The Comparative Metrics of ISIS and “Failed State Wars” in Syria and Iraq

Part Two: ISIS and Overall Trends in the Conflict

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Working Draft
March 2, 2016
The Rise and Decline (?) of ISIS: Comparative Views
Islamic State setbacks

Dissent, defections and reversals on the battlefield are steadily eroding the Islamic State's aura of invincibility in Syria and Iraq, suggesting that the group is starting to fray from within as its many enemies step up their offensives on multiple fronts.

A gun battle erupted last week between Syrian fighters and foreigners in Abu Kamal after the Syrians refused an order by a Kuwaiti commander to travel to Iraq to reinforce the front lines in Tikrit.

In Ramadi, fighting erupted between a group of mostly Chechens and local Iraqi supporters of the Islamic State who felt they were being abandoned when the foreigners decided to head back to Syria.

Sources: Institute for the Study of War, CIA World Factbook, LandScan
http://www.washingtonpost.com/world/middle_east/the-islamic-state-is-fraying-from-within/2015/03/08/0003a2e0-c276-11e4-a188-8e4971d37a8d_story.html
DoD: Iraq and Syria: ISIL’s Reduced Operating Areas as of March 2015

Note: Our judgment as to which group has dominant influence over a particular city is based on a body of unclassified sources that we deem reliable.

Islamic State of Iraq and the Levant’s (ISIL) frontlines in much of northern and central Iraq have been pushed back since August.

ISIL can no longer operate freely in roughly 20-25 percent of populated areas of Iraqi territory where they once could.

These areas translate into approximately 11,000-13,500 square kilometers (4,100-5,200 square miles). However, because of the dynamic nature of the conflict in Iraq and Syria, this estimate could be higher or lower depending on daily fluctuations in the battle lines.

With the exception of its withdrawal from ‘Ayn al ‘Arab and Tall Hamis, ISIL’s area of influence in Syria remains largely unchanged.
The Islamic State of Iraq and the Levant’s (ISIL) frontlines in much of northern and central Iraq have been pushed back since August 2014. ISIL can no longer operate freely in roughly 25 to 30 percent of populated areas of Iraqi territory where it once could.

These areas translate into approximately 13,000 to 17,000 square kilometers (or 5,000 to 6,500 square miles).

However, because of the dynamic nature of the conflict in Iraq and Syria, this estimate could increase or decrease depending on daily fluctuations in the battle lines.

ISIL’s area of influence in Syria remains largely unchanged, with its gains in As Suwayda’, Damascus Countryside, and Homs Provinces offset by losses in Halab and Al Hasakah Province.

ISIS Position in October 2015 – NYT Estimate

ISIS Relies on Extortion and Taxation

The Islamic State takes in more than $1 million per day in extortion and taxation. Salaries of Iraqi government employees are taxed up to 50 percent, adding up to at least $300 million last year; companies may have their contracts and revenue taxed up to 20 percent. As other revenue streams have stalled, like banks and oil, the Islamic State has adjusted these rates to make taxation a larger portion of its income.

Oil revenue has fallen to about $2 million per week, but the group is not dependent on oil income. Much of the production is used for its own fuel. Past oil sales show that the Islamic State was already selling oil at deep discounts that fluctuated among local markets — for instance, selling oil for less in Kirkuk than in Mosul.

The largest expenditure is salaries, which is estimated to be between $3 million and $10 million every month. The Islamic State also invests in police-state institutions, such as committees, media, courts, and market regulation, but provides relatively few services.

The group avoids investment in infrastructure because it can be an easy target for attacks, and the territory it holds can change quickly. The group minimizes costs by looting military equipment, appropriating land and infrastructure, and paying relatively low salaries. The group also limits its vulnerability by shifting operations, transitioning between expanding its territory and fueling terrorist activity. The Islamic State’s loss of ground in Tikrit last month, for example, has not stopped it from launching attacks in other parts of Iraq and Syria and taking the Iraqi city of Ramadi this weekend.

ISIS Areas of Control: December 31, 2015

Incremental Gains Against ISIS: 11.2015

The U.S. is arming Syrian Arab fighters who will join Kurdish combatants to attack Raqqa.

Iraqi forces and Shiite militias, aided by U.S. airstrikes, retook the Baiji oil refinery from ISIS on Friday after contesting it for more than a year.

Iraqi forces have encircled Ramadi, which is defended by 600 to 1,000 militants, with the support of U.S. airstrikes and the Iraqi air force.

In November, Kurdish and Yazidi fighters gained control of Sinjar, in Iraq, and of parts of a strategic road between Syria and Iraq. That has made it more difficult for Islamic State fighters to travel between the two countries, but the group still controls smaller roads in the region.
The Islamic State has lost 14 percent of the territory it held in January, according to an analysis by IHS, a defense research firm. Airstrikes and ground offensives have forced the group to withdraw from some areas, but it has also made new gains.
The Islamic State’s most significant gains in 2015 came from their advance into western Syria via Palmyra, and the capture of Ramadi’s city centre. Both were achieved in a near simultaneous offensive in May 2015, but came at the expense of losing northern Syria to the Kurds.

The Islamic State redeployed fighters from its northern frontline with the Kurds in order to launch the offensives in Palmyra and Ramadi. This indicates that the Islamic State was overstretched, and also that holding Kurdish territory is considered to be of lesser importance than expelling the Syrian and Iraqi governments from traditionally Sunni land. In fact, geospatial analysis of IHS data shows that Islamic State activity outside areas it controls is heavily concentrated around Baghdad and Damascus, but much less so in Kurdish territory.

Syria’s Kurds are by far the biggest winners in 2015, expanding territory under their control by 186% to 15,800 km2. They have established control over nearly all of Syria’s traditionally Kurdish areas, and are the largest component of the Syrian Democratic Forces (SDF), which are being nurtured to form a key part of the US ground campaign against the Islamic State in 2016.

Kurdish Advances in the North in 2015

Islamic State had some of its most significant losses in northern Syria. Kurdish forces, backed by air support from the American-led coalition, regained control of some areas near the Turkish border. But the extremists’ grip on the major cities of Raqqa, in Syria, and Mosul, in Iraq, remains unchallenged. The group also still holds sections of the Syrian border with Turkey.

In November, Kurdish and Yazidi fighters gained control of Sinjar, in Iraq, and of parts of a strategic road between Syria and Iraq. That has made it more difficult for Islamic State fighters to travel between the two countries, but the group still controls smaller roads in the region.
NYT: ISIS Losses in Ramadi: 12.15

The Iraqi government is present in contested areas, but continues to face resistance.

The New York Times | Source: Institute for the Study of War

ISIS Gains and Losses in Southern Syria in 2015

A mix of Iraqi government forces and Shiite militias pushed the terrorist group out of Tikrit, in April, and Islamic State fighters are currently surrounded in Ramadi.

After months of trying to regain control of Ramadi, Iraqi security forces were finally able to surround it in early December. But government forces have yet to enter the city center, where urban combat is expected to stretch for months.
ISIS Grip on Raqqa and Mosul at End-2015

ISIS Bombings and Assassinations in 2015

ISIS
Areas of control: December 2015

Source: Institute for the Study of War, US Central Command

ISIS
Areas of control: January 2016

ISIS Sanctuary: January 29, 2016

Source: ISW, https://mail.google.com/mail/u/0/#search/maps/1528fb7753f1b5ec,
ISW Estimate of Zones of Control: February 9, 2016

CONTROL ZONE: An area where ISIS exerts physical/psychological pressure to assure that individuals/groups respond as directed.

ATTACK ZONE: An area where ISIS conducts offensive maneuvers.

SUPPORT ZONE: An area free of significant action against ISIS and which permits logistics and administrative support of ISIS’s forces.

Source: ISW, https://mail.google.com/mail/u/0/#search/maps/1528fb7753f1b5ec,

U.S. Funding of the War in 2015

As of December 31, 2015, more than $11 billion had been provided for OIR and related U.S. programs and activities to counter ISIL since FY 2014. Most appropriations have funded DoD programs and operations to wage the military campaign under OIR.

Additional amounts attributable strictly to programs and operations across the nine lines of U.S. effort and multiple U.S. agencies have been difficult to isolate. However, billions of dollars support additional programs and operations to counter violent extremism, fight global terrorism, and support regional stabilization by directly addressing the threat posed by ISIL to the United States and beyond. This report presents details of funding by appropriation, account, and program where information from the agencies has been provided.

The FY 2016 Consolidated Appropriations Act (PL. 114-113), passed on December 18, 2015, continued funding for most counter-ISIL activities, including $715 million for the Iraq Train and Equip Fund (ITEF) and $80 million for the security assistance activities of DoD’s Office of Security Cooperation-Iraq, which facilitates equipment purchases for Iraq’s security forces. Although the National Defense Authorization Act (NDAA) for FY 2016 authorized up to $531 million to create a new Syria Train and Equip Fund, PL. 114-113 did not enact funds for this 2-year standalone account. DoD reported that it intends to request reprogramming of up to $350 million for the program in FY 2016. Of these funds, it appears likely that some portion will be required for U.S. trainer and enabler costs not otherwise funded in services OCO requests.

Details of amounts appropriated and allocated for FY 2016 programs and activities have not been released, but DoD requested $5.3 billion for OIR programs and operations in FY 2016. Both PL. 114-113 and the FY 2016 NDAA impose numerous reporting requirements on the uses of train and equip funds. For details, see the sidebar discussion in this section.

The Administration identified an additional $1.82 billion in its FY 2016 request for foreign operations funding. Most of this amount is to be used to address the effects of the Syrian crisis on neighboring countries, including:

- $1 billion for Jordan to counter ISIL and mitigate Syria-related economic and security concerns
- $335 million to strengthen Iraq’s counterterrorism capabilities
- $211 million to assist Lebanon in meeting the needs of Syrian refugees and addressing the ISIL threat

According to the Congressional Research Service, the overall “Syria and Counter-ISIL” request is a 17% increase over FY 2014 funding for this purpose (FY 2015 funding data was not available).

DoD Funding

As of December 31, 2015, the United States had provided more than $11 billion for DoD programs and operations related to OIR and counter-ISIL activities since FY 2014, including:

- FY 2014—$281.7 million
- FY 2015—$5.78 billion
- FY 2016—$5.30 billion

The amounts for FY 2014 and FY 2015 reflect total obligations as of September 30, 2015, provided in the most current iteration of the Cost of War report, produced by the DoD Comptroller. The status of OIR funding lags the Lead IG reporting period by at least three months. The total for FY 2016 reflects the amount requested by DoD. Details of amounts appropriated and allocated should be available in the next quarterly report. However, as Figure 1 shows, obligations of FY 2015 appropriations exceed the $5.10 billion amount enacted by Congress last year.

The Cost of War report captures the incremental cost of Overseas Contingency Operations (OCOs) up to and above planned deployment activity. The total funds obligated as of September 30, 2015, do not include reimbursement for the full cost of munitions required for the air campaign that has been waged since August 2014. According to the DoD Comptroller, those obligations and disbursements are recorded one to two years after the munitions have been expended, as part of end-of-year reimbursement requests. Thus, the final cost of OIR programs and activities funded by FY 2015 appropriations will not be known for many months.

Source: Lead IG for Operation Inherent Resolve, Quarterly report to Congress, January 2016, pp. 29
Estimate of Zones of Control at Cessation of Hostilities: 1 March 2016

Syria and Iraq Air Campaign
Air Campaign Starts in Iraq: 8.2014

American fighter jets and drones attacked 68 targets in northern Iraq in the first week and a half of airstrikes, according to the U.S. Central Command.

 Strikes Reported Each Day

Mount Sinjar
Thousands of Yazidi refugees were trapped on the mountain after fleeing Islamist fighters. Targets included:

- ARMED VEHICLES
- ARMORED VEHICLE
- TRUCKS
- CHECKPOINTS

Mosul Dam
American strikes allowed Kurdish fighters to regain the dam, which they lost two weeks ago. Targets included:

- ARMED VEHICLES
- ANTI-AIRCRAFT GUNS
- FIGHTING POSITIONS
- I.E.D.S

Erbil
Strikes in this area helped repel militants approaching the regional capital. Targets included:

- ARMED VEHICLES
- VEHICLES
- MINE-RESISTANT VEHICLE

Note: Strikes were not reported comprehensively day by day, so some may be missing from daily tallies.

Air Campaign Moves to Syria: 8-10.2014

Airstrikes in Iraq and Syria, Day-by-Day

Source: Based on Defense Department statements

The air campaign led by the United States against the Islamic State reached a new peak of 38 strikes on July 4. Raqqa, ISIS' de facto capital, was hit 18 times. In mid-June, airstrikes helped Kurdish forces seize Tal Abyad from the Islamic State.

U.S.-led Airstrikes Against ISIS
June 15 to July 5

U.S. officials called the 38 airstrikes on July 4 the most sustained campaign to date.

Each circle represents a targeted area, sized by number of airstrikes.

Source: Based on Defense Department statements

Coalition Air Effort in Iraq and Syria as of 31 August 2015

### Operation Inherent Resolve

#### Close Air Support/Escort/Interdiction

<table>
<thead>
<tr>
<th>Sorties</th>
<th>2014</th>
<th>15,211</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sorties with at least one weapon release</td>
<td>2014</td>
<td>1,411</td>
</tr>
<tr>
<td>2015</td>
<td>4,716</td>
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#### Number of Weapons Released

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<thead>
<tr>
<th>Year</th>
<th>Jan</th>
<th>Feb</th>
<th>Mar</th>
<th>Apr</th>
<th>May</th>
<th>Jun</th>
<th>Jul</th>
<th>Aug</th>
<th>Sep</th>
<th>Oct</th>
<th>Nov</th>
<th>Dec</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>2014</td>
<td>211</td>
<td>750</td>
<td>1,641</td>
<td>1,407</td>
<td>1,867</td>
<td>5,886</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>2015</td>
<td>2,308</td>
<td>1,756</td>
<td>1,600</td>
<td>1,685</td>
<td>2,010</td>
<td>1,686</td>
<td>2,829</td>
<td>2,718</td>
<td>16,592</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
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<table>
<thead>
<tr>
<th>Category</th>
<th>2014</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Intel, Surveillance and Recon Sorties</strong></td>
<td>2,164</td>
<td>6,047</td>
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<tr>
<td><strong>Airlift and Airdrop Sorties</strong></td>
<td>1,992</td>
<td>6,540</td>
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<tr>
<td><strong>Airlift Cargo (Short Tons)</strong></td>
<td>14,555</td>
<td>50,700</td>
</tr>
<tr>
<td><strong>Airlift Passengers</strong></td>
<td>9,900</td>
<td>29,500</td>
</tr>
<tr>
<td><strong>Supplies Airdropped (Pounds)</strong></td>
<td>1,417,900</td>
<td>0</td>
</tr>
<tr>
<td><strong>Tanker Sorties</strong></td>
<td>4,828</td>
<td>10,379</td>
</tr>
<tr>
<td><strong>Fuel Offloaded (Millions of Pounds)</strong></td>
<td>282</td>
<td>638</td>
</tr>
<tr>
<td><strong>Aircraft Refuelings</strong></td>
<td>28,956</td>
<td>62,737</td>
</tr>
</tbody>
</table>

* Iraq only

- Some figures may have changed due to data re-calculation and re-verification

Air Campaign: Sorties Flown by Location, as of November 30, 2015

Confirmed air strikes up to 30 Nov 2015

**IRAQ** 5,401  **SYRIA** 2,761

- IS control
- IS free to operate
- Kurdistan Government-administered

Note: Strikes have not been mapped when the precise location was not given or was unclear.

Source: Institute for the Study of War, US Central Command

## Targets Damaged/Destroyed as of November 13, 2015

### OPERATION INHERENT RESOLVE

<table>
<thead>
<tr>
<th>Target Type</th>
<th>Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tanks</td>
<td>129</td>
</tr>
<tr>
<td>HMMWV’s</td>
<td>356</td>
</tr>
<tr>
<td>Staging Areas</td>
<td>676</td>
</tr>
<tr>
<td>Buildings</td>
<td>4,517</td>
</tr>
<tr>
<td>Fighting Positions</td>
<td>4,942</td>
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<tr>
<td>Oil Infrastructure</td>
<td>260</td>
</tr>
<tr>
<td>Other Targets</td>
<td>5,195</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>16,075</strong></td>
</tr>
</tbody>
</table>

*Numbers may fluctuate based on battle damage assessments. Current as of 13 November 2015. Source: CENTCOM CCCI.*

Some data are under investigation as a result of challenges by USCENTCOM intelligence experts.

Source: [http://www.defense.gov/News/Special-Reports/0814_Inherent-Resolve](http://www.defense.gov/News/Special-Reports/0814_Inherent-Resolve), as of 30 September 2015
Coalition Air Effort in Iraq and Syria as of 31 October 2015

**Operation Inherent Resolve**

<table>
<thead>
<tr>
<th>Close Air Support/Escort/Interdiction</th>
<th>Number of Weapons Released</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Sorties</strong></td>
<td><strong>Less Activity</strong></td>
</tr>
<tr>
<td>2014</td>
<td>6,663</td>
</tr>
<tr>
<td>2015</td>
<td>17,592</td>
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<tr>
<td><strong>Sorties with at least one weapon release</strong></td>
<td>2,040</td>
</tr>
<tr>
<td>2014</td>
<td>2,040</td>
</tr>
<tr>
<td>2015</td>
<td>8,064</td>
</tr>
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</table>

<table>
<thead>
<tr>
<th><strong>Number of Weapons Released</strong></th>
<th>Jan</th>
<th>Feb</th>
<th>Mar</th>
<th>Apr</th>
<th>May</th>
<th>Jun</th>
<th>Jul</th>
<th>Aug</th>
<th>Sep</th>
<th>Oct</th>
<th>Nov</th>
<th>Dec</th>
<th><strong>Total</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>2014</td>
<td>2,426</td>
<td>1,853</td>
<td>1,685</td>
<td>1,862</td>
<td>2,145</td>
<td>1,683</td>
<td>2,823</td>
<td>2,758</td>
<td>2,381</td>
<td>2,670</td>
<td>6,292</td>
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<td></td>
</tr>
<tr>
<td>2015</td>
<td>1,992</td>
<td>8,260</td>
<td>64,700</td>
<td>9,900</td>
<td>39,100</td>
<td>1,417,900</td>
<td>4,828</td>
<td>12,723</td>
<td>282</td>
<td>774</td>
<td>28,956</td>
<td>80,367</td>
<td><strong>Total</strong></td>
</tr>
</tbody>
</table>

* Iraq only
Comparative Air Strikes in Iraq, Syria, and Afghanistan as of 31 August 2015

There were more U.S.-coalition airstrikes in Syria and Iraq in the past year than during more than five years of the Afghan war.

From January 2010 to Aug. 31, 2015, there have been 20,237 weapons released over Afghanistan, according to U.S. military data.

From August 2014 to August 2015, there have been 22,478 weapons released over Syria and Iraq, mostly by U.S. aircraft.

Every month this year, the airstrikes have far exceeded that of any month of the Afghan war since January 2010.

According to the U.S. military, as of mid-August, fighting the Islamic State in Syria and Iraq has cost U.S. taxpayers $3.7 billion, an average of $9.9 million a day, since the air war began last year.

Of course, the U.S. war in Afghanistan has been winding down, which explains the decrease in airstrikes.

Syrian activists have documented more than 70 airstrikes on Raqqa in the five days after the Paris attacks, compared with about 50 during the first two weeks of November. French warplanes have pounded the city, the Islamic State’s stronghold, and Russia has targeted it in retaliation for thedowning of a Russian passenger plane over Egypt. It is unclear how much ISIS was affected by the recent strikes, however.

ISIS Oil Fields Targeted By U.S. Air Strikes – 11.2015

Financial Times Map of ISIS-Controlled Oil Fields, February 2016

Coalition Air Effort in Iraq and Syria as of 31 December 2015

As of 3:59 p.m. EST Jan. 10, the U.S. and coalition have conducted a total of 9,560 strikes (6,341 Iraq / 3,219 Syria).
U.S. has conducted 7,390 strikes in Iraq and Syria (4,361 Iraq / 3,029 Syria)
Rest of Coalition has conducted 2,170 strikes in Iraq and Syria (1,980 Iraq /190 Syria)
The countries that have participated in the strikes include:
In Iraq: (1) Australia, (2) Belgium, (3) Canada, (4) Denmark, (5) France, (6) Jordan, (7) The Netherlands, and (8) UK
In Syria: (1) Australia, (2) Bahrain, (3) Canada, (4) France, (5) Jordan, (6) Saudi Arabia, (7) Turkey (8) UAE and (9) UK
As of Jan. 9, U.S. and partner nation aircraft have flown an estimated 64,172 sorties in support of operations in Iraq and Syria.

As of 15 December, the total cost of the operation here in Iraq and Syria thus far has been $5.53 billion. That works out to $11 million per day.

So far in the air campaign, we have flown 65,492 sorties, and we have conducted 9,782 airstrikes.

That breaks down to 6,516 in Iraq, and 3,266 strikes in Syria.

Since the beginning of May, coalition strikes have killed approximately 95 senior and mid-level ISIL leaders.

We have provided basic combat training for 16,715 personnel, and we have put thousands more through various specialized training programs.
Air Campaign: Sorties Flown by Location, as of January 20, 2016

Confirmed air strikes up to 20 Jan 2016

**IRAQ** 6,288  **SYRIA** 3,104

Source: Institute for the Study of War, US Central Command

Note: Strikes have not been mapped when the precise location was not given or was unclear.

Air Campaign: Sorties Flown by Location, as of February 23, 2016

## Targets Damaged/Destroyed as of January 10, 2016

<table>
<thead>
<tr>
<th>Target Type</th>
<th>Count</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tanks</td>
<td>134</td>
</tr>
<tr>
<td>HMMWV's</td>
<td>361</td>
</tr>
<tr>
<td>Staging Areas</td>
<td>744</td>
</tr>
<tr>
<td>Buildings</td>
<td>5,067</td>
</tr>
<tr>
<td>Fighting Positions</td>
<td>5,387</td>
</tr>
<tr>
<td>Oil Infrastructure</td>
<td>949</td>
</tr>
<tr>
<td>Other Targets</td>
<td>5,746</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>18,388</strong></td>
</tr>
</tbody>
</table>

*Numbers may fluctuate based on battle damage assessments. Current as of 9 December 2015

Source: CENTCOM CCCI

Some data are under investigation as a result of challenges by USCENTCOM intelligence experts

## Targets Damaged/Destroyed as of February 9, 2016

### Operation Inherent Resolve
#### Targets Damaged/Destroyed*

<table>
<thead>
<tr>
<th>Category</th>
<th>Count</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tanks</td>
<td>139</td>
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<tr>
<td>HMMWV’s</td>
<td>371</td>
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<tr>
<td>Staging Areas</td>
<td>1,043</td>
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<tr>
<td>Buildings</td>
<td>5,582</td>
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<tr>
<td>Fighting Positions</td>
<td>6,720</td>
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<tr>
<td>Oil Infrastructure</td>
<td>1,216</td>
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<tr>
<td>Other Targets</td>
<td>6,430</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>21,501</strong></td>
</tr>
</tbody>
</table>

*Numbers may fluctuate based on battle damage assessments
Current as of 09 February 2016

Source: CENTCOM CCCI

Source: [http://www.defense.gov/News/Special-Reports/0814_Inherent-Resolve](http://www.defense.gov/News/Special-Reports/0814_Inherent-Resolve), 18.2.16.
## Air strikes and ISIS Leaders

<table>
<thead>
<tr>
<th>Name</th>
<th>Role</th>
<th>Location</th>
<th>Date Killed</th>
</tr>
</thead>
<tbody>
<tr>
<td>Rawand Dilsher Taher</td>
<td>external operations; handled money and equipment</td>
<td>Raqqah, Syria</td>
<td>12/7</td>
</tr>
<tr>
<td>Khalil Ahmed Ali al-Wais</td>
<td>“Emir” of Kirkuk province</td>
<td>Kirkuk, Iraq</td>
<td>12/7</td>
</tr>
<tr>
<td>(AKA Abu Wadhah)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Abu Anas</td>
<td>IED cell leader</td>
<td>Kirkuk, Iraq</td>
<td>12/8</td>
</tr>
<tr>
<td>Yunis Khalash</td>
<td>Deputy Financial Emir</td>
<td>Mosul, Iraq</td>
<td>12/9</td>
</tr>
<tr>
<td>(AKA Abu Jawdat)</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Mithaq Najim</td>
<td>Deputy “Emir” of Kirkuk province; trained FTFs</td>
<td>Kirkuk, Iraq</td>
<td>12/9</td>
</tr>
<tr>
<td>Siful Haque Sujan</td>
<td>computer systems engineer; external operations; educated in the U.K.; hacker; specialized in anti-surveillance technology and weapons development</td>
<td>Raqqah, Syria</td>
<td>12/10</td>
</tr>
<tr>
<td>Akram Muhammad Sa’ad Faris</td>
<td>commander/executioner</td>
<td>Tellafar, Iraq</td>
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<tr>
<td>(AKA Akram Aabu)</td>
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<td></td>
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</tr>
<tr>
<td>Charaffe al-Mouadan</td>
<td>external operations; Paris attacks cell leader</td>
<td>Syria</td>
<td>12/24</td>
</tr>
<tr>
<td>Abdel Kader Hakim</td>
<td>external operations; forgery specialist; veteran fighter; linked to Paris attacks network</td>
<td>Mosul, Iraq</td>
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</tr>
<tr>
<td>Tashin al-Hayali</td>
<td>external operations</td>
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The US-led coalition has launched more than 6,800 air strikes against IS targets in Iraq since its campaign began on 8 August 2014. The UK launched its first air strikes in Iraq on 30 September 2014.

In neighbouring Syria, the US, along with Bahrain, Jordan, Qatar, Saudi Arabia and the United Arab Emirates, has also carried out more than 3,300 attacks on IS-held areas since 22 September 2014.
US-led coalition air strikes in Iraq

Estimated number launched by each country

- Denmark
- Australia
- Canada
- Netherlands
- France
- UK
- US

Source: Airwars.org (data to 17 Jan 2016)

Cost of U.S. Air Operations as of January 31, 2016

As of January 31, 2016, the total cost of operations related to ISIL since kinetic operations started on August 8, 2014, is $6.2 billion and the average daily cost is $11.5 million for 542 days of operations.


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<thead>
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<th>Daily Cost (SM)</th>
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<td>Total:</td>
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<td>$12.0</td>
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ISIS Financing
ISIL’s control of territory has enabled it to amass greater economic strength than other terrorist groups like al-Qaeda. ISIL’s extortion of and taxation on the local population, its production and sale of oil and gas, its looting and illicit sale of cultural antiquities, and other methods (including foreign donations and kidnapping for ransom) have funded its military machine for years. These activities generated over a billion dollars in 2015.

For the distribution of ISIL’s estimated $1.18 billion revenue for 2015, by source. According to Under Secretary of the Treasury Adam Szubin, ISIL’s finances are now vulnerable in several areas. These weaknesses include limited access to the international financial system, reliance on vulnerable oil supplies to generate revenue, dependence on middlemen to move money to ISIL affiliates, and the hostility it faces from the population it extorts for taxes.

Administering ISIL’s Conquered Territories About three-fourths of ISIL’s budget supports its armed forces, either directly or indirectly, making countering ISIL’s finances an integral part of the coalition strategy. According to seized financial records in one province, about 44% of expenditures pay the salaries of ISIL’s fighters, another 10% pay its “Islamic Police,” and 20% supports ISIL military bases.

In addition to running its military forces, ISIL established a relatively significant administrative governing structure for the territories it seized from the Iraqi and Syrian governments. Following the takeover of Raqqah in 2013, ISIL’s nascent bureaucratic structures expanded in scope, including the establishment of Islamic Services Committees to oversee the existing local councils that administer basic public services (such as healthcare and education). This enabled ISIL to retain at least some capable technocrats while installing its own loyalists at the top of the bureaucratic structure.

Lacking an experienced workforce trained in public services, such as staffing schools, paving roads, and providing electricity to businesses and residences, ISIL has relied on forcing former government workers to return to their old jobs. The penalty for those in the public workforce who elect not to work for ISIL can be severe, including the confiscation of personal effects and property, or worse. Through early 2015, the GOI continued to pay the salaries of public servants forced to work for ISIL’s healthcare administration.

ISIL’s administrative apparatus enables it to generate revenue through taxation, fines, and the collection of fees for everything from sales of goods to the collection of garbage. For example, in Anbar province, fines can be assessed for selling electronic cigarettes (10,000 Iraqi dinars), owning “smoking goods” (confiscation of the offender’s automobile and 15 days imprisonment), and using a taxi to transport cigarettes (250,000 Iraqi dinars). In Syria’s Deir ez-Zor province, ISIL collected $1.8 million in taxes during a 12-month period from personal wealth, wheat, camels, and fruit.

As standalone revenue sources, the numbers are not significant, but when combined and added to ISIL’s lucrative oil-smuggling efforts, its extortion and kidnapping rackets, and its sale of stolen antiquities, the organization’s financial resources are enough to support the basic administrative structures of a state-like entity.

According to seized ISIL documents, a sample of monthly revenue streams from Deir ez-Zor, for example, showed that ISIL’s income consisted primarily of:

- confiscations of homes and goods from people who have fled, died, or been imprisoned (44.7%)
- oil and gas (27.7%)
- taxes (23.7%)
- electricity sales (3.9%)

Source: Lead IG for Operation Inherent Resolve, Quarterly report to Congress, January 2016, p. 71-73,
Although in no way comprehensive, these documents illustrate the relatively diversified nature of ISIL’s various revenue sources. Although ISIL’s access to the international financial system is limited, it relies significantly on hawala networks to move money. These networks rely on the trust and connections among the transactional parties—a level of privacy that presents a significant obstacle for U.S. and allied financial-intelligence groups.

ISIL’s Revenue Sources OIL PRODUCTION AND SALES
Crude oil is second only to taxation and extortion as a source of income for ISIL. In Syria, ISIL took control of approximately 160 operational oil wells. In December 2015, U.S. Treasury Secretary Jacob Lew estimated that ISIL was bringing in an estimated $40 million per month, or $480 million annually, in oil revenue. Nearly three-fourths of ISIL’s Syrian oil revenues come from Deir Ez-Zor province, where five oilfields account for approximately 60% of ISIL’s total oil output. According to Treasury, ISIL oilfield workers have developed innovative methods of gathering, processing, and selling oil. ISIL-controlled oil operations likely involve hundreds of skilled workers trained in financial management, accounting, engineering, and other technical skills. There is also a general workforce of about 1,600 people used to expedite construction, maintenance, and repairs of its facilities. This new information leads Treasury to believe that oilfield workers are salaried employees.
Prior to ISIL control, oil production at Syrian’s main fields ran between 400,000 and 500,000 barrels per day. In October 2015, with ISIL at the helm, the estimated production dropped to an estimated 34,000–40,000 BPD. ISIL’s lack of technical expertise, coalition airstrikes, and the general chaos of war have caused significant production drops. However, the impetus to buy oil, and related hydrocarbon products, from ISIL persists. Recent estimates of ISIL sales suggest that oil is sold at the wellhead for between $20 and $45 per barrel, often allowing purchasers to obtain oil at below market price.

ISIL profits from selling oil to residents in the territories it controls and from the sale of crude directly to independent traders or middlemen, who sell it elsewhere, including to the Syrian government. These middlemen pay a tithe for the opportunity to buy oil without being taxed; otherwise, they are taxed per barrel.

ISIL is reportedly using natural gas plants in Syria to bottle propane, and is distributing these bottles to its fighters or the local population for free or at a discount as a means to win local support. According to Treasury, ISIL also sells natural gas to the Asad regime. The Syrian government is struggling to mitigate persistent gas shortages, and ISIL does not have enough consumers in its territory. Selling its gas to the Asad regime allows ISIL to operate its plants and produce propane, while the Syrian government fulfills some of its needs. Treasury reported that this arrangement probably deters military attacks against ISIL in areas that would otherwise disrupt this supply.

ISIL PILLAGING OF HERITAGE SITES

ISIL pillages heritage sites to enforce its ideology and to extract saleable archaeological and ethnological material which it markets as art, antiquities, and collectibles. U.S.-government data shows that the percentage of declared antiquities from the Syria and Iraq imported into the United States increased about 23% from 2010 to 2014, suggesting previously unavailable items from Iraq and Syria have begun to appear on the market. Declared U.S. imports of such items from Iraq alone rose 412% over the same time period.

Although it is impossible to determine the true provenance of these items, the sudden increase in items available coincides with the increased instability and armed conflict in Iraq and Syria. ISIL organizes and monetizes this criminal enterprise through a variety of means. Among them, ISIL mandates that looters first obtain licenses, for which they must pay a fee; taxes sales of such goods at 20%–50% of the sale price; confiscates goods from unauthorized looters and resells them directly; and profits from the sale of items, such as metal detectors, that make the exploitation of these sites easier for all involved.

The small size of many of the objects makes them difficult for customs officials to detect. According to the International Center for Terrorism and Transnational Crime in Ankara, Turkish officials have seized 6,800 items (mostly coins) of dubious provenance since 2011, but many others have likely slipped through and now reside in private collections.

ISIL’S OTHER SOURCES OF REVENUE

ISIL also earns money in a number of other ways, including:

- Donations. ISIL received an estimated $40 million from wealthy donors in Saudi Arabia, Qatar, and Kuwait in 2013 and 2014 alone.

Agricultural products. ISIL has taken control of as much as $200 million in wheat from Iraqi silos alone. It also controls significant swaths of fertile farmland spanning across the Tigris and Euphrates River valleys, which have historically produced half of Syria’s annual wheat crop, about a third of Iraq’s annual wheat crop, and almost 40% of Iraq’s barley
U.S. Official Estimate of ISIS Financing - III

- Kidnapping and Ransoms. In 2014, Treasury estimated that ISIL took in about $20 million in ransom payments. Other estimates for this activity are around $6 million a day. But ISIL’s demands are often unrealistic and go unmet, leading to unfortunate consequences for the hostages. Recent examples include ISIL demanding $100,000,000 for the release of journalist James Foley, who was beheaded when payment was not forthcoming, and demanding $200,000,000 from the Government of Japan for hostage Haruna Yukawa, who was also beheaded when no payment was made. Sometimes, though, the tactic yields payment. For example, the family of a Syrian Christian held for 5 months with dozens of other ISIL captives eventually paid $80,000 for his release.

- Sales of stolen consumer products. ISIL members also loot the homes and businesses of those who have fled or perished during its reign of terror.

- Foreign Terrorist Fighters (FTFs). FTFs contribute to financing ISIL operations, largely by transporting hard currency on their person as they make their way to ISIL-controlled lands. More significantly, foreign supporters of ISIL who may not travel to Iraq or Syria also help fund ISIL. For example, according to the UN Security Council, relatives of an Australian FTF who was fighting in Syria sent him more than $15 million via a money-transfer business that his relatives controlled.
Financial Times Map of ISIS Oil Trade, February 2016

Foreign Volunteers

(No reliable estimates exist, and most are dated and only include ISIS. U.S. estimates as of September 2015 put total for ISIS at a nominal 30,000)
FTFs continue to reach ISIL-controlled territory, although it remains impossible to accurately assess their number, origins, affiliations, or identities. These FTFs continue to travel undetected through the relatively small portion of the Turkey-Syria border still controlled by ISIl (about 98 km). Ongoing diplomatic efforts seek to work with Turkey to increase security of that border, and the U.S.-led coalition is active on a variety of fronts to prevent, detect, and deter such individuals from joining ISIl. Along with interagency colleagues this quarter, DoS has signed two agreements to share information on known or suspected terrorists. DoS also worked with DHS this quarter to improve visa screening by implementing enhanced questionnaires on persons applying for visa-free travel through the Electronic System for Travel Authorization (ESTA) program. The additional questions are intended to help U.S. security agencies in screening potential FTFs who may seek to exploit the Visa Waiver Program.

FTF Origins and Force Strength

As reported in Lead IG’s September 2015 OIR report, the House Committee on Homeland Security estimated that approximately 25,000 FTFs had traveled to Iraq and Syria to join ISIl, as of last September (about 5,000 of them Tunisian nationals). A somewhat more recent report, published in December by the New York-based consultancy The Soufan Group draws on data compiled by the UN and other sources to place the number of FTFs slightly higher, at between 27,000 and 31,000. The Soufan Group noted that the profile of the approximately 150 U.S. citizens who have successfully traveled to Iraq and Syria is diverse, with no predominant geographical region or ethnicity.

The Soufan Group also concluded the following:
• FTFs from Russia and Central Asia have increased an estimated 300% since June 2014
• Regionally, Saudi Arabia (2,500), Turkey (2,100), and Jordan (2,000) are estimated to have produced the most FTFs.
• Personal-recruitment pitches made by ISIl members or sympathizers are often just as compelling as social-media appeals, especially in extremist hotbeds, such as the Pankisi Gorge in Georgia and Arab-immigrant enclaves in France and Belgium. The French government estimated that, as of October, 1,700 FTFs had traveled from France to fight for ISIl.
• The western Balkans are increasingly serving as a transit hub for FTFs seeking to join ISIl in Iraq and Syria. In November, the New America Foundation released a report on 474 FTFs from 25 Western countries (defined as select countries in Europe and North America, as well as Australia and New Zealand). Of the 474 FTFs included in the study, 83 were U.S. citizens.

U.S. Official Estimate Foreign Fighters - II

Closing the Land Route From Turkey

According to DoS, the Government of Turkey has made noteworthy progress in implementing a “no entry list” and turning back or detaining suspected FTFs. The Turkish government detained 5,900 individuals attempting to cross the Syrian border illegally in the last quarter, and continues to institute its $100 million program to enhance physical security measures along the border. It also plays a key role in U.S. diplomatic efforts by co-chairing the working group to counter the flow of FTFs. DoS continues to work with Turkey as well as other partners in Europe, in the region, and globally, to address foreign fighters through greater information sharing and improved border security.

With respect to closing the roughly 98-kilometer segment of the Turkey-Syria border that remains largely under ISIL control, Special Presidential Envoy McGurk described the continuing diplomatic engagement. He stated that “We have seen the Turks take some significant steps in terms of setting up defensive perimeters, more patrols. Much harder for ISIL to get resources into this very critical area.” In early December, President Obama stated that he has had “repeated conversations with [Turkish] President [Tayyip] Erdogan about the need to close the border between Turkey and Syria.” President Obama noted that, despite “serious progress on that front . . . there are still some gaps.” ISIL continues to exploit this 98-kilometer stretch as a transit point for FTFs and for fuel sales.

President Obama also noted the danger posed by FTFs returning from the fight, and stressed, “If you’ve got foreign fighters coming in that are getting not only ideologically hardened but battle-hardened and then they’re returning to their home countries, they are likely candidates for engaging in the kind of terrorist attacks that [took place in Paris].” In an October press briefing, CJTF-OIR’s spokesman cited several reasons why this gap is difficult to close, including the fortified nature of ISIL’s fixed defenses, the rough terrain, and the overall nature of the fight, that he characterized as trench warfare, “reminiscent of . . . early 20th century warfare.”

Recent Military Gains in Northern Syria

This quarter, U.S. airstrikes supported several successful ground operations by anti-ISIL Syrian forces in the northern part of the country. The following tactical gains eliminated ISIL’s presence from several key towns that were frequented by FTFs as they made their way into ISIL’s heartland, including:

• situated just west of the Iraqi border, al-Hawl, constraining ISIL’s ability to reinforce its fighters
• in northwest Syria, defensive operations conducted to prevented ISIL from reaching the border town of Bab al-Salam
• Tel Abyad, severing ISIL’s sole remaining supply line between Turkey and Raqqah

All of these battles adversely affected potential FTFs’ ability to reach core ISIL territories, but it is impossible to quantify these effects or measure their broader strategic impact. The fight appears likely to grow only more complex. With Ankara opposing the movement of Syrian-Kurdish YPG units west of the Euphrates River, Syrian Arab opposition units—and not Kurdish ones—will be necessary to carry the fight south toward Raqqah, the two primary components of the SDF will face major challenges in the months ahead.
http://www.washingtonpost.com/world/middle_east/the-islamic-state-is-fraying-from-within/2015/03/08/0003a2e0-c276-11e4-a188-8e4971d37a8d_story.html

TOTAL: 21,632
Guesstimate of Fighter’s Origin

Origin of foreign fighters in Syria and Iraq

Foreign Fighters are Negligible Part of Population Base: 5/2015

Note: Upper estimates used. Countries with fewer than 500 fighters not included
Source: ICSR, CIA World Factbook

NYT Estimate of Foreign Fighters: 5/2015

- North Africa and Middle East
  The largest share of foreign fighters counted in the study came from Tunisia, a country with one of the more stable post-Arab Spring governments. Saudi Arabia’s share is also large, but recent government crackdowns have stanch the flow of fighters.

- Former Soviet States
  Decades of officially sanctioned religious persecution, ethnic conflicts and Islamic radicalization are key reasons for the flow of fighters from post-Soviet states, according to Peter Neumann, director of the I.C.S.R. Many fighters have combat experience from decades of war in the Caucasus.

- Western Europe
  The war in Syria has drawn young Europeans, many of whom have used cheap flights to Turkey as a route to Syria. Mr. Neumann noted that some small European countries like Belgium produce a remarkable number of fighters in relation to their population.

- Other regions
  American law enforcement officials have focused not only on monitoring social media networks more aggressively, but also on educating state and local authorities about ways to identify potential travelers.

LOW END OF ESTIMATE RANGE

- MENA: 7,500-10,000
- FSU: 1,300-2,000
- W. Europe: 2,260-2,460
- Other: 1,730
- Total: 12,790 – 16,190

Sources: Country of origin data from Peter Neumann, King’s College London; the International Center for the Study of Radicalization and Political Violence

## Wikipedia Estimate of Foreign Fighters: 9/2015

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<thead>
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<th>Estimated Fighters</th>
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Wikipedia Estimate of Groups affiliated to ISIS/ISIL: 9/2015

- **Algeria:** Wilayat Algeria formed from Jund al-Khilafah after it pledged allegiance to ISIL. Wilayat Barqa formed from the Shura Council of Islamic Youth
- **Libya:** Some militants formerly associated with Ansar al-Sharia in Libya also pledged allegiance to ISIL
- **Egypt:** Wilayat Sinai formed from the majority of the membership of Ansar Bait al-Maqdis
- **Yemen:** Wilayat Sanaa formed from a faction of Ansar al-Sharia who pledged allegiance to ISIL.
- **Pakistan and Afghanistan:** Wilayat Khorasan formed from the allegiance of militants from groups based in Pakistan and Afghanistan, including Jundallah, Tehreek-e-Khilafat, the Islamic Movement of Uzbekistan and dissident commanders formerly associated with Tehrik-i-Taliban Pakistan.
- Northeastern Nigeria, Chad, Niger and northern Cameroon: Wilayat Gharb Afriqiya formed from Boko Haram pledging allegiance to ISIL.
- **Chechnya and Dagestan:** Wilayat Qawqaz formed from dissident militants of the Caucasus Emirate in Chechnya and Dagestan who switched their allegiance to ISIL.
- **Palestinian:** Militants of the group Army of the Islamic State (Palestinian Territories) pledged allegiance to ISIL.
- **Philippines, Malaysia:** Militants of the group Abu Sayyaf pledged allegiance to ISIL.
- **Saudi Arabia:** Unidentified militants in Saudi Arabia – designated as provinces of ISIL.
- **Jordan:** Militants of the group Sons of the Call for Tawhid and Jihad (Jordan) pledged allegiance to ISIL.
- **Lebanon:** Militants of the group Free Sunnis of Baalbek Brigade pledged allegiance to ISIL
- **Maldives:** The group Islamic State of the Maldives pledged allegiance to ISIL in July 2014.

Uncertain Foreign Fighter Numbers: 2014 to 2015 - I

The majority of foreign fighters in Iraq and Syria come from neighbouring Middle Eastern and North African states, as well as Turkey. Tunisia has the greatest number of departing foreign fighters of any country in the world.

FOREIGN FIGHTERS IN IRAQ AND SYRIA FROM ORGANISATION OF ISLAMIC COOPERATION COUNTRIES, 2015

<table>
<thead>
<tr>
<th>Country</th>
<th>Conservative estimate, ICSR, as of mid-2014</th>
<th>High-end estimate, ICSR, as of mid-2014</th>
<th>Highest reported estimate, alternative sources, through October 2015</th>
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Source: IER, ICSR

*ICSR high-end estimate for the UK as of December 2014.

NOTE: Estimates represent the best available figure for the number of fighters who have ever left the country, to join any armed group, including but not limited to ISIL. These figures do not reflect those who may have been arrested, been killed or have returned to their country of origin. See Annex D for more data sources.

http://static.visionofhumanity.org/sites/default/files/2015%20Global%20Terrorism%20Index%20Report_0_0.pdf, p. 46.
Among countries where Muslims are not in the majority, Russia and Western Europe have the highest numbers of fighters known to have travelled to Iraq and Syria.


**NOTE:** Estimates represent the best available figure for the number of fighters who have ever left the country to join any armed group, including but not limited to ISIL. These figures do not reflect those who may have been arrested, been killed or have returned to their country of origin. See Annex D for more data sources.
Foreign Fighters in Iraq and Syria: 2013 to 2015

The majority of foreign fighters in Iraq and Syria come from the Middle East and North Africa. Western countries include Europe, the United States, Canada and Australia.

The total number of foreign fighters believed to have joined armed groups in Iraq and Syria more than doubled from December 2013 to October 2015. Figures are cumulative totals. Numbers are estimates only based on IEP calculations from a variety of sources.

Continuing Flow of Foreign Fighters in Iraq and Syria: June 2014 to December 2015

The estimated number of foreign fighters who traveled to Syria and Iraq to join the Islamic State and other extremist groups has increased to at least 27,000 from 12,000 in the past 18 months, according to a report by The Soufan Group, a private geopolitical risk assessment company. The most foreign fighters come from Tunisia, Saudi Arabia and Russia, according to the analysis.

Sources: The Soufan Group

Note: Data showing the estimated number of fighters for some countries in 2014 did not change or was unavailable.

Refugee, IDP, and Humanitarian Impact
As of 17 December 2015


The Central Emergency Response Fund (CERF) is managed by United Nations Office for the Coordination of Humanitarian Affairs (OCHA), receives voluntary contributions year-round from United Nations Member States and Observers, regional governments, private sector, foundations and individuals.
Nearly 60 million people are displaced around the world because of conflict and persecution, the largest number ever recorded by the United Nations. About 14 million of those fled in 2014.
Massive Impact of Syria and Iraq Conflicts

By June 2015, the number of refugees in Syria alone had risen to 3.98 million, and the number of IDPs was 7.6 to 7.8 million = 11.6 to 11.8 million out of a population of 18 million.

Note: Recent African conflicts include Sudan, South Sudan, Central African Republic and Nigeria. Chart does not include 5.1 million Palestinians covered under a U.N. mandate.

Source: Office of U.N. High Commissioner for Refugees

In 2014, just 126,800 refugees were able to return to their home countries, the lowest number for 31 years.