Having waged deadly violence for over a decade, Boko Haram has survived various interventions by the Lake Chad Basin countries and their partners. The longevity of the group can, in part, be attributed to its continued access to resources. This report explores the economic drivers that reinforce Boko Haram’s resilience, including the key actors involved in these activities.
Key findings

- Complicit actors in the security forces and at the community level enable Boko Haram to access operational resources in the Lake Chad Basin (LCB).
- Boko Haram has developed an efficient network of suppliers to facilitate procurement across the region, as far as Lagos in southern Nigeria.
- Fishing, kidnapping for ransom and extortion in the form of taxation are currently three key sources of funding for Boko Haram.

Recommendations

- Political will must translate into concrete action that addresses the complicity of security personnel in the LCB economy of violence.
- Checkpoints should be strategically located along routes that Boko Haram uses to access supplies.
- Mechanisms like anti-money laundering measures, legislation and toolkits should be developed, strengthened and applied to identify and curtail Boko Haram funding.
- Regional collaboration should identify and close the cross-border gaps that Boko Haram exploits to generate revenues.
- Programmes that help women to achieve social and economic parity should be implemented.
- Cutting off the group’s access to critical resources, both financial and material, is crucial if its operational capacity is to be diminished.
- Short-term counter-measures that target economic activities and legal livelihood processes will create negative unintended consequences for communities.
- Local communities must be sensitised against assisting Boko Haram. Community leaders – political, religious and traditional – should be involved in these efforts.
- For some community members, assisting Boko Haram is the only means of making a living. In these contexts, livelihoods should be restored and secured to boost community resilience.
- Sanctions against individuals implicated in the economy of violence can help deter Boko Haram enablers among the security forces. This could include asset forfeiture, denial of visas, demotions, dismissal from employment and public naming.
Introduction

Boko Haram has waged an insurgency in the Lake Chad Basin (LCB) since 2009, resulting in a spate of deadly violence that has led to over 40,000 deaths.¹

The insurgency first started in north-eastern Nigeria, particularly in the states of Borno, Adamawa and Yobe. It has since spread, notably to the North and Far North regions of Cameroon (December 2013), the Diffa region in Niger (February 2015), and the provinces of Lac and Hadjer-Lamis in Chad (June 2015).²

With a population of about 30 million people living in the affected areas,³ the insurgency has disrupted livelihoods, rendering local communities economically vulnerable and resulting in a serious humanitarian disaster.

Violent extremists have successfully mobilised resources to sustain themselves and conduct their activities

Between 80% and 90% of the population in the LCB relies on agricultural pursuits like farming, animal husbandry and fishing.⁴ After 12 years, the Boko Haram crisis has left some 11 million people in need of humanitarian assistance,⁵ while 3.2 million persons⁶ have had to flee their homes. Over 3 million people across the region are now food insecure, and 400,000 children are severely malnourished. Fear of attacks has also impeded access to farmlands.

As terrorism and violent extremism spread,⁷ actors and their activities are becoming increasingly intertwined with organised crime, particularly armed banditry and kidnapping. The situation, and measures to address it, have perpetuated insecurity and compounded pre-existing governance and socio-economic difficulties.

Violent extremism in the LCB is underpinned by many structural challenges. Yet a key underlying factor is the ability of violent extremist groups to generate and mobilise resources to sustain themselves and conduct their activities. In recent years, insecurity has persisted and even worsened, as curbing groups’ resource networks has proven a major challenge for LCB governments and their partners.⁸

Violent extremist groups generate revenues both through licit and illicit activities.⁹ They rely on a complex mix of funding sources, which includes donations from sympathisers, money laundering, kidnapping, narcotics, natural resources and commodity trading.¹⁰ To understand the financing of Boko Haram and its resilience in the LCB, it is necessary to look beyond terrorism financing and consider the full range of economic activities, actors and interactions. Together, this larger, complex range of activities constitute an economy of violence — or a conflict economy.

This report describes and analyses this economy of violence, and examines the key drivers of Boko Haram’s longevity and resilience. An improved understanding of these factors can help in formulating and implementing policies to make Boko Haram less resilient and degrade its operational capacity.

The report comprises eight sections, namely methodology; context; Boko Haram’s access to logistics; Boko Haram’s revenue sources; income and expenditure of the Islamic State in West Africa Province (ISWAP); women and the conflict economy; the impacts and implications of the conflict economy; and key considerations for stakeholders in the region.

Methodology

Data collection for this report occurred via one-on-one and focus group interviews. In addition to group discussions, participant observation techniques were used — especially in north-eastern Nigeria (Mubi, Michika, Mahia) and the Lac province of Chad (Bol, Baga Sola) — to understand illicit trading, including smuggling across borders and drug trafficking. The Institute for Security Studies (ISS) also relied on data from previous research trips in LCB-affected countries for information on the regional economy of violence.

A total of 136 semi-structured, in-depth and key informant interviews based on an interview guide were conducted by six ISS teams between August 2021 and April 2022. Respondents were selected based on their expertise, knowledge and access to information regarding the activities of Boko Haram and other armed groups, as well as economic interactions, both licit and illicit, among actors in the conflict area.
Respondents were classified into four categories, namely:

- Category 1 (C1): Community members, traditional leaders, religious leaders, former Boko Haram fighters and associates (e.g., logistics handlers), farmers, traders, commercial transporters, and internally displaced persons.
- Category 2 (C2): Security forces (military, police, intelligence agents, customs, volunteer vigilance leaders, and vigilantes).
- Category 3 (C3): Civilian state officials (local, state, and national officials).
- Category 4 (C4): External actors (experts, humanitarian and development workers, journalists).

The team visited 47 locations across the eight LCB-affected regions, provinces and states (see Chart 1). The conflict-affected areas in the LCB were chosen based on their relevance to the research focus and questions about the impact of the Boko Haram crisis and counter-insurgency operations.

The team encountered methodological limitations, and in some research areas, field access was constrained due to insecurity. Respondents from these areas were transported to locations where they felt secure enough to contribute freely. In some instances, respondents were reluctant to speak due to the sensitive nature of the research. This was especially true for government and security officials. In instances where such respondents agreed to speak to researchers, they did so anonymously. Information that was submitted anonymously was corroborated during independent interviews and focus group discussions.

The research limited its focus to the two main Boko Haram factions, namely the Islamic State West Africa Province (ISWAP) and Jama’atu Ahlis-Sunnah Lidda’Awati Wal Jihad (JAS). However, where necessary, references may be made to other armed groups, like Ansar al-Musulmina fi Bilad al-Sudan (Ansaru) and bandits. This report focuses on activities that directly contribute to and enhance the resilience of Boko Haram.

**Context**

Before Boko Haram appeared in the region, the LCB was a thriving commercial hub. Cross-border communities relied on their cultural, environmental and communal affinities to foster interaction. Many border communities who reside on the fringes of LCB countries are in closer proximity than they are to their respective national capitals. This makes it inevitable that they would foster trade relations to support livelihoods.

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**Chart 1: Locations visited for data collection**

<table>
<thead>
<tr>
<th>Country</th>
<th>Region/province</th>
<th>Locality</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cameroon</td>
<td>Far North</td>
<td>Kousseri, Blangoua, Mada, Makary, Hilé Alifa, Fotokol, Biamo, Mokolo, Koza, Mozogo, Nguetchewe, Moskota, Goldavi, Tourou, Tokombéré, Mora, Gancé, Aïssa- Hardé, Limani, Arnchidé, Kolofata, Maroua, and Méri</td>
</tr>
<tr>
<td></td>
<td>North</td>
<td>Mayo-Uolo, Dourbey and Carrière Lagdo</td>
</tr>
<tr>
<td>Chad</td>
<td>Lac</td>
<td>Bol and Baga Sola</td>
</tr>
<tr>
<td></td>
<td>Hadjer-Lamis</td>
<td>Guîté, Mahada, Mani</td>
</tr>
<tr>
<td>Niger</td>
<td>Diffa</td>
<td>Maine-soroa, Chetimari, Diffa, Gueskerou, N’Guigmi and Kablewa</td>
</tr>
<tr>
<td>Nigeria</td>
<td>Adamawa</td>
<td>Mubi South, Mubi North, Mahia, Michika, Madagali, Hong, and Gombi</td>
</tr>
<tr>
<td></td>
<td>Borno</td>
<td>Maiduguri (due to security concerns, respondents were brought from different parts of the state to Maiduguri)</td>
</tr>
<tr>
<td></td>
<td>Yobe</td>
<td>Gashua and Geidam</td>
</tr>
</tbody>
</table>
Nigeria was seen as a major hub for farmers, livestock breeders and those engaged in fisheries, with traders moving goods from different parts of the region and the Sahel into border market towns. Nigeria dominated trade, making the Nigerian naira the dominant currency of trade in the region (even more so than the CFA franc).

Pastoralists from the Sahel would travel southward to trade in markets in Mubi (Adamawa state), Nguroje (Taraba state), and Gamboru-Ngala and Banki (Borno state). Cattle from Chad are moved through N’Djamena and Ngueli towards Gamboru via Kousseri; via Bongor and Leré towards Banki; or via Pala and Dumru towards Mubi. Similar pattern occurred in Niger, where livestock was transported from Nguigmi, passing through Karamga and Nguel Kollo to arrive in Nigeria.

Baga (Borno) used to be the regional hub for fish trade. Other markets included Doro Lelewa and Gadjira in Niger; Darack and Blangoa in Cameroon; and Kinasserom, Fitiné and Guitté in Chad.

These economic exchanges flourished in the Lake Chad area before the conflict. The lake was also a prime agro-pastoral trade centre, with manufactured goods from ports in Nigeria, Cameroon, Benin and Togo complementing this trade.

Despite their economic vibrancy, LCB communities had always been confronted with challenges. This included marginalisation caused by an insufficient presence of the state and insecurity, mostly caused by banditry.

Since 2013, the regional extent of the Boko Haram crisis has increased insecurity among communities in Cameroon, Chad, Niger and Nigeria. Though separated by physical borders, these communities often share cultures and traditions fostered by marriage, religion and trade. Family relations commonly straddle two countries.
These strong affinities created entry points that enabled Boko Haram to spread beyond its origins in Maiduguri, the Borno state capital, to rural areas.

During the last seven years, Boko Haram suffered losses due to various measures implemented by LCB countries and their partners. Despite splitting into three factions – JAS, Ansaru, and ISWAP – Boko Haram remains violently active in the region. The group preys on local communities for its resilience, survival and capacity to continue wreaking havoc. These tactics are underpinned by the group’s mastery of the terrain; its ability to offer pathways into violent extremism, through recruitment or kidnapping; and the development of its human resources and logistical supply chains across the region.

While JAS and ISWAP are based in the northeast of Nigeria and the other LCB countries, Ansaru maintains a presence in northwest and north central Nigeria, notably in Abuja and the states of Kaduna, Kano, Katsina, Kogi, Niger and Zamfara. The group is also gradually becoming embedded in southern Nigeria, with radicalisation and recruitment taking place in Edo state.

Following the May 2021 killing of JAS leader, Abubakar Shekau, ISWAP became the dominant violent extremist group in the region.

Boko Haram’s resilience is not only grounded in its access to funds and military hardware, but also in its ability to become embedded in the local and cross-border economies that sustain local communities on a day-to-day basis. It is also based on the economic motivations and behaviours by actors such as state security operatives and their collaborators, including the Civilian Joint Task Force and vigilance committees, as well as community members.

Access to logistics

Boko Haram requires human, financial and operational resources to operate. These include combatants, couriers, informants, suppliers, cash, fuel, weapons, vehicles and vehicle parts, materials for explosives, food and other household items. This section focuses on the activities that enhance Boko Haram’s logistics supplies, and which make it possible for it to continue its insurgency.

Boko Haram’s ability to get the logistical support it requires shows that it benefits from two broad categories of actions, namely the corrupt practices of state actors, and the group’s ability to embed itself in local communities and their economic activities.

Corruption involving state officials

The collusion of individuals within the security forces is perhaps the most significant enabler for a resilient Boko Haram, since these entities are directly responsible for defeating the group and maintaining security in the region. These forces occupy a unique and strategic position in the LCB security landscape. Some security agents take advantage of this position for personal gains, by directly and indirectly involving themselves in the supply of critical logistics to Boko Haram. Their actions have consequences for civilians, humanitarian actors, development workers, government officials and fellow members of the security forces.

Boko Haram benefits from corrupt state actors and an ability to embed itself in local economies

The protracted conflict has created a need to allocate funds towards counterinsurgency operations, as well as soft responses to support displaced persons, boost resilience, assist in livelihood recovery and help in rebuilding communities. However, these efforts have been blighted by allegations of corruption among civilians as well as military and security officials. In Nigeria, political leaders and senior military officials were indicted in 2015 in a US$2.1 billion arms procurement fraud scandal. In response, anti-corruption experts and activists who monitor the country’s security spending have accused officials of abusing the emergency procurement principle to enrich themselves. Allegations of corrupt practices by members of security forces, especially soldiers, go back several years. This includes the early period of Boko Haram violence, and how the group secured weapons. During this period, the group relied on sympathisers and members for monetary donations with which it procured weapons to launch its violence.

These weapons were largely obtained from rogue security forces agents in the region, with many coming from Chad, transiting through Cameroon and
then moving to Borno in Nigeria. Former Boko Haram fighters describe how this occurred. A former fighter, who was first with JAS and then ISWAP, explained that most of the weapons used to take over towns like Bama and Gwoza were procured from a senior Chadian military officer.

‘One of the major suppliers for the weapons we used was a Chadian soldier. He was Kanembu by tribe, but spoke Kanuri as well, which was how we communicated with him. He must have been a senior officer. A day before we took over Bama, we received weapons from this soldier for an order placed earlier. After we took over Gwoza and Bama, he told us that he could supply large quantities of weapons to us, including transporting them by helicopter if necessary. We paid him in euro. He was mainly a weapons supplier, but if we needed other things, like hospital supplies, we would give him money to get these for us.’

25-year-old former Boko Haram fighter and trader (Maiduguri, Nigeria, October 2021)

The same source said they would buy vehicles from car dealers in Maiduguri. As Boko Haram members were unable to enter the town, they would pay security personnel, particularly soldiers, to deliver the vehicles. He noted that cars were often driven to Gajiganna or the outskirts of Maiduguri, where Boko Haram members would collect them. Another former fighter corroborated this with an example.

‘There was a Shekau boy called Jalabib. He was a very popular Boko Haram member, very close to Shekau and very influential. Around 2015, Shekau sent him to Maiduguri to buy an SUV for suicide bombing. When he returned, he told us how he got the Jeep from the town into the bush. He said he paid a Nigerian army captain to deliver the car outside town to him.’

29-year-old former Boko Haram fighter (Maiduguri, Nigeria, October 2021)

For the past seven years, since security forces in Nigeria launched operations to reclaim territories occupied by Boko Haram, serious accusations of corruption have been levelled at the military. In 2016, security personnel were, for instance, implicated in the selling of Boko Haram-rustled cattle. Earlier in 2022, a soldier was arrested for being a Boko Haram fighter. According to reports, security officials cite poor welfare and reward packages as reasons why they engage in illicit activities.

Another example occurred in March 2022, when military authorities in Maiduguri, Borno state, questioned the commander of a military unit under the Bama local government area for an alleged business relationship with Boko Haram. ISS spoke to various independent sources about the matter. According to these individuals, including some from the particular unit, the commander is known for buying animals, especially rustled cattle, from Boko Haram. They explained that Boko Haram fighters would usually bring the livestock to the town entrance. The commander would then send members of the Civilian Joint Task Force (CJTF) to pay for the animals and move them to the base, from where they would be collected by cattle traders from Maiduguri.

‘JAS fighters bring animals – especially cows, goats and sheep – to sell to the soldiers. The soldiers would announce a curfew for 6pm, so that there would be no civilian movement in the town. During the curfew, Boko Haram members would bring the animals to the town and the commander would send some CJTF men to go bring them into the town.’

A CJTF member (Borno, Nigeria, April 2022)

Trouble broke out when the commander bought a lion cub and a camel calf in March 2022. Both animals died within two days. Some disgruntled soldiers accused the commander of using his position to enrich himself – at the expense of their safety. Interviewees also indicated that not long before this incident, two soldiers had died following a Boko Haram attack within the unit’s area of operation. Military authorities in Maiduguri were subsequently made aware of the soldiers’ complaints. This led to the questioning of
the commander and nine others, including CJTF members and intelligence personnel.

Besides directly dealing with Boko Haram, some members of security forces also engage in other activities that benefit the group both directly and indirectly. These include the monetisation of security escorts for civilians, the extortion of road users, as well as farming and fishing activities – all of which help to facilitate Boko Haram access to critical supplies.

In the past, from 2015 to 2020, many of the highways in Borno, Adamawa and Yobe states could not be accessed by civilians without military escorts due to the prevalence of Boko Haram attacks. This included the roads between Maiduguri and Damboa; Gamboru Ngala; Damaturu; Bama; and those connecting Maiduguri with Michika, Madagali and Gwoza. Nigerian soldiers in Borno took advantage of this insecurity to extort money from motorists.

Knowing that their actions were wrong and to avoid public scrutiny, the soldiers did not collect money directly from drivers. The money would be collected and given first to the drivers’ union, then to the officer in charge of the unit that provided the escort. Union leaders sometimes paid a CJTF member who then handed the money to the officer in charge.\(^{22}\) The amount was calculated according to the distance and the type of vehicle. Drivers who did not pay were not allowed to be part of the escort.

Money extorted from motorists was given to the drivers’ union and then to corrupt soldiers

A commercial driver in Adamawa who often uses the Michika-Maiduguri highway explained that only the 44 km Madagali-Pulka section of the journey requires military escort.\(^{23}\) Before leaving Madagali, every driver has to be issued a ticket by the National Union of Road Transport Workers (NURTW). While the official ticket fee is N100 (US$0.24), drivers actually pay N200 (US$0.48), with the markup going to the soldiers who provide the escort. Similar examples of bribery and the extortion of motorists at military checkpoints remain rampant in the LCB.

‘We don’t pay directly for the escort. We pay N200 for a ticket that has N100 written on it. Without this ticket, the military will not allow you to be part of the escort. This is a way of ensuring that all vehicles are coming from the park – which is good for security, because it means you know where they are coming from. It also ensures that everyone has paid the extra N100, which later goes to the security forces. This extra N100 is taken to them by the leadership of the NURTW.’

31-year-old driver (Mubi, Nigeria, October 2020)

Context monitoring shows that the Maiduguri-Damaturu road is one of the most dangerous highways in northeast Nigeria due to constant attacks by both JAS and ISWAP. This is evidenced by the presence of three military super camps on the 130 km road. A security agent deployed on the road noted that ‘… soldiers don’t bother checking luggage transported by drivers, especially trailer trucks and buses. A driver passing through the highway already knows that paying between N500 (US$1.2) and N1,500 (US$3.6) guarantees easy passage, without delays.’

Drivers could, for instance, be delayed by having to offload their goods and reload them after several minutes or hours. Because drivers do not want to waste time on the road – for fear of attacks, or the road being closed by security agents at a particular time – they prefer to pay.

In early 2020, in a video that went viral, Governor Umara Zulum of Borno state expressed anger at soldiers along this highway, and threatened to report them for extorting motorists. ‘Boko Haram is attacking people and you are here collecting N1,000 (US$2.4) per car,’ he said.\(^{24}\)

The research in Adamawa state found that checkpoints served as gatekeepers and access corridors for illicit trafficking between Mubi and Michika, including Ungwan Sarki and Bazza. Police checkpoints on this highway are particularly prevalent on Wednesdays, which is the Mubi weekly market day. In Mahia, a Nigerian border town leading to Cameroon, local administrators and residents reported how Nigerian security personnel, including from the police, army, customs and immigrations services, allow smugglers to pass after collecting a bribe. A hard drug courier
interviewed in Mahia said security officials also serve as ‘patrons’ behind the illegal movement of goods, especially hard drugs, across borders. When this is the case, couriers only have to mention the names of their sponsors at checkpoints to be allowed passage.

Borno state also saw the involvement of complicit security officials, especially at checkpoints. Traders transporting goods pay more at checkpoints, especially if the goods are meant for border communities.

A businessman from Banki, one of the main LCB commercial hubs in northeast Nigeria, said he was considering quitting business because of the high cost and stress of transporting his goods from Maiduguri to Banki and then across the border to Amchide, Cameroon, less than 5 km away. Before Boko Haram, the 63-year-old trader said it cost him N10 000 (US$24) to transport a truckload of his goods from Maiduguri to Banki. In 2018, due to the insecurity, he spent a maximum of N25,000 (US$60) on transporting the same quantity of goods. Two years later, by 2020, it cost him about N310 000 (US$745), as security agents took advantage of the border closure by Nigeria.

### Extortion and the transportation of goods between Maiduguri and Amchide

‘Between Maiduguri and the border with Cameroon, there are soldiers, policemen, customs officials, immigration officials, CJTF and vigilantes on the road. [By 2020], it cost about N310 000 (US$745) to transport a truck of goods from Maiduguri to Amchide.

The first thing is to hire a truck from Maiduguri to Banki for N110 000 (US$264). As soon as the truck exits Maiduguri, you pay N22 000 (US$53) to customs officials for a note allowing the goods to be taken to Cameroon. There are three other customs checkpoints between Maiduguri and Bama, where you pay N500 each after showing the note you were given upon leaving Maiduguri.

Between Maiduguri and Konduga, on the way to Bama, there are at least 10 police checkpoints, where you pay N200 (US$0.5) each.

At the entrance to Bama, there’s a checkpoint that is jointly manned by a team of soldiers, customs officials, police, immigration officials, CJTF and vigilantes. Here, you pay N25 000 (US$60). The money is collected by youths in plain clothes (CJTF) on behalf of the security officials, as they don’t want to be seen to collect money directly from the traders. If a trader refuses to pay, the youths do not allow them to pass with their goods. The security officials watch and do not prevail on the youths. Inside Bama town, there’s a military checkpoint where soldiers collect N15 000 (US$36) from you.

In Bama, there’s a customs checkpoint where you have to pay N2 000 (US$5). When you get to T-junction, leading to either Banki or Gwoza, there’s yet another customs checkpoint, where you pay another N2 000 (US$5).

When you get to Banki, the truck is not allowed to get to Amchide because of the border closure. So, you offload the goods and rent wheelbarrows to transport them to Amchide. Each wheelbarrow costs N1 000 (US$2.4). At Amchide border, there’s also a team of Nigerian security officials made up of soldiers, customs officials, police, immigration officials, CJTF and vigilantes. Here, you pay N3 000 (US$7) for each wheelbarrow carrying your goods. If you don’t pay, you’re not allowed to pass. This money is also collected by youths in plain clothes. In each truck, you have about 20 wheelbarrows of goods, meaning each trader pays N60 000 (US$144) to the officials.

When you cross into Amchide, the Cameroonian security forces charge you a lump sum of N52 000 (US$125) for a truckload of goods. They already know that 20 wheelbarrows make up a truck. This money is also collected by plain-clothed youths, with security agents watching by the side, just like in Nigeria.’

63-year-old trader (Maiduguri, Nigeria, 27 October 2020)
Another former trader said he had to abandon trading. The extortion forces the trader to transfer the cost to consumers by raising the prices of items sold. At the same time, business declines, as consumers are forced to look elsewhere.

Beyond Nigeria, the soliciting of bribes in exchange for the passage of illicit goods and cases of extortion by security forces were also reported in Cameroon, Chad and Niger. In Cameroon’s Logone-et-Chari division, road users are extorted at a vast number of security checkpoints. This makes the transport fare excessively high. A passenger can spend up to 12 000 FCFA (US$20) on a journey from Kousseri to Maroua, a distance of 224km, because of these checkpoints. Within Logone-et-Chari, the journey is also very expensive. (For example, it costs 10 000 FCFA to travel from Blangoua to Kousseri; from Makary to Kousseri; and from Fotokol to Kousseri.) During the rainy season, road conditions deteriorate and fees escalate even more.

Activities like trading also had an impact on the crisis and on civilian livelihoods. Between 2017 and 2020, Nigeria imposed a ban on the trade and transportation of fish in Borno state. The ban, imposed by the Nigerian military, was intended to curb Boko Haram’s access to resources. Additionally, some roads were closed to civilians due to the risk of attacks by Boko Haram. Community members, and fish traders in particular, accused soldiers of taking advantage of the bans and restriction of movement to become players in the business. They accused soldiers of forcing them to sell their catch to them at giveaway prices. Because with the ban and general insecurity, soldiers had exclusive access to the roads. The soldiers, in turn, would sell the fish in Maiduguri.

Role of local economies

Even where members of security forces are honest and professional in their duties, the involvement of community members considerably undermine state efforts to counter Boko Haram. Over the years, the group used its presence in rural communities to its advantage; entrenching itself in communities’ daily lives to boost its survival. After being chased out of major towns and cities in northeast Nigeria, Boko Haram moved to rural and border communities. This strategy has worked very well, as it enables the group to take advantage of trade routes, economic hubs and markets. In some towns, the group drove out the administrative authorities so that they could govern uncontested. It is difficult for the licit authorities to return, and Boko Haram positions itself as the only viable alternative.

Socio-economic conditions have become more difficult due to the crisis, and communities have resorted to various coping strategies. This includes entering into a sort of social contract with Boko Haram as a means of survival. In exchange for protection and freedom to pursue various livelihoods, some community members work for Boko Haram as informants, trade intermediaries and suppliers. In many cases, people have no choice but to give in to Boko Haram demands.

Similarly, in areas where the group has gained a foothold, community members, pastoralists, farmers and fishers are forced to pay taxes to Boko Haram and are stopped from collaborating with security forces. Non-compliance is met with various punishments; from being denied access to sources of livelihood to execution.

In rural and border communities, Boko Haram takes advantage of trade routes, economic hubs and markets

While some civilians are forced to comply simply to make ends meet, others are driven by the desire to make money. These people do not necessarily reside in areas controlled by the group, which means they cannot be punished for refusing its demands. Many such collaborators live in cities like Maiduguri, N’Djamena, Kolofata, Kano and Kaduna, from where they supply the group with particular items.

A former Boko Haram fighter-turned-trader explained that Maiduguri (Nigeria) and Kolofata (Cameroon) were the major hubs from where goods would be sent to markets in JAS-controlled territories, including Sambisa. In many cases, Boko Haram members act as intermediaries. These middlemen get supplies from dealers in these urban centres. In turn, they supply traders in Boko Haram-controlled markets, who then supply end users.
‘These individuals would buy and deliver everything we needed to a village behind the University of Maiduguri. We would come the next day – in the middle of the night, around 3am – and take the goods. Sometimes, the exchange happened in person, between us and them (the suppliers). Sometimes, we left the money in the care of an old man in the village and they would pick it from him. Sometimes, we would calculate the value of the goods together with the old man and then give him the money. I visited the site an average of three times a month. There were many of us leaving Sambisa to come get the goods. We had a leader, who knew all the Maiduguri suppliers. However, I knew one very well, because we dealt with him a lot. It was not just commodities that he supplied to us. Sometimes we gave him euros or dollars to change for us to naira, while sometimes he supplied us with vehicles for suicide bombing.’

29-year-old former Boko Haram member
(Maiduguri, Nigeria, October 2021)

According to the former Boko Haram member, another supply route was the Maiduguri-Damboa road, two kilometres after Mulai, before Dalwa village. In this location, the suppliers were farmers, but the process was the same. In Kolofata (Cameroon), the suppliers were women.

‘For Kolofata, we relied on women living in Barawa and Dawa, two Nigerian villages sharing boundaries with Kolofata. There were many of them and we had our preferred customers (suppliers) among them. When we arrived in the night, we stayed outside their villages and they would bring us food and collect our orders. They would then go to Kolofata (by daybreak) to buy these goods and at around 3am the following day, we would calculate the value and pay them with interest, then take the goods to Sambisa. I bought goods about twice a week there. The women also supplied drugs, particularly Tramadol. Many fighters took it for sexual performance.’

29-year-old former Boko Haram member
(Maiduguri, Nigeria, October 2021)

The former associates confirmed that before Shekau’s death in May 2021, JAS operated at least six markets in Bama and Mafa local government areas, each on a specific day of the week. All of these markets received their supplies mainly from Cameroon.

ISWAP, on the other hand, has a better, more organised and wider supply system in place than JAS. Interviewees described an efficient network that includes dedicated teams in charge of getting goods from Kano, Kaduna,
Lagos (all in Nigeria), N’Djamena (Chad), and Kolofata (Cameroon). The diversification of supply areas is to avoid overreliance on a particular location in case security forces uncover and block it.

Each team is headed by a local from the state. The team in charge of Kaduna is the largest, with seven members, while Kano and Cameroon each have five members. The group in charge of Cameroon is also in charge of getting supplies from Mubi, in Adamawa state, northeast Nigeria. All teams are based on the ISWAP-controlled Lake Chad Basin islands and have offices there. Travelling in groups is not allowed. This is to prevent the possible arrest of an entire team by security forces.

According to sources, ISWAP has at least three fighters stationed in N’Djamena who act as couriers and liaisons. This is in addition to the island-based team in charge of getting the supplies from the city. The liaisons source whatever ISWAP needs, and the team finds a way to pick up these items.

Kano and Diffa are very important towns for ISWAP logistics, especially for goods coming from outside northeast Nigeria. All ISWAP goods coming from northwest or southwest Nigeria, especially Kaduna and Lagos, must move through Kano. From there, supplies are moved to Diffa, disguised as civilian goods, and then re-enter Nigeria and the islands through Gashigar in Mobbar local government area of Borno state. The detour through Niger is meant to dodge Nigerian security agents. For instance, goods bought in Kaduna or Lagos will head to Kano and then to Geidam in Yobe state, also in Nigeria. From Geidam, they are moved to Diffa: a legal route that is used by travellers and traders. Diffa is also part of ISWAP’s transit route for fighters moving to and from Libya and Sudan.29

ISWAP has at least three fighters in N’Djamena who act as liaisons to source whatever the group needs

Geidam is another key town for ISWAP. A major LCB regional market, it serves as a supply hub to the islands for ISWAP. Truckloads of goods leaving Geidam to Niger are diverted to the islands. The trucks that end up in Niger go from Geidam to Damasak, and then to a village called Duji (Dushe) before entering Diffa. Those meant for ISWAP divert before reaching Duji. From Geidam,
the trucks head to Damasak, then to Kainuwa (Nwainowa) and then to Asar. From Asar, they head to Gashigar, from where they move towards Metele, and finally to Zariye (Zari), which leads straight to the islands.

In all of these, ISWAP relies heavily on drivers, because fighters don’t travel with the goods. When ISWAP buys supplies in any of the aforementioned towns, the drivers ensure that the goods reach them. These drivers usually stay in touch with their contacts during the journey. If a driver is arrested along the way, ISWAP loses the goods. This is probably why drivers are allowed to name their prices for making the journey.

According to a former ISWAP fighter-turned-trader, ISWAP controls some markets in Marte and Abadam. These markets get their supplies mainly from Monguno in Nigeria and Bulgaram in Cameroon, but also from Diffa in Niger. Traders in these markets are reportedly mostly civilians, allowed by ISWAP to trade there.

One former trader explained that despite locals and traders knowing that they were dealing with ISWAP fighters, they still agreed to supply goods. ISWAP compensated them for that.

‘I got my supplies – sugar, flour, vegetable oil, pasta, rice, condiments, among others – from Diffa. The traders from Diffa would come to Bulafuri village, near Gashigar, to collect the money and then they brought the goods there. We would then go to Bulafuri – without our rifles, to prevent Nigerien soldiers from knowing who we were – to pick up the goods. Sometimes we sent the locals in Bulafuri to Diffa to buy the goods for us. They and the Diffa traders knew we were ISWAP members, but we normally compensated them for their effort. Aside from the cost of the goods, we paid for their transportation, food and then extra money, like N15 000 (US$36). A local can make this N15 000 multiple times by running market errands for several people.’

24-year-old former Boko Haram trader
(Maiduguri, Nigeria, September 2021)

One of the most important commodities for Boko Haram is fuel, since the group is constantly moving around and relies heavily on vehicles and motorcycles. Given its strategic importance, fuel has always been on the list of items banned from being transported within Nigeria’s northeast. Specifically, the military does not allow the sale and transportation of fuel in jerrycans. Over the years, the military has arrested several people on suspicion of supplying fuel to Boko Haram.

Despite the risk of arrest, civilians continue to play important roles in how Boko Haram gets fuel. As mentioned, the benefits are so attractive that people are finding ways of circumventing bans. Without help from civilians,
Boko Haram would find it hard to pursue its agenda. Officially, petrol has always sold for less than N200 (US$0.5) per litre in Nigeria, but JAS paid exorbitant rates of between N1 000 (US$2.4) and N2 000 (US$5) per litre, and sold it to fighters in Sambisa at a rate of N4 000 (US$10) or N5 000 (US$12), depending on the availability. Where and how the two Boko Haram factions source fuel depends on the location. JAS relied on Cameroon and the southern Borno axis for fuel coming from other states, like Taraba in northeast Nigeria.

A former fighter-turned-trader explained how JAS got fuel between 2015 and 2018, when he left the group. According to him, about 150 youths from Burshe village in Waza, Cameroon, joined Boko Haram and quickly became important petrol dealers because they were able to recruit family members, including their parents. The parents would buy fuel using four-gallon plastic containers, and store these on their farms. JAS men would then pick them up at night, leaving the money there. The technique was also used to procure motorcycles for JAS.

‘Most of the motorcycles that JAS got came through these boys’ families. When Boko Haram needed motorcycles, the villagers would get them and leave them in a house. Many Boko Haram fighters would arrive in the night to take them away. They didn’t turn on the ignition to avoid alerting security forces. They pushed the motorcycles to a safer distance before starting the ignition. Boko Haram paid N500 000 (US$2506 at the then exchange rate) for each motorcycle. This was around 2015.’

24-year-old former Boko Haram member (Maiduguri, Nigeria, October 2021)

The source added that JAS also received fuel and power bikes from a wealthy individual based in Taraba state, northeast Nigeria. This person had been a Boko Haram supporter from the group’s early period and continued to contribute supplies until shortly after the 2016 Boko Haram split. He would send one or two fuel tankers, which would park by the roadside near a village called Talala along Damboa road in Borno state. He would communicate with JAS commanders, who then sent fighters to go and collect the fuel. When the fighters arrived at the spot, the tanker drivers were usually not there, leaving just the tankers full of petrol. The tankers were then driven into the bush and the petrol would be emptied into jerrycans. The tankers were then returned to where they had been found.

Under Shekau, fighters using motorcycles had to pay for their own petrol due to the group’s dwindling revenues and the high cost of fuel. ISWAP, on the other hand, pays for the fuel requirements of all fighters.

About 150 youths and their family members from a village in Cameroon joined Boko Haram as petrol dealers

ISWAP buys fuel at the same rate as JAS, and has more suppliers, including taxi drivers. For instance, some taxi drivers going to Gajiram (the headquarters of the Nganzai local government area) from Maiduguri would fill their fuel tank for the 80 km trip, but by the time they return to Maiduguri, they’ve used all the fuel. Those supplying ISWAP would upon their arrival to Gajiram empty the fuel into 25-litre jerry cans and store them at designated homes. At night, locals would then load the jerry cans onto carts and take them to the islands through Gudumbali, (Guzamala local government area). The same process is followed with other items.

Part of ISWAP’s supply chain includes a supplier, who is also known as a cleric within the group, based in Gashigar. He gets fuel and other items from drivers. The drivers get the fuel in Geidam and Diffa. They load their cars with full 25-litre jerry cans, and offload them at locations identified by the cleric. When the jerrycans are up to 300, he arranges transportation to the islands. First, they are taken to the river bank using cattle-drawn carts. This is done at night. Once there, they are loaded onto boats and taken to the islands.

Some community members also help Boko Haram to sell farm produce and livestock, particularly rustled cattle, in the market. This trend was mentioned by various respondents in Mubi, Michika and Madagali in Adamawa.
A former logistic handler from Madagali narrated how he previously helped Boko Haram to purchase food items and sell products such as maize. He said he had been forced into working for the group to secure the lives of his mother and sibling, who were held captive. He added that JAS members possessed farmlands, with forced labourers working for them. He stopped working for the group when he realised that his mother and sibling had been killed.

Boko Haram members interacting with markets across the Nigeria-Cameroon border also have so-called deliverymen among community members, who help them to buy and sell goods. The markets involved are Koté every Sunday, a market in Bula Muye every Thursday, and one in Wulte every Saturday. These markets are on Nigerian territory, but are linked with Cameroon.

**Boko Haram revenue sources**

The group generates revenues from armed robbery (including raids), fishing, ransom payments, taxation, foreign donations and business activities.

**Taxation: fishing, livestock, farm produce**

Fishing, livestock and farm produce are among the main sources of ISWAP revenue, on a similar scale to kidnapping for ransom. The group controls fishing activities in the LCB waters. As it does not allow independent and individual fishing on the main waters, prospective fishers must join a union led by a so-called chairperson, who engages with ISWAP before fishing begins. As fishers cannot enter or exit the waters without encountering ISWAP fighters, they are compelled to comply with these rules.

There are different categories of fishers in the ISWAP-controlled waters of Lake Chad. Those who fish in large quantities on the waters use boats. They come from different parts of the LCB, but many are from Taraba state. The union chairperson writes a note to ISWAP stating the number of boats to be used for fishing and the total amount to be paid for the day. For each boat, N5 000 (US$12) is paid in cash, in addition to 25 litres of fuel, valued at about N4 000 (US$10). The note is brought to the entry point and handed to a masked Hisbah (religious police) representative, who then delivers it to a masked representative of the Amirul Jaish (head of ISWAP military) for signature and approval. The approval is subsequently communicated to the union chairman by the Hisbah representative, and fishing commences.

Communication between ISWAP and the chairperson only occurs in silence, with hand signals used. They are always masked and are not allowed to speak with the fishers. The system allows ISWAP to monitor the activities of fishers who enter and operate in its areas of control. The actual number of boats used to fish are not checked against the note. ISWAP believes that the fishers and their representatives are too afraid of the consequences to risk cheating the group.

ISWAP could be receiving as much as US$116 000 daily from fishing ‘permits’ they issued

According to former ISWAP fighters who left the group in 2018, there were about 7 000 fishermen on the waters every day, with each paying for access. Those who left in 2021 mentioned that this had increased to about 10 000. As an example, they mentioned that ISWAP has 350 boats, of which 100 are used by Hisbah to oversee fishing activities. Each of the Hisbah boats oversees 100 fishing boats.

These figures indicate that ISWAP could be receiving as much as N50 million (US$116 000) daily, and N18 billion (US$43 million) annually from these fishing ‘permits’. Additionally, the group could be receiving 90 million litres of fuel, valued at N14.4 billion (US$34 577 280), from the fishers every year. Revenue also accrues to the group from fishers who operate on the peripheries of the waters using the ‘gura’ technique. The permit for this type of fishing costs N30 000 (US$72) per fishing activity.

Furthermore, ISWAP levies taxes on processed (sun-dried or smoked) fish that is transported from the islands. These are usually loaded in 200 kg bags, with N1 500 (US$3.6) collected on each bag. The fish is subsequently repackaged by fishermen or traders into different cartons for ease of transportation and retail beyond the islands. Taxes on an estimated 50 000 bags every year provide ISWAP with a total amount of N75 million (US$180,090) monthly and N900 million (US$2,161,080) per annum.
There is also taxation called zakat that Boko Haram receives from farm produce and livestock within the group’s controlled areas. While voluntary payment is encouraged, Boko Haram agents, mostly from Hisbah, go round to ensure compliance and identify defaulters. The taxes are based on one's wealth.

Boko Haram, particularly ISWAP, also benefits from donations, usually from people living on the island. This money is kept for the benefit of members. It is used to support fighters or traders who suffer losses, including from military operations like air raids. A trader who loses his or her business receives money to re-start.

**Kidnapping for ransom**

Boko Haram derives revenues from ransoms paid for the kidnapping of both high- and low-profile individuals in the region. This mainly involves raids on villages, homes, offices, marketplaces, farms and checkpoints.

One of the earliest Boko Haram kidnap victims were the British and Italian engineers abducted in Kebbi state, northwest Nigeria, on 12 May 2011. Both worked for a construction company and were abducted when gunmen attacked their base. They were killed during a failed rescue mission. This was followed by the abduction of a French family in Cameroon in February 2013, which drew Boko Haram's attention to the opportunity to generate enormous financial resources through kidnapping.

Interviews with key interlocutors, including one who participated in the kidnapping, revealed that Boko Haram used it as a strategy to secure the release of Bana Kosari – a key member who had been arrested by Cameroonian troops. The response of the Cameroon government on releasing the French family emboldened the group. Boko Haram was able to secure the release of Kosari and his accomplices, collect a ransom, and recover the vehicle and weapons that were found with him.

In addition to ransom payments, Boko Haram has also relied on other high-profile abductions to secure the release of other fighters arrested by security forces. Examples include the Chibok and Dapchi abductions of schoolgirls.

A former fighter explained that ‘… after the Kosari incident, Boko Haram felt that abducting Caucasians was good business – hence, the decision to kidnap the French doctor.’ The doctor was reportedly a female French ophthalmologist who operated a clinic in Kolofata and had been targeted for kidnapping by Boko Haram. However, when the group’s fighters could not find her, they targeted the house of Amadou Ali, Cameroon’s Deputy Prime Minister, and kidnapped his wife.

Her release was negotiated by the same government representative who negotiated the release of the French family. In exchange, Boko Haram secured money, two Land Cruisers filled with food items, and the release of a commander called Maina. The exchange occurred in Barawa village in Gwoza, Borno state.

Like JAS, ISWAP also benefits from kidnapping for ransom. The two factions differ, however, in terms of who they target. The former tends to be indiscriminate while the latter focuses on humanitarian workers, government officials, security forces and non-Muslims. In negotiating ransoms, ISWAP has proven brutal when its deadlines are not met. On 17 September 2018, the faction killed an aid worker with the International Red Cross who had been kidnapped along with two other aid workers, on account of the government’s indecision. A month later, ISWAP killed a second aid worker. At least nine other aid workers were subsequently killed between September 2019 and July 2020.

ISWAP donations from locals are used to support fighters or traders who suffer losses.

Also, in Cameroon, Boko Haram is believed to have been involved in three kidnapping incidents in 2021 – one each in Fotokol in Logone-et-Chari, Mokolo in Mayo-Tsanaga, and Maroua centre. In the case of Mokolo, an amount of CFAF 10 million was allegedly paid before the victim was released. Abductions for ransom by Boko Haram were also reported in Chad and Niger. In the Diffa region, traders, notable individuals and young people have either been kidnapped or targeted for kidnappings.

In 2022, there have so far been at least two incidents of abduction linked to ISWAP. The first was on 24 February when suspected ISWAP fighters, who had established presence in Far North Cameroon following the death of Shekau, abducted five aid workers from a Doctors
Without Borders property in Fotokol. The second incident saw three people abducted in a similar way from an International Rescue Committee building in Monguno, northeast Nigeria.

**Armed robbery and raids on communities**

Armed robbery has always been a major source of revenue for Boko Haram as the group would usually ransack the properties of individuals who fled attacks. A similar trend was seen when bank staff fled attacks in towns outside Maiduguri, Damaturu and Yola, the capitals of Borno, Yobe and Adamawa states, leaving Boko Haram to steal money. In these states, businesses and government offices, especially local government headquarters, were also attacked and looted. In some towns and villages, there were no banks. In these places, the payment of workers was done in cash, meaning that Boko Haram fighters were able to find cash in government offices.

Arguably the biggest heist took place around 29 October 2014, when Boko Haram attacked and took over Mubi in Adamawa state. Mubi is a commercial hub in northeast Nigeria and the LCB region. It was home to one of the biggest cattle markets in West Africa before the attack, with more than 200 truckloads of cattle leaving the market weekly, valued at about N1.4 billion (US$8.6 million then). Situated just 35 kilometres from the border with Cameroon, it attracted traders from across Nigeria and at least six other countries – namely Cameroon, Chad, Central African Republic, Ghana, Niger and Sudan. It also had a booming forex business, with the biggest banks in Nigeria having branches there. Tuesdays and Wednesdays were the main market days. Boko Haram stormed Mubi on a Wednesday evening, after trading for the week had been concluded. Money had been deposited in the banks, while some had cash at home. During the attack and occupation of the town, Boko Haram looted everything – burning items that they could not take. All the banks were robbed, with explosives used to break vaults open. According to a former fighter, ‘... we had so much money that Shekau said money was not our problem, and appeared in a video setting naira on fire.’

Boko Haram still carries out raids and robs travellers of belongings like money, mobile phones, clothes and food. In Cameroon’s Far North region, communities living in the Mandara Mountains and along the border with Nigeria are subjected to near-daily raids by JAS fighters for food items and other valuables.

**Foreign donations**

Very limited information is available on the financial support that Boko Haram has received from outside the LCB, including outside the African continent. Shekau’s last audio message in May 2021, shortly before his death, provided some insight, albeit in reference to financial support received from al-Qaeda in the early years of Boko Haram. Given that Boko Haram pledged allegiance to the Islamic State (ISIS) in 2015, the money from al-Qaeda, N50 million (US$304 000 then), must have come before this time – possibly between 2010 and 2011.

Boko Haram still carries out raids and robs travellers at checkpoints of belongings, money and food.

Since the initial pledge to ISIS and the subsequent 2016 split, it is difficult to tell how much financial support the group, particularly ISWAP, received or continues to receive from external donations. In 2018, the ‘defeat’ of ISIS included the loss of its sources of revenue. At the same time, ISWAP has expanded – including its control of economic activities in the resource-rich island villages around the LCB. This raises the question of whether and how ISIS is still capable of providing financial support to ISWAP.

The ISS learnt from former members, including a courier, that ISIS sent money to ISWAP in early 2018. ISWAP was subsequently forced to change how it received money from ISIS. Instead of money coming through Nigeria, they said ISWAP turned to Chad. This was as a result of what happened to two key ISWAP members based in Kaduna state, namely Ba Alai and Abdulrasalam Mai Panke.

According to the sources, Ba Alai – whose real name is Baba Alai – was a prominent ISWAP courier that received money or goods from Dubai for the group. Mai Panke was a liaison officer and also in charge of
making purchases for the group. Unknown to ISWAP, the Nigerian State Security Service (SSS) had arrested and turned Mai Panke into an informant.

Between late 2017 and February 2018, Ba Alai brought about US$550,000 in three tranches from Dubai and converted it to naira in Kaduna. ISWAP sent two of its fighters, including the one interviewed by the ISS, to pick up the money. Having used some of it to buy clothes, they managed to escape with the rest of the money (N130 million, or US$358,000) before SSS officials stormed Ba Alai’s house and arrested him. The couriers were able to make it to Lake Chad islands using the Kaduna-Kano-Geidam-Diffa-Gashigar route.

‘Around February 2018, another man and I went to Kaduna to receive money sent by ISIS. The money came from Dubai through a courier called Baba Alai. He brought the money, US$550, in three tranches. We put the money in three sacks (bale) stuffed with clothes. We bought N700,000 worth of second-hand clothes from Kasuwan Barci market, and had tailors sew skirts and gowns. We made three different large pieces of luggage and hid the money inside, stuffed with the clothes to avoid detection. We spent three days at Ba Alai’s house making these arrangements. After we left his house with the money heading to the park, SSS operatives arrived and arrested him. They trailed us to the park, but we had left. We used the Kaduna-Kano-Geidam-Diffa-Gashigar route all the way to Lake Chad islands. We arrived at Lake Chad with the money at the same time as the team that kidnapped the Dapchi girls. We went back to Kaduna to buy the hijabs and gowns worn by the girls.’

25-year-old former Boko Haram fighter (Maiduguri, Nigeria, October 2021)

He informed ISWAP that Mai Panke was with the SSS operatives who arrested him in Kaduna. Following this, ISWAP invited Mai Panke to the island to collect money for the purchase of goods, and then killed him after he was tortured into a confession. With Ba Alai’s arrest, ISWAP decided to recruit another courier, but this time one who would be based in N'Djamena.

Business activities and fines

ISWAP also directly participates in economic activities in some of the areas under its control. This is either out of necessity, or because there are opportunities to be explored. For instance, one important commodity which the group uses a lot is vegetable oil. Yet because of the risk of arrest and high cost, the group decided to find other ways to procure it, including producing the oil using the large quantity of groundnuts produced in the region.

Interviewees explained that ISWAP purchased 150 machines to extract oil from groundnuts. These machines are rented to civilians on different parts of the islands, who pay N7,000 (US$17) for every day that they operate. Similarly, among ISWAP’s 350 boats, 120 are rented to civilians either for fishing or transporting passengers. Each is expected to bring in N10,000 (US$24) monthly.

Another growing source of revenue is fines for various offences, especially those that do not carry a death sentence or which do not require amputation. The fine is usually determined by a judge. Sources say between August 2020 and March 2021, ISWAP generated N25 million (US$65,000) from such fines.

ISWAP income and expenditure

This section takes a closer look at how much revenue Boko Haram generates, and what it does with the money. While the ISS was unable to obtain information on how much revenue JAS generates, we managed to gain insight into ISWAP streams of income. It is important to note that the figures are estimates based on data collected from former members of the group, including those who left within the last year. These include revenue collectors, clerics, hisbah and traders.

According to the data, ISWAP generated a total revenue of N16 billion (US$39 million) in the eight months from...
Former Boko Haram associates said that without these resources, the group would struggle to exist on the same scale, especially ISWAP. With more than two-thirds of ISWAP income allocated to its war against the state and payments to fighters, it is critical for responders to limit the group’s access to financial resources. This may result in the disintegration of the group, or at least serve to significantly weaken it.

To successfully launch a major attack against the military, for instance, ISWAP has to provide fuel, sustenance for the fighters on the battlefield and the families they leave behind, and vehicle and motorcycle parts, among others. All these are capital intensive. The group spends hugely on fuel, which is perhaps its most precious commodity. Former fighters and traders say ISWAP pays between N30 000 (US$72) and N250 000 (US$603) for 25 litres of fuel, depending on the availability. The same quantity of fuel officially sells for N4 625 (US$11) in Nigeria.

Women and the conflict economy

Women are inextricably entangled in the LCB economy of violence. As actors, they are involved in both licit and illicit activities, and are also adversely affected by the violence. As licit traders, they purchase produce from Boko Haram, sometimes unknowingly, through intermediaries. The intermediaries are villagers and traders forced by Boko Haram or driven by greed to make money, working at various markets. They are also

<table>
<thead>
<tr>
<th>Amount</th>
<th>Items</th>
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</thead>
<tbody>
<tr>
<td>N8 billion (US$19 219 200)</td>
<td>Ghanima (spoils of war): paid to fighters</td>
</tr>
<tr>
<td>N3.2 billion (US$7 687 680)</td>
<td>Attack: fuel, servicing vehicles, feeding fighters on the battlefield</td>
</tr>
<tr>
<td>N700 million (US$1 681 680)</td>
<td>Medical equipment, drugs and other supplies</td>
</tr>
<tr>
<td>N500 million (US$1 201 200)</td>
<td>Administrative costs associated with meetings, communication, travels, clothes and food for leaders, and other logistics needs</td>
</tr>
<tr>
<td>N150 million (US$360 360)</td>
<td>Loan repayment to traders</td>
</tr>
<tr>
<td>N30 million (US$70 072)</td>
<td>Mustadafin (weak and less privileged)</td>
</tr>
<tr>
<td>N15 million (US$36 036)</td>
<td>Darul Quran (recruitment of child soldiers): food, teachers, instructors’ allowances, learning materials</td>
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August 2020 to March 2021. The former members said the bulk of the money came from fishing activities, followed by a specific livestock tax called ‘jangali’, and a more general taxation (zakat). Interestingly and as mentioned before, ISWAP also raised N25 million (US$65 000) from fines for different offences in the same period.

According to the sources, 21% of this revenue was profit while 79% was spent. It is clear that ISWAP generates huge revenues, but it also incurs huge expenses in its war against the state. While many fighters joined Boko Haram for ideological reasons, many also joined because of the incentives provided by the group, such as money and motorcycles.

According to the sources, ISWAP’s expenditure in the same period was dominated by payments to fighters and attacks against security forces. Specifically, 50% was paid to fighters for spoils of war (ghanima) – military weapons and equipment, specifically – while 20% was used to fund attacks against security forces.

As part of its campaign of winning the hearts and minds of local communities, ISWAP also spends money on humanitarian activities. This includes taking care of the less privileged, such as wounded fighters, families of fighters killed in battle, widows, the elderly, and other vulnerable persons. This is also intended as a message to civilians that if they join the group, they will be taken care of. ISWAP is only able to do this because it has sufficient resources at its disposal.
involved in farming, trading and other income-generating activities, some of which end up in the hands of Boko Haram during attacks.

‘In April 2019, I was supplying goods to Maiduguri when Boko Haram attacked the vehicle and went away with it. They fatally shot the driver while the conductor managed to escape with a gunshot wound in the arm, which was later amputated. I lost N5 million (US$12 000) worth of goods and the truck. I also had to pay part of the treatment fee for the conductor. There are lots of women who lost their husbands and are now struggling with the weight of being the breadwinners of their families. The pressure is much. Some have gone into prostitution; some abandoned their children because they can’t take care of them. Some women have been caught stealing in the market – all in a bid to survive.’

45-year-old female trader and women’s leader (Mubi, Nigeria, October 2020)

Women also serve as suppliers for Boko Haram. As mentioned, a former Boko Haram member explained their preference for dealing with women to get goods from Kolofata in Cameroon.69 Women living in Boko Haram-controlled areas are generally not allowed to own and operate stalls in the market. Their movements and activities are also greatly restricted to prevent them from interacting with men.

However, women outside these areas are allowed to bring goods in, especially for the purpose of supplying the wives of Boko Haram members in their houses. They buy goods from Maiduguri and Kano to sell on the islands, to women in their homes. These goods include jewellery, make-up and other cosmetics, clothes, henna, linen, kitchen utensils, sanitary items and aphrodisiacs popularly referred to as kayan mata.70

For instance, an 18-year-old girl from a village in Mobbar is one of the known female traders. Those who know her said she started the business in 2021 and would buy the items in Kano or Maiduguri, depending on their availability, and take them to Tumbun Gini in Abadam local government area of Borno state.

‘In early March, she went to Tumbun Gini and had not returned after two weeks. Her mother became worried and decided to go look for her, because she had not stayed that long in the past. The mother feared her daughter had been kept hostage. When she got there, she met the local ISWAP leaders and was taken to meet her daughter. The daughter said she had decided to remain there and was not willing to return to her village. The ISWAP people told the woman that she could not take the daughter with her against her will. So, the woman returned home alone.’

Telephonic interview with a community member from Mobbar, Borno state (March 2022)

Women and girls also suffer as victims of human trafficking, sexual violence, slavery, forced marriage, forced conversions and other violent criminal activities. Most of them were abducted by Boko Haram fighters during raids on markets, villages, farms or at checkpoints set up by fighters. Abubakar Shekau famously claimed that ‘God instructed him’ to sell women and girls, whom he referred to as his ‘properties’ and ‘spoils of war’.71

According to a resident of Madagali in Nigeria, who claimed to have repented after working as a trader and logistics handler for Boko Haram because they held his mother and sibling captive, women were among the forced labourers who were farming for Boko Haram. The majority of the people who surrendered to the security forces after Shekau’s death, and majority of whom are women and children, had been slaves, not combatants, according to ISS interviews.

The data on women and girls who have been displaced, and are refugees, is limited. Yet they account for a considerable portion of displaced persons, especially in Nigeria where they make up 79% of displaced persons in the northeast.72 These women and girls depend on humanitarian aid and some of them are petty traders and farmers. Some have sought to use their knowledge, skills and experience to secure sustainable livelihoods. However, this has been undermined by the availability of humanitarian aid, which has created a perverse incentive and a culture of dependence. According to a
humanitarian worker in northern Adamawa, men often forcibly take items donated by charities and sell these cheaply to buy alcohol and drugs.

In Mahia, Nigeria, women started asserting their right to work, trade and farm in a context where men had always sought to restrict them to household roles. Three men we spoke to – a local government administrator, a retired teacher, and a head teacher – all considered women’s work and trade as ‘illicit activities’. They emphasised this view before even discussing kidnapping and drug trafficking. The interviewees, one of whom identified as Christian, claimed Islam preaches against women working. They mentioned that the threat of the kidnappers had one benefit: ‘forcing our wives to stay at home.’

These views may indicate some level of insecurity among men in the area over women’s push to work and earn their own incomes. Progress towards women’s economic empowerment is being significantly undermined by kidnapping, which has forced many women, and even men, to abandon farms. Women interviewed expressed sadness about the situation and blamed state security actors for not doing enough to stop the kidnappers.

Impact of the conflict economy

Resilience of violent groups

Beyond the benefits it derives from a range of illicit activities, the resilience of Boko Haram also stems from the economic motivations and illicit behaviours of actors such as security forces and community members, both within and outside of Boko Haram-affected regions. Boko Haram is aware that to successfully carry out its operations, it requires cooperation from such actors. For instance, ISWAP, which is more structured than JAS, needs a lot of money to fund its activities.

Without such complicity, which sometimes has a direct link to the loss of civilian lives, Boko Haram would find it much harder to achieve some of its objectives. A particular case was the 23 February 2021 bomb attack on Maiduguri that left 16 people dead, including nine children. A former JAS fighter who left the group after the death of Shekau explained that a senior Cameroonian military officer facilitated the transportation of the explosives and associated materials used in the attack.

‘A Cameroonian military commander was paid CFA 1 000 000 (US$1 557) at Maroua so that the chemical could be transported to Mora. The commander used some of his soldiers to transport it to Mora, from where Boko Haram members took it to Kolofata. From Kolofata, the chemical was taken to Sambisa. The chemical was bought in Kano three weeks before the attack. The commander ruled that it would be difficult to transport it outside Maiduguri to JAS. Also, you can’t buy it in large quantities in Maiduguri, the kind that Boko Haram would need, because it would raise suspicion. It is allowed to be sold in Maiduguri only because CJTF and hunters need them for their locally made guns.’

35-year-old former Boko Haram member
(Maiduguri, Nigeria, August 2021)

Counter-insurgency responses and disruption of livelihoods

For the past decade, LCB countries have largely depended on military responses to deal with Boko Haram. These responses, however, have also resulted in the disruption of livelihoods of communities, causing further resentment towards security forces.

In some cases, security forces have forcibly evicted communities, either on suspicion of colluding with Boko Haram or due to ongoing military operations. In other cases, bans on the transportation of certain goods and the cultivation of certain crops have significantly affected people’s livelihoods. Security forces have also been accused of land grabbing and deliberately preventing civilians from accessing their farmlands. By ensuring that its activities are embedded in the livelihoods of local populations, Boko Haram also makes it difficult for the state to respond without fuelling community resentment.

Protracted conflict

The insurgency in the LCB has persisted, in part, because its asymmetric nature has made conventional military responses difficult. Boko Haram has also constantly adapted. As the situation persists, state security forces and administrative officials have become involved in various illicit activities to generate money.
This means they will continue to benefit as long as the insurgency and violence continue.

The prolonged Boko Haram crisis has also led to the emergence of other forms of violence in the LCB. Although Ansaru has been present in north-western Nigeria since 2012, JAS and ISWAP are making overtures to bandits in Nigeria’s northwest and north-central regions. These bandits, whose violent activities have also attracted a military response, are mostly pastoralists who live in forests and seek to obtain money by kidnapping and killing people in rural communities and on highways. Both JAS and ISWAP are recruiting and training bandits while establishing cells in Adamawa, Kogi, Niger, Kaduna, Zamfara and Katsina states.

Rural criminals motivated by economic gains are becoming as problematic as violent extremists, and bandits add to the insecurity caused by Boko Haram.

The expansion of violent extremism outside the northeast is changing the nature of violence in the region. Rural criminals motivated by economic gains are becoming as important as violent extremists with international terrorist influences. Meanwhile, bandits who are fleeing from the northwest to north-eastern Nigeria via grazing routes are adding to the insecurity caused by Boko Haram.

Mistrust between communities and security forces

Relations between communities and security forces may continue to deteriorate, fuelled by mutual suspicion and mistrust. While the military, in some cases, accuse community members of aiding and abetting Boko Haram, community members view the military as an extension of the repressive state. This is made worse by alleged human rights abuses – unlawful arrest, arbitrary detention and sometimes extrajudicial execution – and perceptions of security forces benefitting from the crisis at the expense of civilians. These poor relations undermine efforts to gather credible human intelligence from communities.

Donor fatigue

Another major implication is donor fatigue. Illicit activities of actors like security forces may result in a loss of confidence and interest by donors, especially from the international community. It may become difficult to convince donors to continue funding security efforts in the region if those who are tasked with ending the crisis are benefiting from it; especially given the risks faced by humanitarian and development workers. Donor funding targets for the crisis continue to suffer shortfalls, with targets in the last two years hardly reaching 50%. 

WOMEN IN BOKO HARAM AREAS MAY NOT OWN OR OPERATE MARKET STALLS
**Recommendations**

- Political will must translate into concrete action to address the security forces’ complicity in the economy of violence. Whistleblowing should be encouraged and strengthened, including among members of security forces, to expose wrongdoings. This also means there should be protection for whistleblowers. There should be consequences for security agents’ complicity in aiding Boko Haram’s economic sustenance. This should include dismissal, loss of benefits and prosecution. It should be swift, transparent and public to shame perpetrators and deter others.

- Similarly, the capacities of anti-money laundering agencies should be strengthened, with particular emphasis on terrorism financing, to detect and counter Boko Haram funding sources. Leveraging the opportunities presented by the Global Coalition to Defeat Daesh/ISIS is important here, given the membership and interest of the Coalition. The newly created Africa Focus Group – where Niger, an LCB member country, is a co-chair – can serve as a useful platform to articulate the kind of support needed.

- Regional efforts to cut off Boko Haram revenue flows should be a priority in order to deny ISWAP access to the fishing waters – or at least to disrupt this access. This should be done collaboratively between countries in the region. The Multinational Joint Taskforce should lead this effort as a regional force, complemented by national forces. Deploying relevant technology, not just at borders but also along identified economic routes, can help monitor and prevent Boko Haram access to critical logistics. Care must, however, be taken to avoid negatively impacting community livelihoods, as the group has grafted itself into the existing, licit economy.

- Checkpoints should be strategically located along routes known to be used by Boko Haram to access supplies. The thorough checking of items – both by the military and intelligence agencies – can disrupt the ease with which supplies reach Boko Haram. For instance, security and intelligence officials can collect the details of certain goods being transported along these routes, and establish who the owners are, what the destination is, and whether they arrive at their stated destination. This can help to deter the diversion of items to Boko Haram.

- Programmes should be designed and implemented to accelerate women’s progress towards social and economic parity. The relevant ministries and government agencies, including entities in the private sector, should collectively contribute towards empowerment efforts and initiatives for women in the region.

**Conclusion**

Boko Haram’s resilience, persistence and expansion of violence and insecurity in the LCB region is underpinned by an economy of violence, which in turn is characterised by a complex mix of licit and illicit activities. Measures to disrupt this economy and weaken Boko Haram have often proved counterproductive. Some of these measures have also disrupted livelihoods, with communities forced to adopt survival strategies that include participating in illicit activities.

Ultimately, this trend contributes to the resilience and sustenance of Boko Haram. Economically motivated defence and security forces, as well as state administrative officials, also participate in such activities. This, combined with human rights abuses like arbitrary arrest, detention and execution, has made communities distrustful of the state. More significantly, community recovery and resilience remain a serious challenge.

Difficult socio-economic conditions include widespread poverty and communities’ struggle to recover their livelihoods. This, combined with the adoption of ‘negative coping strategies’, provides an enabling environment for Boko Haram to recruit members. At the same time, there is a high risk of perverse incentive and dependency culture linked to the humanitarian approach to stabilisation and recovery (including aid, temporary material relief and corruption-prone state programmes).

Crucially, violent activities – particularly driven by criminal economic motivations, like kidnapping for ransom – are stalling progress against gender and economic inequality. These concerns require urgent attention by the different policy stakeholders to achieve sustainable peace in the region.
Notes


4 Ibid.


12 Ansari al-Musulmana fi Bilad al-Sudan (Ansaru) translated to English means: The Vanguard for the Protection of Muslims in Black Africa.

13 Sources informed the ISS that Ansaru is carrying out recruitment around Auchi in Etsako West local government area of Edo state. These are trends that require close and continuous monitoring.


19 Security sources informed the ISS that the soldier was an army instructor, but worked with the intelligence unit in his base, given that he was multilingual. He was sighted by villagers during a Boko Haram attack in Yobe state. Sensing that he was being suspected and investigated, he attempted to escape, leading to his arrest on his way out of the state. See also Daily Trust, Soldier working with Boko Haram fighters commits suicide in Yobe, 2022, https://dailytrust.com/soldier-working-with-boko-haram-fighters-commits-suicide-in-yobe.


21 The ISS spoke with a soldier and CJTF member from the unit, a soldier in Maiduguri familiar with the invitation of those implicated and a community leader in the town where the incident happened.

22 A CJTF member involved in this transaction for the Maiduguri-Damboa road confirmed this to the ISS. Other soldiers also confirmed this practice of collecting money for escorts.

23 The full journey sees travellers going through Michika-Madagali-Gwoza-Pulka-Bama to get to Maiduguri.


27 Some soldiers confirmed this to the ISS, though they maintained that it is no longer the case, given that civilians have now returned to most of the communities and most of the restrictions of the past have now been uplifted. Restrictions such as curfews that made it easy for soldiers to buy fish from fishermen without being noticed no longer exist. Also, civilians now have access to most of the roads that were closed to them, making it easy to see if soldiers transport fish to Maiduguri.

28 Data from the ISS monitoring of the crisis shows that, on 9 March 2022, JAS fighters attacked Fuyo, Lada and Bula Tumye villages in Niger, killing 45 civilians and abducting 22 others, including eight women, for spying for security forces. On 12 December 2020, JAS attacked six villages in Diffa region of Niger for not paying money for being allowed to access their farmlands; between 9 and 13 June 2020, ISWAP fighters attacked two villages in Gubioci and Nganza in Borno state resulting in the deaths of 160 civilians for trying to protect local vigilante members that killed two of the men; on 28 November 2020, JAS fighters attacked Koshebe village in Borno state, killing more than 40 farmers for collaborating with soldiers.


30 Interview with a former fighter in Maiduguri, Borno state, October 2021.
government area to the Markas in Maiduguri. Every week, he would

Bana Kosari, a devoted Muhammed Yusuf loyalist, was arrested along

kidnapped-boko-haram.

France 24


had enough grains but refused to pay zakat, they would confiscate all

zakat was only for grains and was from six bags and above. Whoever

grains and one must have six bags and above to be taxable. ‘In every 40

Civilians who lived under Shekau’s JAS said zakat was collected from

and harvest the trapped fish.

The ‘gura’ fishing style involves laying fishing nets over an area in order

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locally constructed for ISWAP. A hundred of the boats are dedicated

Some of the boats were seized from security forces while some were

This is the overall military commander.

Hisbah refers to a group tasked with ensuring that morality is upheld.

They are also called morality police.

This is the overall military commander.

40 Some of the boats were seized from security forces while some were locally constructed for ISWAP. A hundred of the boats are dedicated to fighters for operation, and 120 are rented to civilians for fishing or transporting passengers.

41 The ‘gura’ fishing style involves laying fishing nets over an area in order to trap fish. The fishermen pay for the permit and submit their fuel there. ISWAP treasurer comes to audit the money (verifying the number of people who come in that day and verifying the authenticity of the money using a currency detector light). If they find fake money, which is hard, they preach to the people. If it continues, culprits are banned from fishing.

42 Civilians who lived under Shekau’s JAS said zakat was collected from grains and one must have six bags and above to be taxable. ‘In every 40 modules (about 120 kg), we took out four modules for Boko Haram. The zakat was only for grains and was from six bags and above. Whoever had enough grains but refused to pay zakat, they would confiscate all his grains,” one farmer told the ISS.


45 Bana Kosari, a devoted Muhammed Yusuf loyalist, was arrested along with two others in Amchide by Cameroon soldiers, who found weapons in the car they were driving in. He was a member of Hisbah under Yusuf and based in Banki. He was seen as a very committed member of Boko Haram who was in charge of donations from the whole of Bama local government area to the Markas in Maiduguri. Every week, he would

bring all money donated from the local government and hand it over to the leadership of Mohammed Yusuf in Maiduguri. When the Boko Haram violence broke out and leaders of the group in Banki fled, it was Kosari who led people to burn down the police station in Banki. This further boosted his profile in the group, especially among fighters. So, when he was arrested, it affected morale within Boko Haram.

46 According to the former fighter, the Cameroon government’s source ‘…approached Abu Zara aka ‘Number One’, who was one of Kosari’s boys, about the release of the French family. So, ‘Number One’ went to Modu Alai Musa aka Parisu, the then Amirual Jaish, and informed him about his conversation with the source. Parisu then gave conditions for the release of the family: Kosari, the two people he was arrested with, their vehicle and weapons found in the car and then ransom amount.’

47 A total of 276 girls were kidnapped from their school in the town of Chibok, Borno state, in April 2014, while Dachi girls refers to 111 school girls abducted from their school in February 2018 in Dapchi, Yobe state, both in Nigeria. There have been media reports that in exchange for the release of some of the girls from the two abductions, Boko Haram got money and the release of fighters. Those familiar with the Dapchi case, however, said money was not paid for the release of the girls, one of whom still remains with the group for refusing to convert.

48 The Cameroon government contact enquired if the deputy prime minister’s wife was alive, so he was taken to Sambisa to confirm. After seeing her, he went back and the negotiation for her release was done. Another former fighter, who participated in the abduction of the French family, said he saw the Cameroon government contact in Parisu, a Boko Haram stronghold inside Sambisa, where Shekau used to be based before settling in Uqba.

49 Saifura Ahmed and two other aid workers were abducted when ISWAP attacked Rann, Kala Balge local government area on 1 March 2018. She was killed around 17 September 2018.


Difò%20l'indiff%C3%A9rence%2C%20Boko%20Haram%2C%20l%20

poursuit%20ses%20enlèvements%20dans%20la%20Région.


ng/2022/03/14/insurgency-aid-workers-suggest-group-responsible-for-irc-staff-abduction-others-in-monguno/.

54 The number of trucks leaving the market with cattle weekly was provided by the cattle market union officials. To get the dollar equivalent of the naira, we used the official exchange rate of 2013, one year before Boko Haram attacked the town.

55 According to the former fighter, Boko Haram had so much money that they could not count it, and did not bother because it was impossible to do so manually. Boko Haram found so much money in Mubi that they decided to focus on foreign currencies, like euro and dollars. They decided to burn the naira notes since they could not take them.

56 J Zenn, Boko Haram – Abubakar Shekau final audio sermon – 22 May 2021, https://unmaskingbokoharam.com/2021/05/23/boko-haram-

abubakar-shekau-final-audio-sermon-may-22-2021/.

The al-Qaeda-backed Ansaru splintered from Boko Haram in January 2012. So, one would expect that the global jihadist organisation would no longer send money to Boko Haram. In his last audio message, Shekau confirmed that his initial allegiance was to al-Qaeda when he and others first moved to Sambisa forest. While Boko Haram was finally chased out of Maiduguri in 2015, the group’s leaders, including Shekau, had already been in Sambisa for a couple of years.


Interview with a former Boko Haram member.

An ISWAP member who had been in the country for treatment for a bullet wound in the shoulder was asked to remain there and serve as the new courier. The ISS was informed by the former fighters that this is still the case.

This is taxation paid as a grazing permit by herders.

Taxation is paid on grains, livestock, fruits, gold and silver, and other goods. It is usually paid after the owner has had them for a year.


The ‘spoils’ are shared among the Dawla (Islamic state) – this is common with ISWAP, as JAS under Shekau was autocratic and kept everything for the Dawla – fighters and Hisbaha. A portion is also set aside for the care of orphans and another goes to ISIS, although ISIS forfeited its share to fighters to encourage them. Usually, the portion meant for fighters is divided among those who took part in the battle. ISWAP usually gives money to the fighters in exchange for their share of the spoils of war, especially weapons and other military equipment.

Sometimes, Boko Haram relies on middlemen to help sell goods in markets in civilian communities. In these markets, where traders come from different walks of life, it is sometimes difficult to tell if certain goods, such as livestock and farm produce, came from Boko Haram.

See quote from a former Boko Haram speaking about women being paid to buy goods from Kolofata.


This is not true. The first wife of Prophet Muhammad, Khadijah, was a merchant. See YT Al-Jibouri, Khadijah, daughter of Khuwaylid, wife of Prophet Muhammad, Al-Islam.org, 1994, https://www.al-islam.org/articles/khadijah-daughter-khuwayild-wife-prophet-muhammad-yasin-t-al-jibouri.


This was commonly reported by respondents, including state actors and community members. The issue of land grabbing by soldiers is more pronounced in Madagali, northern Adamawa, but also in Cameroon, where farmers are forbidden from working their fields to prevent the Boko Haram fighters from hiding in the fields during the rainy season.


For further reading: https://www.hudson.org/research/17416-the-bandit-warlords-of-nigeria


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