadi frontlines.

Mullah-Khadem²²⁶

- Mullah-Khadem was a leader of ISK in Afghanistan who met with Abu Bakr Al-Baghdadi and communicated guidance on the best operating methods in the Khorasan region.²²⁷

Belal Zadran and Sangin Zadran²²⁸

²²⁴ Interview with Freelance Journalist Bilal Sarwary

²²⁵ Interview with Freelance Journalist Bilal Sarwary

²²⁶ Interview with Freelance Journalist Bilal Sarwary

²²⁷ Interview with Freelance Journalist Bilal Sarwary

²²⁸ Interview with Freelance Journalist Bilal Sarwary

- Belal Zadran is a former member of the Haqqani network and became ISK's kunar governor. Belal Zadran and his brother, Sangin Zadran, have fought with LET, the Sahaba Corps, the Jangawi Corps, Al Qaeda, and ISIS.

Individuals possibly supporting ISK

Individuals known to facilitate IMU

Yassin Chouka²²⁹ (allegedly deceased – unconfirmed)

Monir Chouka - IMU Affiliated, Germany based.²³⁰

- Yassin Chouka, A.K.A Abu Ibraheem and Monir Chouka have been members of IMU since 2008. They left their native Germany for Yemen to join IMU at a currently undetermined date, probably in April 2007, and integrated themselves permanently into IMU's structures. Yassin was allegedly killed at an Iranian border crossing in 2015, though no confirmation has been publicized by Iranian or German authorities.
- In the autumn of 2008 Monir and Yassin recorded the video "Good News from Afghanistan." In January 2009 they took also part in the video "Allah's Soldier Part 1" followed by "Victory or Shahada" in April the same year, the sequel to which, "Fadl al Jihad," shows Yassin and Monir sitting to the right and left of then IMU leader, Tohir Abdulkhalilovich Yuldashev.

²²⁹ US OFAC database. Accessed [online](#)

²³⁰ US OFAC database. Accessed [online](#)

- Yassin and Monir Chouka put themselves in the service of the organization as multipliers, disseminating the organization's messages over the Internet and thereby inter alia recruiting new members or supporters.
- The Chouka brothers' affiliation with the IMU leadership and their known attempts to gain entry to Syria via Iran in 2015 suggest they are likely aligned with ISIS and ISK.²³¹ Their whereabouts, if alive, is currently unknown.

Gula Khan Hamidi²³²

- Gula Khan Hamadi is a known facilitator of communications between Haqqani Network officials and a Haqqani Network contact in Syria. Hamadi was relied upon to faithfully translate communications between the two.
- Hamidi is also known to have facilitated travel for a Haqqani Network-affiliated Uzbek extremist and his associates from Pakistan to Turkey in September 2014. Hamidi also likely facilitated the transfer of funds from the Haqqani Network to a Pakistan-based Uzbek extremist in early 2014, Hamidi was an honored representative of the Haqqani Network in meetings with various Syrian faction leaders in Syria. Hamidi has links throughout Syria, Turkey, Afghanistan, and Pakistan and has

²³¹ Hauschild, A. (2018, October 04) Yassin Choukas Tod in einem Video bestätigt, meldet. BILD online. Accessed [online](#)

²³² US Treasury (2018, January 25) Treasury Sanctions Taliban and Haqqani Network Financiers and Facilitators. Accessed [online](#)

extensive experience smuggling money and people between these countries. Hamidi has been involved for years in coordinating travel and smuggling activity separately from his activities with the Haqqani Network. He has, in the past, worked with an Iran-based smuggler for the travel of persons from Afghanistan to Europe in late 2017. Hamidi coordinated with an Iran-based associate regarding the smuggling of an Afghan person attempting to travel from Turkey to Syria In March 2017. He has also smuggled individuals from Afghanistan to Syria, and from Turkey into Europe. Hamidi's facilitation network coordinated the travel of al Qa'ida and TTP associates to Turkey in October 2014 and facilitated the movement of two groups of foreign fighters to Turkey from Pakistan in late 2013.

- Hamadi's experience of smuggling and geographic links suggest a working relationship with ISIS members. Hamadi's previous experience working with members of TTP does, furthermore, suggest a working relationship with individuals who have a high probability of having defected to ISK.

Individuals Known to Facilitate Anti-coalition Activities

Kari Rahmat – resides in Kamkai village, Nangarhar.²³³

- Kari Rahmat is a known provider of lethal aid, housing, and guidance to Taliban fighters. Rahmat's OFAC sanctions designation accuses him of providing rocket-propelled grenades, PKM light machine guns, and AK-47 assault rifles to the Taliban. Rahmat also shelters Taliban fighters at his guest house and provides tactical guidance to Taliban fighters while doing so. Rahmat had a guest house, as of late 2011, in Achin District where Taliban members often stayed.²³⁴
- Rahmat's location in Achin, a known stronghold of ISK, makes his assistance to the group highly possible. Rahmat's prior history dealing with, and supplying weapons to the Taliban also alludes to a working relationship with Pakistani authorities. Rahmat may be one individual responsible for coordinating the supply of materiel to ISK.

Rahman Zeb Faqir Muhammad²³⁵

²³³ US OFAC database. Accessed [online](#)

²³⁴ UN Security Council Sanctions database. Accessed [online](#)

²³⁵ US Treasury (2018, February 7) Treasury Sanctions South Asian Terrorist Facilitators. Accessed [online](#)

- Rahman Zeb Faqir Muhammad is known to have provided financial, material, or technological support to Lashkar-e Tayyiba (LeT). Zeb is a former LeT operative who for several years was responsible for collecting funds and running a network for LeT in the Gulf. He is known to have coordinated funds transfers with a Pakistan-based LeT facilitator in early 2016. He has been a long-standing contact of LeT members involved in Afghan operations since at least 2014 and he been involved in business activities with an unknown LeT commander responsible for the group's operations in Afghanistan. Rahman Zeb facilitated travel for Fazeel-A-Tul Shaykh Abu Mohammed Ameen Al-Peshwari (aka Shaykh Aminullah) from Pakistan to the Gulf in 2014.
- Zeb's history supporting LeT suggests he may well be continuing to facilitate the transfer of funds to former LeT members of ISK currently operating in Afghanistan and Pakistan. Zeb's association with Shaykh Aminullah also suggests he is willing to 'contract out' services to any organization with a stated aim of expelling coalition forces.

Shaykh Aminullah²³⁶

- Aminullah is wanted in connection with providing material support to Al Qaeda, the Taliban and anti-coalition militias, with

²³⁶ US Federal Bureau of Investigation's most Wanted. Accessed [online](#)

the aid of a Pakistan-based terrorist group, Lashkar-e-Tayyiba (LeT).

Hizb Ullah Astam Khan²³⁷

- Hizb Ullah Astam Khan was designated for acting for or on behalf of Shaykh Aminullah.
- As of 2016, Hizb Ullah facilitated support for Shaykh Aminullah and served as a financial official of a Peshawar-based madrassa that was co-founded by Shaykh Aminullah.

Dilawar Khan Nadir Khan²³⁸

- Dilawar Khan Nadir Khan (Dilawar) was also designated by the US as acting for or on behalf of Shaykh Aminullah.

Individuals known to have supported the Taliban on behalf of Iran

Mohammad Ebrahim Owhadi²³⁹

- Mohammad Ebrahim Owhadi is an Islamic Revolutionary Guards Quds Force (IRGC-QF) officer known to have acted on behalf of the IRGC-QF in support of the Taliban. Owhadi agreed with the Taliban Deputy Shadow Governor for Herat Province, Abdullah Samad Faroqui, to provide Samad's forces with

²³⁷ US Treasury (2018, February 7) Treasury Sanctions South Asian Terrorist Facilitators. Accessed [online](#)

²³⁸ US Treasury (2018, February 7) Treasury Sanctions South Asian Terrorist Facilitators. Accessed [online](#)

²³⁹ US Treasury (2018, October 23) Treasury and the Terrorist Targeting Center Partners Sanction Taliban Facilitators and their Iranian Supporters. Accessed [online](#)

military and financial assistance in return for their attacking the Afghan government in Herat.

Abu Ahmad²⁴⁰

- Abu Ahmad is an Iranian commander who speaks Arabic, Kurdish and English languages fluently. He is in charge of smuggling Iranian fighters from all over Iran to Afghanistan through Nimruz and Pakistan.

Individuals from a sympathetic Taliban faction

Abdul Qadeer Basir Abdul Baseer²⁴¹

- Abdul Qadeer Basir Abdul Baseer provided Taliban commanders with tens of thousands of dollars for previous attacks conducted in Kunar Province in autumn of 2017. As of early 2015, Baseer led the Finance Commission of the Taliban Peshawar Shura, which was responsible for the Taliban's military and political activities in northern and eastern Afghanistan. Baseer was responsible for collecting financial aid from domestic and foreign sponsors.
- The Peshawar Shura is a known sympathetic faction of the Taliban. Baseer's location in Kunar and experience of collecting

²⁴⁰ Interview with ISK fighter, Amin Delneshin

²⁴¹ US Treasury (2018, January 25) Treasury Sanctions Taliban and Haqqani Network Financiers and Facilitators. Accessed [online](#)

financial aid from foreign and domestic sponsors mean he may be aiding ISK, depending on the Taliban's objectives.

Maulawi Inayatullah²⁴²

- Maulawi Inayatullah has been a Taliban military affairs member in charge of multiple Afghan provinces, and was a member of the Taliban Peshawar Shura. As of late 2016, Inayatullah operated as the overall Taliban member responsible for attacks against Afghan and Coalition Forces in Kabul, Afghanistan. Inayatullah provided financial support and other materials for the attack planners.
- Inayatullah's, like Baseer's, high-ranking position in the Peshawar Shura, as well as location in Kabul, means he may also be in a position to facilitate support for ISK, depending on the Taliban's objectives.

Organizations known to facilitate the Taliban

Haji Khairullah Haji Sattar Money Exchange²⁴³

Organizations known to facilitate ISIS

- Sahloul Money Exchange Company (Sahloul) (Turkey)²⁴⁴

²⁴² US Treasury (2018, January 25) Treasury Sanctions Taliban and Haqqani Network Financiers and Facilitators. Accessed [online](#)

²⁴³ US OFAC database. Accessed [online](#)

²⁴⁴ US Treasury (2019, November 18) Treasury Designates ISIS Financial, Procurement, and Recruitment Networks in the Middle East and South Asia. Accessed [online](#)

- Al-Sultan Money Transfer Company (Al-Sultan)²⁴⁵
- Tawasul Company (Tawasul)²⁴⁶
- Ismail Bayaltun²⁴⁷
- Ahmet Bayaltun (Turkey)²⁴⁸
- ACL Ithalat Ihracat²⁴⁹

Individuals known to facilitate ISIS

- Mushtaq Talib Zughayr al-Rawi²⁵⁰
- Umar Talib Zughayr al-Rawi²⁵¹
- Walid Talib Zughayr al-Rawi²⁵²
- Muhannad Mushtaq Talib Zughayr al-Rawi²⁵³

²⁴⁵ US Treasury (2019, November 18) Treasury Designates ISIS Financial, Procurement, and Recruitment Networks in the Middle East and South Asia. Accessed [online](#)

²⁴⁶ US Treasury (2019, November 18) Treasury Designates ISIS Financial, Procurement, and Recruitment Networks in the Middle East and South Asia. Accessed [online](#)

²⁴⁷ US Treasury (2019, November 18) Treasury Designates ISIS Financial, Procurement, and Recruitment Networks in the Middle East and South Asia. Accessed [online](#)

²⁴⁸ US Treasury (2019, November 18) Treasury Designates ISIS Financial, Procurement, and Recruitment Networks in the Middle East and South Asia. Accessed [online](#)

²⁴⁹ US Treasury (2019, November 18) Treasury Designates ISIS Financial, Procurement, and Recruitment Networks in the Middle East and South Asia. Accessed [online](#)

²⁵⁰ US Treasury (2019, April 15) Treasury Designates Key Nodes of ISIS's Financial Network Stretching across the Middle East, Europe, and East Africa. Accessed [online](#)

²⁵¹ US Treasury (2019, April 15) Treasury Designates Key Nodes of ISIS's Financial Network Stretching across the Middle East, Europe, and East Africa. Accessed [online](#)

²⁵² US Treasury (2019, April 15) Treasury Designates Key Nodes of ISIS's Financial Network Stretching across the Middle East, Europe, and East Africa. Accessed [online](#)

²⁵³ US Treasury (2019, April 15) Treasury Designates Key Nodes of ISIS's Financial Network Stretching across the Middle East, Europe, and East Africa. Accessed [online](#)

- Abd-al-Rahman ‘Ali Husayn al-Ahmad al-Rawi²⁵⁴
- Muhammad Abd-al-Qadir Mutni Assaf al-Rawi²⁵⁵
- Al-Ard Al-Jadidah Money Exchange Company²⁵⁶
- Halima Adan Ali²⁵⁷

²⁵⁴ US Treasury (2019, April 15) Treasury Designates Key Nodes of ISIS’s Financial Network Stretching across the Middle East, Europe, and East Africa. Accessed [online](#)

²⁵⁵ US Treasury (2019, November 18) Treasury Designates ISIS Financial, Procurement, and Recruitment Networks in the Middle East and South Asia. Accessed [online](#)

²⁵⁶ US Treasury (2019, April 15) Treasury Designates Key Nodes of ISIS’s Financial Network Stretching across the Middle East, Europe, and East Africa. Accessed [online](#)

²⁵⁷ US Treasury (2019, April 15) Treasury Designates Key Nodes of ISIS’s Financial Network Stretching across the Middle East, Europe, and East Africa. Accessed online

Appendix B - Islamic State in Khorasan Questionnaire

Please state your name and occupation:

Questions

1. What are your opinions of Islamic State as a Global organization and why?
2. Do you believe Islamic State has genuine, unambiguous presence in Afghanistan?
 - a. Please rate your opinion from 1-7 with 1 representing absolutely no Islamic State presence, 4 representing neither a denial nor a confirmation of its presence, and 7 representing an absolute undeniable presence.
3. On principles, ISIS has form on exporting its brand of Jihadism e.g. Libya. Like ISIS, the overall ideology of the IS affiliated groups appears to be Salafi-Deobandi, with a strong resemblance to Wahabism. Afghan IS affiliates devote much time to attacking Shias, they see no issue in attacking civilians, and they receive some instruction and guidance from IS-Central on their day-day operations. IS-K leadership also re-affirmed their allegiance to Al-Baghdadi in a video in June. There are reasons to doubt their allegiance, however. Many Taliban defectors are claimed to have been driven by material motives, and the goal of establishing a hardline caliphate in Khorasan is unclear. They, furthermore, allow

practices banned by Islamic State (such as the production and sale of opium) and collaborate with organizations who are not committed to Jihad, such as the Balochistan Liberation Army (BLA). Evidence also exists of their informal co-operation with the Taliban in some areas (e.g. Mirza Olang Massacre). It is, furthermore, unclear to what extent at least some fighters may be motivated by the expulsion of foreign forces, as opposed to the IS brand of Jihad, as witnessed in Iraq.

- a. What differences do you see between the ideology and leadership principles/direction of the Afghan IS affiliates compared to IS-Central, and why do you think they exist?
 - b. How would you describe the Afghan IS affiliates' devotion to the principles of IS Central and why?
 - c. Please rate your opinion from 1-7 with 1 representing absolutely no alignment with Islamic State Central's principles, 4 representing neither alignment nor non-alignment, and 7 representing an absolute alignment with Islamic State Central's principals.
4. On Logistics and support. It's alleged that the IS affiliated groups in Afghanistan, much like ISIS, receive financial backing from Gulf states, or individuals in Gulf States, but it's unclear whether the motives align with their alleged support in Syria. The money is then processed in places like the UAE and funds distributed to Afghan units. Psychologically, there's a strong recruitment narrative among the IS-K affiliates, which seems to resonate well with socially disaffected people,

that all Muslims have a duty to protect their Islamic culture. A large number are also returning from Syria or are fresh recruits from abroad. On the other hand, IS-K are authorized to make autonomous decisions in areas such as military operations and procurement. Coupled with this, their recruitment and composition seems fractured. Many members are known to be of various disjointed Jihadi groups (TTP, IMU, AUM, AKWJ), and Uzman Ghazi of the IMU, as well as supporting IS, has also made a point of supporting the Taliban. Likewise, Al Qaeda have spent decades cultivating relationships with Afghanistan's various jihadi groups, which they won't give up without a fight. Personal networking within regional jihadist circles are, furthermore, judged by some to be the critical component for recruitment and retention (e.g. a defecting commander brings a group of fighter wherever he goes).

- a. What can you tell us about the supply lines of finance, personnel, and equipment of the Afghan IS affiliates, be they from the gulf, Central Asia, illegal economic activity in Afghanistan, etc.?
- b. What, if any, comments do you have about the reliability of the Afghan IS affiliates' equipment and personnel supply? Are the personnel trustworthy and the equipment supplies consistent, for example?

5. on the prospects of seizing and holding ground. The capacity of IS affiliated groups to wage Jihad seems ambiguous. They currently appear to have their strength concentrated in Nangarhar, Kabul, and are making

ground in Kunar. The insurgent tactics that they are increasingly reliant on have allowed them to clandestinely operate in other parts of the country too and become more lethal (the death toll attributable to IS doubled between 2014 and 2018, mainly in Kabul or Nangarhar). They've also proven themselves to be very adept at propagating their message through the radio. They are, however, largely seen by locals as yet another foreign force, regardless of how fertile a recruitment ground returning refugees from Pakistan may be. Their reliance on fear and brutality to hold power (During the 2018 parliamentary elections, IS affiliates warned residents of Nangarhar not to go to vote as the election centers were considered legitimate targets) does not endear them to much of the population. And they've been entangled in an unintended conflict with the Taliban.

- a. How confined, operationally, to Nangarhar, Kabul, and Kunar do you regard the Afghan IS affiliates to currently be?
 - b. How would you describe their tactical methods and ability to wage Jihad now and in the future?
 - c. How do you think the tactics and strategy of the Afghan IS affiliates will develop and what effect do you see this having on their ability to seize or hold ground in the future?
6. Regarding the IS-K affiliates' objectives. In 2015 it was touted that Khorasan would replace Mosul as the centre of all IS. IS affiliated groups talk a lot about how they are fighting a global jihad to establish an Islamic Empire, it's one of the disagreements they have with the

Taliban and Al-Qaeda. Confusingly though, there was a recent announcement of the establishment of Wilayat Pakistan and Wilayat Al-Hindus and there is a lack of the caliphate as a defined objective emanating out of their PR operations. They also appear to be an agglomeration of factions rather than a unified force; they're allied with others that have entirely disparate aims (e.g. BLA), and they're competing for resources and supporters in an area that could be described as saturated with jihadi organizations. Lashkar-e-Islam, having expressed interest, refused to join for fear of losing the support of the Taliban, for example.

- a. How would you describe the objectives, and their feasibility, of the Afghan IS affiliates, especially around the caliphate?
- b. How do you think the geography and socio-political situation effects their ability to achieve said objectives?
- c. Please rate your opinion from 1-7 with 1 representing absolutely no alignment with Islamic State Central's objectives, 4 representing neither alignment nor non-alignment, and 7 representing an absolute alignment with Islamic State Central's objectives.

Appendix C - Abbreviations

ISK - Islamic state Khorasan Province

ISIS - Islamic State in Iraq and Syria

NATO - North Atlantic Treaty Organization

TTP - Tahrik-e- Taliban Pakistan

TKP - Terik-e-Khaliphat Pakistan

ISC - Islamic State Central

IMU - Islamic Movement of Uzbekistan

NDS - National Directorate of Security

LET - Lashkar-e-Taiba

BLA - Balochistan Liberation Army

AUM - Ansar Ul Mujahidin

ISI - Inter Services Intelligence Agency (Pakistan)

UAE - United Arab Emirates

CTC - Combatting Terrorism Center, United States Military Academy

MANPAD - Man Portable Air Defense System

ACLED - Armed Conflict Location and Event Data Project

AQ - Al-Qaeda

ANA - Afghan National Army

IED - Improvised Explosive Device

OFAC - US Office for Financial Assets Control

ONSC - Office of the National Security Council of Afghanistan

IRGC-QF - Islamic Revolutionary Guard Corps Quds Forces