

The Global Initiative For Civil Stabilisation

Report



SURVIVAL AND EXPANSION:

The Islamic State's West African Province

GICS April 2019

Outline

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List Of Abbreviations

IS	The Global Islamic State
ISWAP	The Islamic State's West African Province
BH	Jamaa'atu Ahlis-Sunnati Lid-Da'wati Wal-Jihad aka Boko Haram
ISWB	Islamic State Wilayah(Province) of Barqah (Cyrenaica,Libya)
ISWT	Islamic State Wilayah of Tarablus (Tripolitania, Libya)
ISWF	Islamic State Wilayah of the Fezzan (Fezzan, Libya)
ISL	Islamic State Wilayah of Libya
LGA	Local Government Area
SVBIED	Suicide Vehicle Borne Improvised Explosive Device
FOB	Forward Operations Base
MNJFT	Multinational Joint Task Force of The Lake Chad Basin Commission
CJTF	Civilian Joint Task Force (pro-government militia in Northeast Nigeria)
ICRC	International Committee of the Red Cross

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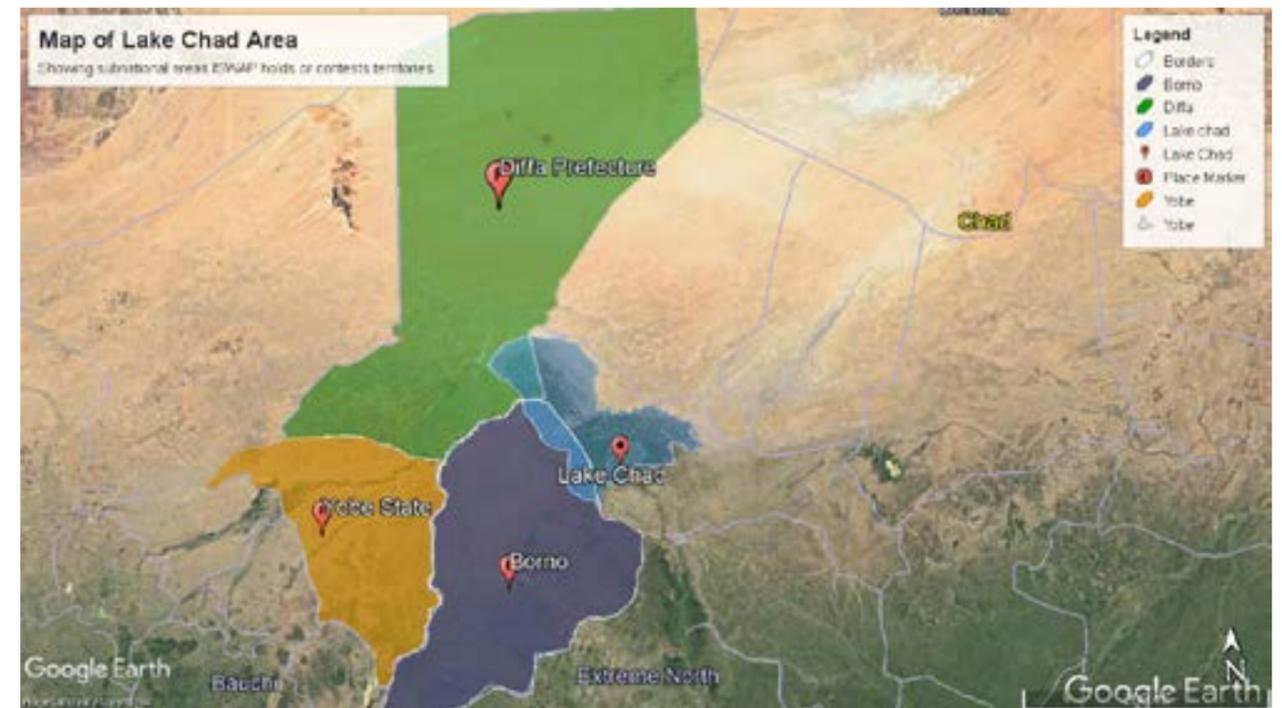
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Key Findings

- Over the past two years, the landscape of the Islamist insurgency in North-east Nigeria and the wider Lake Chad region, has largely changed, with the Islamic State's West African Province gradually becoming the leading insurgent grouping.
- The Islamic State's West African Province has evolved into a largely competent and disciplined (in the local context) fighting force.
- The Global Islamic State's effort in enabling and moulding ISWAP is targeted, directed, and enduring. It increased substantially in the last quarter of 2018 and is on track to rise exponentially in 2019.
- ISWAP is evolving into a major part of a global machine, the Global Islamic State, that particularly seems to invest in co-opting local organisations with deep community ties.
- The main success of ISWAP has been its ability to effectively appeal to, and seamlessly and gradually co-opt local networks, while blending a globalist caliphate messaging with local grievances and competently use it to establish legitimacy in the eyes of local communities. ISWAP has deliberately adopted a strategy of avoiding unnecessary violence and exploitation against civilian populations.
- When necessary, ISWAP will visit harsh punishments on erring individual civilians.
- Although ISWAP's primary target for now is locally focused, the machinery to attack Western interests in the region currently exists, and should conditions be determined to be right, such attacks will occur.
- The infrastructure to target Western homelands if a future need arises, is currently being developed by ISWAP. While ISWAP by itself currently doesn't have the capabilities to carry out attacks against Western homelands, findings indicate that resources are being dedicated to developing such capabilities for the future.
- Regional militaries unless substantially reformed, do not possess the capabilities to decisively defeat and eliminate the group, nor will they be able to contain it.
- Clamping down on trades critical to the local economy around the Lake area, is breeding resentment among the civilian populations, against local government, as livelihoods are destroyed and no alternative provided in their place.
- There is a widespread intense hate within ISWAP ranks for the United Nations and its various agencies working in the Lake Chad area, and this hate - should opportunity present itself - will transform into active targeting of UN-affiliated aid workers.

Figure 1: Map of Lake Chad islands, Diffa Prefecture and Borno and Yobe State



EXECUTIVE SUMMARY

Almost three years after the new Islamic State's West African Province was separated from the Abubakar Shekau BH, it has grown to become the major group in the immediate area of the Lake Chad, posing a long-term threat to regional stability.

The greatest success for ISWAP, has been its ability to coopt local grievances, economic activities and networks into its campaign to establish a state-appendage of the Global Islamic State in the region. No other actor, including regional governments and BH, come close to the level of success ISWAP has experienced in this regard.

While Islamic State financial support was crucial to the survival of ISWAP in 2016, and to the expansion of its resources and capabilities in 2017, by 2018 that support had sharply dropped to just 3.41% of ISWAP funding by 2018.

We estimate, based on data we collected in both ISWAP controlled and government-controlled territories in Nigeria and Nigeria, that ISWAP in 2018 earned as much as \$35.2m in Naira, US Dollars, and West African CFA France, from taxes, fees charged local traders, smugglers, transporters, and involvement in the trade and production of dried fish, dried pepper and rice. A large part of this income went into paying salaries, providing for the civilians in territories it controls, and fueling its war machine.

Taxes in 2018 brought ISWAP some 45% of its income, the fish trade provided another 30% of its income, and the trade in dried pepper and rice provided 10% and 11.39% each.

From interviews with ISWAP affiliated individuals (regional states' military, military intelligence and civilian intelligence officers with extensive knowledge of combat engagements with ISWAP over the past three years), analysis of data collected on attacks and numbers involved in ISWAP combat engagements we estimate that currently ISWAP has between 18,000 and 20,000 fighters in its ranks. This ties it for numbers with the strength of Nigerian Army troops in the immediate theatre (Northern Borno, Northern Yobe), which we believe (with caveats explained within the report) to be about 18,000 troops.

However the Nigerian government forces have more than 30,000 Civilian Joint Task Force militiamen in Borno State alone, of which a significant but indeterminate number are deployed alongside the Army in Northern Borno, absorbing casualties as much as the Army in some instances. When Nigerien troops in Diffa Prefecture are factored in, it becomes clear that the balance of numbers is firmly in the favour of regional states, although it is not enough to seize, hold and dominate territory in the area.

BACKGROUND NOTES

This report relies almost entirely on primary source information, collected over a period of nearly three years. During this period, over one hundred individual sources were communicated with on questions pertinent to the content contained in this paper. These sources cut across three classes - those with varying degrees of relations and affiliations with the insurgent group; Government security and military officials in agencies, services, areas and units, pertinent to this report across the three Lake Chad states (I.e Nigeria, Niger, Chad); and civilians with no loyalty to any side in this conflict.

Wherever possible, in putting together this report, great care has been taken to verify any unique information that was provided by individual sources. Such unique information was verified in two steps. The first step was to cross check with those within the network of sources whose insights were sought for this paper, as to the veracity of such information. The second step involved reaching out to other sources not directly interviewed for this report, and cross checking with them such information as to their veracity.

Most of the conversations and interviews used to source this report, were conducted in face to face meetings, while a minority were carried out via electronic communication, after proper verification procedures to establish that right person was on the other side of the connection at the right time.

For operational security and safety reasons, no source is mentioned in a way that could lead to their being identified by those who do not know their individual identities.

In putting together estimates of the amount of fighters ISWAP possesses and the amount of Nigerian Army troops in the immediate theatre of operations (Northern Borno/Northern Yobe), we first began from developing an understanding of how ISWAP combat formations are organised and the amount of men assigned to standard units at the various levels.

Working with both Nigerian Army and ISWAP affiliated sources, we identified which units, at all organisational levels, on both sides fought at particular battles and their numbers. We worked out the ratio of Nigerian troops to ISWAP insurgents during such engagements, which allowed us to establish with relative certainty the amount of men ISWAP threw into that battle and if it had to bring in reinforcements from other parts of the theatre to beef up its forces for that particular fight. If reinforcements were brought in we tried to track, through our sources, from which area and which units.

Working in this manner enabled us to be able to identify movement patterns for ISWAP offensive operations, and estimate the amount of men ISWAP has under arms.

Verifying numbers for Nigerian Army forces in theatre was more complicated, as Nigerian Army units are chronically undermanned, a situation which is exacerbated by high rates of desertions, particularly after heavy attacks by insurgent forces. Manpower losses, via desertions and casualties lost from combat, largely go unreplaced.

Many Nigerian Army combat battalions in the area of responsibility of the four brigades at Geidam, Jilli, Monguno, and Baga, are staffed in a very ad-hoc manner, with component units detached from battalions across the country or in some other part of the theatre, and attached to an entirely different battalion to replace companies/platoons lost during combat. These arrangements usually meant to be temporary stop-gap measures, mostly end up becoming semi-permanent as Army recruitment levels have not kept up with the amount of losses in human terms it is taking in the Lake Chad area.

In one case, as many as three rifle companies in an infantry battalion, were companies stripped from three other battalions, one from a battalion within the same brigade, another from a battalion under a separate brigade in Southern Borno, and a third from a battalion from the area of responsibility of 81 Division in Lagos.

In light of these facts, our estimates for Nigerian Army numbers in the Lake Chad immediate area, are highly speculative, and possess no where near the same level of certainty as our estimates for ISWAP numbers.

Our figures for ISWAP finances including revenue earned from taxation and trade, does not include data for donations from non-IS overseas sources, because presently although we are conducting some research into this aspect of ISWAP financing, we do not yet have as much of an understanding, as we need to have to conclusively classify how much ISWAP receives from such donations. Hopefully in a future paper, we would be able to shed light on this matter.

INTRODUCTION

In August 2018, rumours surfaced that Mamman Nuur[1], the long time veteran of the Islamist insurgency raging in Northeast Nigeria and the wider Lake Chad region, had been executed by his comrades in the Islamic State's West African Province (ISWAP), an organisation of which he had been the deputy to the Wali, Abu Mus'ab Al-Barnawi.

Prior to this, in 2016, Mamman Nuur who had only recently returned to the Lake Chad region from Sudan where he had gone into self-imposed exile[2], had led a faction of dissenters in the Old ISWAP to openly dissent from the policies and beliefs of the then Ameer, Abubakar Shekau. With the Old ISWAP split between the pro-Shekau and pro-Nuur camps, the dispute was referred first to the Islamic State's Libyan provinces' leadership[3], who tried to mediate between the two camps and unify the ranks of the group.

When Libyan mediation failed, the dispute was referred to the Islamic State Central leadership, through the office responsible for the Islamic State's provinces. In May/June 2016, the dissenters completed their partial move from the Old ISWAP headquarters to their own separate headquarters in Nigeria's Yobe State. This was done partly out of a fear of Shekau violently purging them as he had done to previous iterations of rebellion and dissent, but it was also done to avoid an open outbreak of conflict between fighters loyal to them and those loyal to Shekau.

On August 3rd, 2016[4], the Islamic State through An-Nabaa, its Arabic language magazine, appointed Habeeb (also known as Abu Mus'ab Al-Barnawi the son of Muhammad Yusuf who founded the original group predating ISWAP), as the Wali of its West African province, effectively sidelining Shekau and presenting him with a clear choice to either leave or remain under the command of his erstwhile protégé. He chose to leave.

Leaving ISWAP came with two choices. The first choice which was to leave ISWAP and renounce his previous pledge of fealty to the leader of IS, Khalifah Ibrahim (also known as Abu Bakr Al-Baghdadi), would most certainly have resulted in many of his loyalists deserting him, seeing as he was forced by consensus amongst the rank and file to pledge allegiance when he did in 2015. This would have been in addition to leading the Islamic State's leadership to declare him an apostate and a rebel against legitimate Shar'iah authority.

Rather than risk the adverse consequences of renouncing his oath of fealty to Abu Bakr Al-Baghdadi, Shekau took the second option of retaining that pledge, while leaving the official Islamic State structures, along with his followers.

With the exit of Abubakar Shekau and his followers from ISWAP, and their reversion to the pre-IS pledge name of Jamaa'atu Ahlis-Sunnati Lid-Da'wati Wal-Jihad, the new ISWAP focused on rebuilding strengths and capabilities lost with the split, while building entirely new ones.

The process to rebuild ISWAP's capabilities lost in the split, while at the same time fast-tracking its development into a viable organisation able to threaten the sovereignty of local governments, was carried out according to a blueprint supplied by IS[5]. Implementation of this blueprint was also closely monitored by IS.

With an organisation made up of a small core of veteran insurgents, and a larger pool of young and mostly new fighters, ISWAP was practically reborn. Compared to the amount of experienced fighters and troop numbers that followed Shekau, ISWAP was a smaller force. However it retained most of the specialist fighters who had received training from the Islamic State. So while Shekau's organisation was left with a large number of fighters but a much smaller number of specialists, ISWAP was left with a larger number of trained specialists and smaller troop numbers[5].

With ISWAP lacking a strong middle level, and needing to expand, it was easier for it to be rebuilt on the lines of what the Islamic State central command wanted its West African province to look like.

This process continued for a two year period until 2018, when another major change occurred in the ranks of ISWAP. Engineered by the Islamic State, most of the veteran ISWAP commanders and leadership, including Mamman Nuur who powered the split with Shekau, were largely purged out in late 2018, with younger commanders who are mostly graduates of ISL training camps in Libya, promoted up the ranks to replace them.

From late 2018 into 2019, ISWAP has been conducting a campaign to wear down the Nigerian military and gain superiority over contested territory in Northern Borno. While many have been surprised at the tempo at which ISWAP has been conducting combat operations, the conversation has tended to miss the deliberate process through which IS built its West African province into a fairly efficient insurgent machine that has scored success after success against the Nigerian Army. This is in addition to not much information publicly available on the structures that enabled ISWAP to survive the split, and to currently thrive.

FORMATION OF THE NEW ISWAP

In 2014, when the Islamic State was declared by the Islamic State Of Iraq And Shaam (the Levant), a clamour began within the ranks of the then Jamaa'atu Ahlis-Sunnati Lid-Da'wati Wal-Jihad, for the group's leadership to pledge allegiance and fealty to Abu Bakr Al-Baghdadi, the newly declared Khalifah. Abubakar Shekau the leader of Jamaa'atu Ahlis-Sunnati Lid-Da'wati Wal-Jihad, refused to engage the military leadership and what was left of the religious leadership on the issue, until he was issued an ultimatum: either he met with them and explained why he was reluctant to engage with the emissaries of the Islamic State and give bay'ah, or they would be absolved of their bay'ah to him and be free to pledge to the Khalifah[6].

A tense meeting[7] was held in late February 2015, in which the entire clerical and military leadership of the group conveyed at its headquarters (known as Markaz), and against the objections of a few persons (including Muhammad Daud[8] who would later rebel against Shekau's ISWAP), a decision was reached to pledge allegiance to the Islamic State.

The roots for the split between Abubakar Shekau who led the Old ISWAP as Ameer[9], and the New ISWAP headed by Abu Mus'ab Al-Barnawi[10] as Wali, lie in ideological differences that go back to the era of pre-2009 Jamaa'atu Ahlis-Sunnati Lid-Da'wati Wal-Jihad, between the school led by Muhammad Yusuf and Abubakar Shekau.

For example, while Shekau preached the belief that anyone who worked for a non-Islamic government had apostated by doing that, Muhammad Yusuf had a more nuanced view that gave excuses for people who worked for such non-Islamic regimes due to reasons of economic survival of themselves, ignorance etc.

This and other existing issues papered over in the days of near consensus leadership after the near destruction of the group in 2009, started to come up in 2014-2015 as the group gained control over territories inhabited by populations not adherent to their ideology.

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Open dissent from the leadership of Shekau, started shortly before the return of Mamman Nuur to the Sambisa Forest Area where ISWAP then had its headquarters. The dissenters were led by Abu Mus'ab Al-Barnawi, and on the arrival of Mamman Nuur, they found in him a supporter as pre-2009 he had debated and quarreled with Shekau over many of these same issues. The immediate trigger for their dissent was the spate of suicide bombings that hit camps for people displaced by the conflict around Maiduguri, the Borno State capital.

Appalled by the use of suicide bombs against Muslim populations fleeing war, the dissenters led by Abu Mus'ab penned a letter to Shekau pointing out that attacks such as these were impermissible in Jihad against Muslim populations[11]. Shekau replied in a letter distributed within the ranks of ISWAP, that Muslim civilians who fled the conflict in areas controlled by the Islamic State to seek safety in areas controlled by the disbelieving government, by their very flight for safety have left Islam[12]. This opened the floodgate for other salient issues that otherwise been ignored to be raised.

Amongst the issues the dissenters raised and debated with Shekau were the state of the Islam of Muslims working as teachers, bureaucrats, doctors in institutions controlled by the disbelieving regimes; the status of the Islam of Muslims who do not emigrate from the lands of the disbelievers (Darul-Kufr) to the territories of the Islamic State because of old age, poverty, sickness or having been misinformed as to the reality of the Islamic State; the attacking of mosques by the group[13].

Shekau's position on these issues was that such Muslims working in the bureaucracy of disbelieving regimes, or living in lands controlled by them, were apostates without excuse, and that their mosques were no longer mosques but rather were centres of idolatry and apostasy fit only to be destroyed.

Another issue that bedeviled the old ISWAP, was Shekau's belief in the permissibility of the multiplicity of Imaams, in which he as Ameer of ISWAP was bound to acknowledge the Khalifah of the Islamic State (Abu Bakr Al-Baghdadi) as his overlord, but to otherwise maintain his independence from him.

SURVIVAL

This belief contradicted the doctrinal leanings of the dissenters who believed there can only be one Imaam, and obedience to him in what is permissible in the Islamic Shari'ah is an obligation not a choice[14].

From the moment the dissenters left Al-Markaz, the headquarters of old ISWAP and Jamaa'atu Ahlis-Sunnati Lid-Da'wati Wal-Jihad, to fully set up camp in Yobe State, communication between the Islamic State and Abubakar Shekau ceased. However, channels between the dissenters and the Islamic State leadership not only remained opened but were further strengthened.

Shortly after the main body of the insurgents arrived at their new headquarters, in July 2016[15] an evaluation team arrived via Libya to assess the capabilities possessed by the dissenters whom IS had decided to use as the base to build a true Islamic State branch in West Africa. The results of that assessment plus information IS had about pre-split ISWAP capabilities fed into the programme that was designed to build up ISWAP in the months after.

At the time the Islamic State announced Abu Mus'ab Al-Barnawi as the Wali of its West African province, ISWAP had between 2,000-2,500 fighters in its ranks[16]. It was forced to coexist with a much larger so-called Boko Haram led by Shekau, while keeping an eyes on two Nigerian Army divisions in the area, with Nigerian and Chadian troops to the north and northeast of its forces.

From when the new ISWAP was formed, the group considered itself to be at mortal peril from the combination of hostile forces around it. The very first step by the new leadership of ISWAP was to reach out to their erstwhile comrades in Jamaa'atu Ahlis-Sunnati Lid-Da'wati Wal-Jihad. This outreach was to deconflict their forces, and diffuse the tension between both sides[17].

Despite predictions of an internecine conflict between both groups by many outside observers, this conflict didn't happen for a number of reasons. Firstly although a couple of incidents occurred between neighbouring units in certain locations, the leadership of both organisations quickly stepped in to defuse tensions[18].

Ideologically although Shekau had left the Islamic State's West African Province, he and his followers had not rescinded their pledge of allegiance to the Khalifah of the Islamic State. So while they were now formally outside the formal Islamic State's structures, they were still fighting in the name of the Islamic State and its leader. Thus while Abu Mus'ab Al-Barnawi and his group consider Shekau and those with him to be Khaawarij[19], they could not attack them as they had not rejected the leadership of Abu Bakr Al-Baghdadi, nor had they renounced their allegiance to him. Also the Islamic State leadership had not directed them to attack Shekau's group, and despite multiple requests for permission, had instead directed ISWAP to keep the peace with Shekau, and work together when possible[20].

A full scale conflict between both factions at the time would have been catastrophic for both groups, but especially ISWAP, as Jamaa'atu Ahlis-Sunnati Lid-Da'wati Wal-Jihad (which Shekau's faction had reverted to calling themselves after the split), had at the time an overwhelming superiority in numbers and firepower. However such a conflict would have left the door open for the Nigerian Army and allied regional militaries, to finish off the insurgents who would have been mortally weakened by internecine conflict.

The immediate priority of ISWAP after the split was survival, as it had little resources available to it at the time.

Its priorities were identified (by local leadership and IS) to be increasing weaponry stocks, securing an easily defensible area it could rebuild its forces in, to obtain a constant source of food for its men and their families, to obtain a reliable source of income, and increase its troop numbers gradually. To solve the immediate financial needs of the organisation, the Islamic State began to provide ISWAP with quarterly cash subsidies of \$500,000[21].

After a series of incidents in late September and October 2016, in which insurgent forces had to eliminate Nigerian troops that unknowingly came close to the ISWAP headquarters[22], it became expedient for them to find a new base to run their operations out of and rebuild their capabilities. The most obvious location was the Lake Chad islands which had the food and water resources, are easily defensible from assault, had weapons stocks stored (including heavy weaponry, from the previous years when Boko Haram used some of the islands as arms depots), plus possessed enough space to train and gradually rebuild capabilities.

Under Shekau, the Lake Chad islands had been a tertiary consideration for the old group, as the Sambisa Forest Area and the Mandara Mountains largely provided the benefits of a terrain suitable for the group's headquarters to be situated in. The islands were a second alternate location for the group to retreat to if it lost control of the entire Sambisa Forest Area and the Mandara Mountains. The units deployed on the islands from Shekau's forces, were inadequate to effectively control and police all of the islands.

Thus it was easy for the new ISWAP to largely take the majority of them out of the hands of Shekau's forces, with little fighting occurring when some islands on which local pro-Shekau fighters had rice farms were taken by ISWAP. However largely outgunned and with fewer numbers than ISWAP in the theatre, coupled with deconfliction procedures going on at the top level between both groups, Shekau's forces on the islands largely ceded control over the majority of the islands by January 2017[23]. Deconfliction procedures mentioned above finally helped delineate the conduct of activities between both groups in the islands, with Shekau conceding that his fighters and units on the islands would respect the strategic interests of ISWAP in their conduct in the islands that they occupy.

In December 2016, two batches of ISWAP fighters that had gone for training in Libya in 2015, returned. A third batch returned in January 2017 accompanied by IS advisers. IS supposedly provided ISWAP with \$1.5m in financial aid at this time[24] to help the struggling group fund its operations, returning to the regular \$500,000 in subsidies it was providing, from the next quarter.

The first batch of new ISWAP operatives to go for specialist training in Libya left in mid January - the same time as more ISWAP fighters who earlier had gone for training in Libya. In addition, Islamic State Libyan fighters of Nigerian and other sub-Saharan African origin, came down to ISWAP accompanied by more IS trainer-advisers.

To survive, ISWAP embarked on an aggressive recruitment drive in communities around the Lake Chad shoreline, while building symbiotic relationships with corrupt military officers, traders, Arab, Fulani, Kanuri, Yedina/Buduma, and other local tribal chieftains, and investing in the informal economy which overwhelmingly dominates in the Lake Chad region. A particular emphasis was placed on recruiting blacksmiths, welders, and auto repairmen, plus other people with technical skills.

With the help of the newly arrived IS training-advisory teams, ISWAP began opening 'new schools' for its fighters, its unit leaders, and various military occupational specialties (IEDs, 'snipers', engineers, medics, media etc), starting from February/March 2017[25]. These schools were created to standardise training in specialised skills within the group.

EXPANSION

By the beginning of 2018, the Islamic State's central leadership communicated that they believed ISWAP was strong enough to begin expansion of influence and control in the area spreading out from the Lake Chad shore. ISWAP by the beginning of 2018 had expanded its manpower by almost five times, with more potential recruits pouring in than could be absorbed at certain points in 2017[26].

Economically, ISWAP had gradually expanded its financial base, controlling or participating in multiple economic activities, generating enough income to fuel its war machine. At the same time, its specialised manpower was increasing with more fighters with specialist education of some sort to maintain the ISWAP machine graduating from courses run locally, while fighters who had gone to receive highly specialised training that could not be provided locally were also returning back to the region.

In 2018, six caravans made up of trainer-advisors/technical support, and local returnees from specialised training abroad were recorded as arriving in the region from across the desert throughout the year[27]. The largest of these caravans contained several hundred persons, and brought in the team that tried and disposed of Mamman Nur in August 2018[28].

In June 2018, hundreds of fighters from Shekau's forces in Northern Borno defected to ISWAP. In July, a next group of nearly a thousand fighters defected with armoured vehicles from Shekau's forces in Northern Borno to ISWAP[29]. Following this last defection, Shekau who had been slow in implementing the terms of the deconfliction agreement of 2016 as regards withdrawing his forces from Northern Borno and Niger Republic, quickly ordered a withdrawal of most of his troops in the extreme north of Borno and in Diffa Prefecture of Niger. This draw down from Northern Borno occurred over the following twelve weeks, leaving only token so-called Boko Haram forces in Abadam, Mobbar, Guzamala, and the northwestern parts of Marte local government areas in Borno State. These token forces were largely prevented from moving south and eastwards to rejoin the main body of their organisation, as extensive Nigerian Army presence in the area curtailed Boko Haram forces' freedom of movement, especially in Central Borno, and the area around Gamboru.

From July 2018, ISWAP began an offensive campaign to wear down the Nigerian military across Northern Borno and increase the amount of territory under its influence if not control. So far, ISWAP forces have overrun at least fourteen Nigerian Army FOBs, some multiple times, and destroyed roughly the same number of battalions in combat engagements. Two brigade headquarters (at Jilli and Baga), were overrun by ISWAP as part of this campaign.

Scores of inhabited and uninhabited villages on the mainland in Northern Borno, particularly in Marte, Abadam, Kukawa and Mobbar Local Government Areas, remain under the full control of ISWAP, in addition to hundreds of islands in the Lake Chad, many of whom have substantial populations (in the local context).

In the Republic of Niger, ISWAP forces have carried out multiple attacks in strength on Nigerian Army bases in addition to an extensive campaign of intimidation of government aligned figures in rural areas.

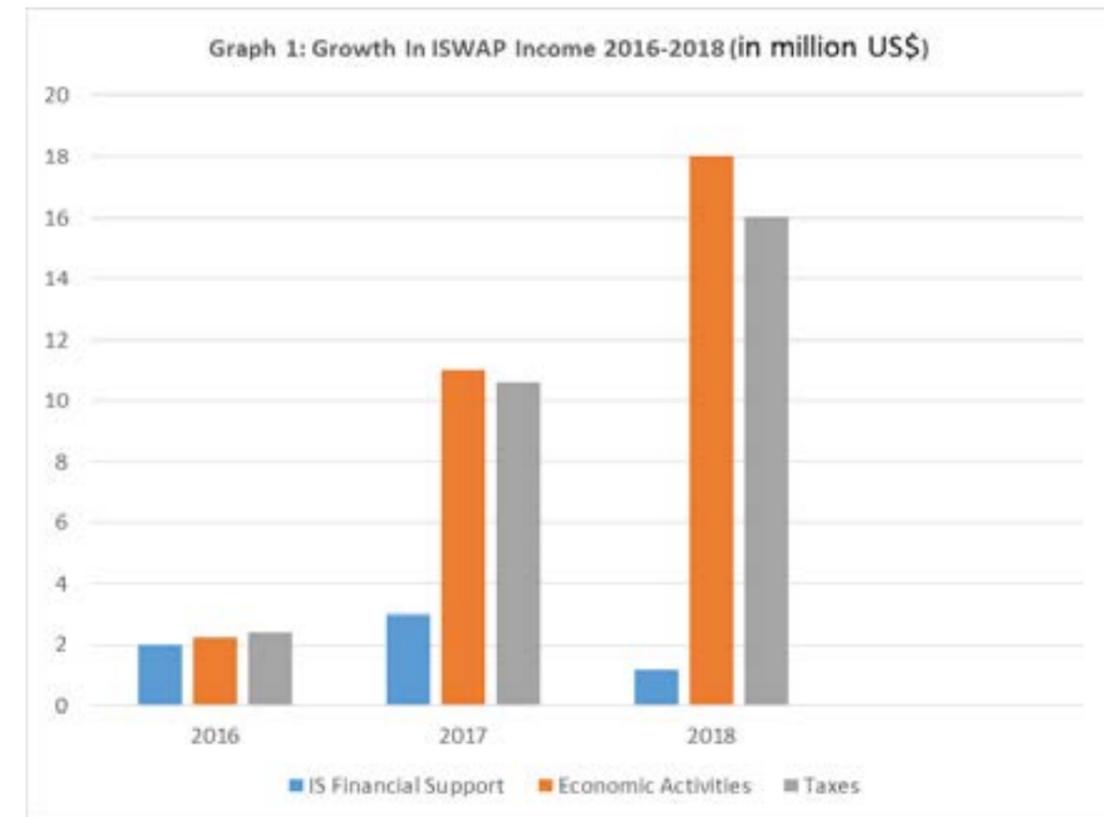
An extensive shadow government has been created by ISWAP in rural areas controlled by the Nigerian government especially closer to the Lake, with the local economy largely coopted, influenced and increasingly directed by ISWAP. This shadow government structure undermines the ability of the Nigerian government to impose order and exercise control over stability in the area, in addition to coordinating trade, collecting taxes imposed by ISWAP, and communicating information/directives/news from ISWAP's leadership to communities living in areas, nominally under Nigerian government control.

ISWAP FUNDING AND FINANCING

The Islamic State's West African Province has over the past two years transformed from a nearly bankrupt insurgent group that depended on hand outs from the Islamic State's leadership, into the richest extant non-state armed group in the Lake Chad region.

Today, ISWAP earns income ranging from \$2m to \$3m per month from various economic activities in the Lake Chad region, giving an estimated annual total income of between \$24m to \$36m[30].

Graph 1: Growth In ISWAP Income 2016-2018



Source: Datasets collated by GICS based on interviews with ISWAP affiliated sources, regional intelligence officials, and economic actors within and outside ISWAP controlled areas.

This income is split between revenue earned from direct involvement in the production, sales, and transportation of dried fish, pepper, dried locusts; facilitation fees/commissions leveled on fishermen, traders from outside territories it controls that engage in trade with either it directly or semi-independent actors in areas it controls; taxes leveled on economic activities by its cadres, civilians and other affiliates in its territories; taxes leveled on economic actors in government controlled areas; taxes leveled on commercial transporters (truck and bus drivers etc) who ply routes that run through territory ISWAP contests or controls.

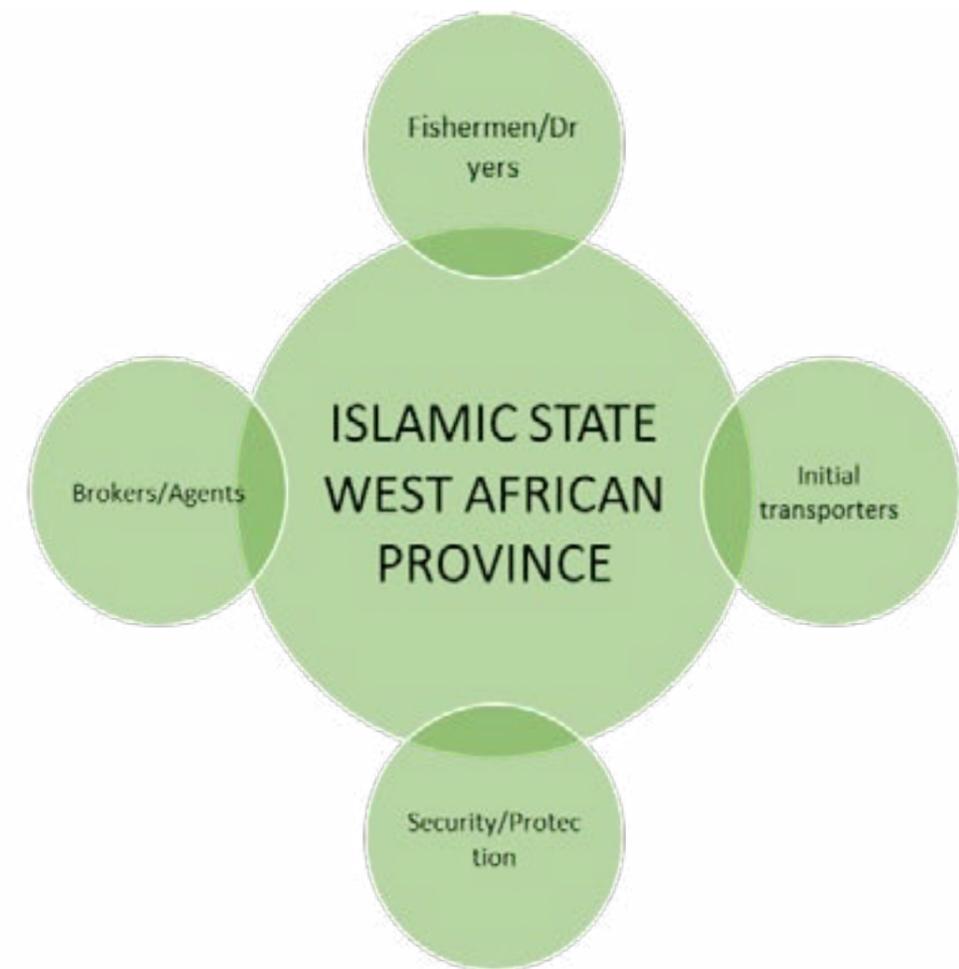
A large part of its income comes from a still expanding monopoly over the production of dried fish from the Lake Chad. While it owns its own fishing boats and personnel who engage in fishing activities directly for it, ISWAP also collects a commission from the proceeds those of its members and affiliates who fish independently, in addition to taxes leveled on independent fishermen who operate in the Lake.

A second source of income is its provision of value added services within the context of the fish trade. These value added services include providing brokerage services linking buyers with agents of those independent fishermen and its affiliates/ members it allows to operate in the islands, providing security for bush markets where the initial trades take place, transporting fish from the islands to the mainland [31].

From a minor player in the fish trade in the Lake Chad area in 2016, ISWAP has expanded to a position where it is the most dominant actor in the trade in 2019. The only fish production not under its control in the Lake, is the negligible amount that is left in the hands of the few Jamaa'atu Ahlis-Sunnati Lid-Da'wati Wal-Jihad cadres still present in the Lake shore area and the few fishermen operating out of Nigerian controlled space (mostly from Baga/Doron Baga), who pay taxes and only fish in permitted areas on the Lake[32]. The agents and brokers are either part of its committees and units that handle the fishing economy, or are nominally independent actors who are either affiliates or members of ISWAP, or pay taxes to it. Those who only pay taxes to it and have no ideological or organisational affinity to ISWAP, are not allowed access to the islands or to parts of the mainland under ISWAP control[33].

At every stage of the fish trade there's a significant ISWAP presence that is expanding into full dominance. From the initial production of dried fish, to the initial sales via agent or brokers to clients, to the transportation of fish in sacks to the mainland and onwards to the outskirts of Diffa, Bosso and surrounding areas by Arab tribesmen (referred to locally as Shuwa Arabs), through territory controlled or contested by ISWAP, and onwards to the markets in Geidam and Hadeija in Nigeria and Kinchandi in Niger. At each step of the way ISWAP is either directly handling the process, or is being paid to allow the process to go on[34].

Graph 2: The Support Structures Of The Fish Trade And ISWAP



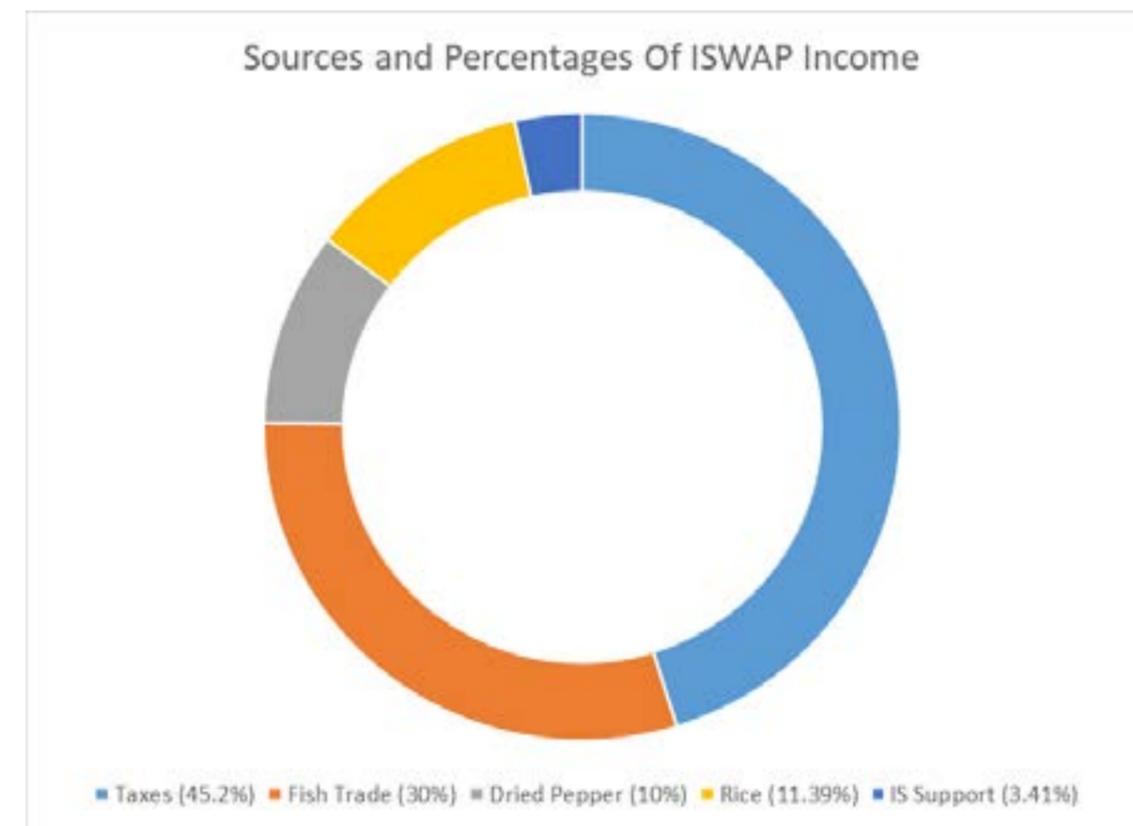
Source: GICS Interviews with brokers, agents, transporters, Arab tribesmen, and ISWAP affiliates.

In the trade in dried pepper, ISWAP is also a major player, producing substantial quantities of the stock heading to markets in government controlled areas, taxing small scale independent production in areas it control, and extorting farmers, traders and merchants in the villages surrounding areas it controls in Diffa Prefecture of Niger Republic, Yobe and Borno States of Nigeria.

While ISWAP is not yet as dominant as it is in the fish (and rice) trades, it is nonetheless the largest single player in the immediate Lake area in dried pepper. Also, its ability to punish villages and traders who refuse to pay its imposed fees in contested territories, or who delay in paying, gives it greater influence over the market movements, than the market share of its supplied stock does[35].

The rice trade in the immediate vicinity of the Lake is at yet a minor source of income for ISWAP, but it is one where the organisation has almost complete dominance in production, through its ability to flood the large and growing market in Chad, Northern Cameroon and Northeast Nigeria, with more volume than any other competitor, at lesser costs. With hundreds of islands under its control in the Lake, ample water supply for irrigation, and relative peace, ISWAP possesses economic advantages not available to any other producer in scale across the region. A percentage of rice produced in territories it controls (either by itself or by individual fighters/affiliates/families who pay taxes to it), is consumed by the substantial population it controls, and what is left is exported. However brutal crackdowns on trade with ISWAP by local armies, significantly affects the rice trade, although corruption by the military commanders enforcing these crackdowns creates manoeuvre space for ISWAP to take advantage of in its efforts to export rice.

Graph 3: Sources And Percentages Of ISWAP Income(2018)

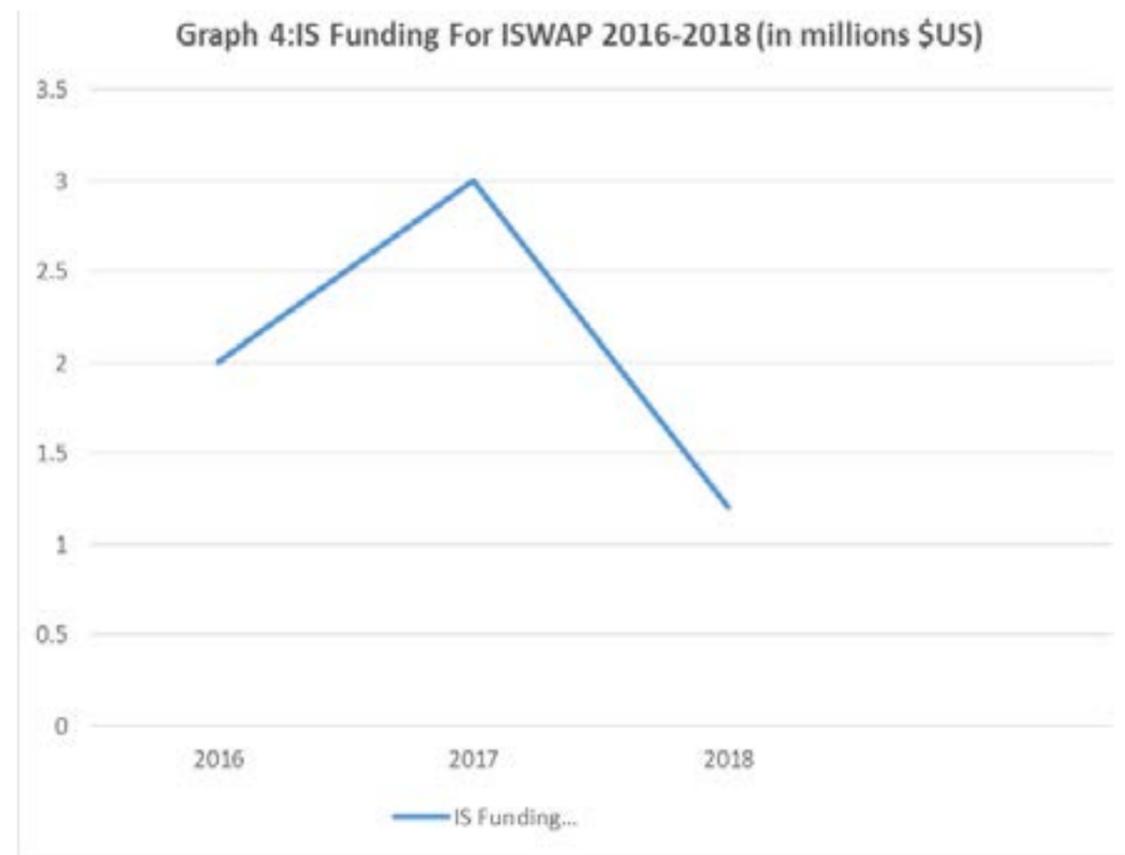


Source: Datasets collated by GICS from interviews with ISWAP affiliates, local economic actors, and regional intelligence officials.

Financial support from the Islamic State although important in 2016 and first quarter of 2017, is largely irrelevant to the economic security of ISWAP today. And unlike the other sources of funding from ISWAP, seems only destined to reduce as the economic future of ISWAP stabilises and is further secured from its activities in the Lake Chad.

Graph 4: IS Funding For ISWAP 2016-2018

Graph 4: IS Funding For ISWAP 2016-2018



Source: Interviews with multiple ISWAP affiliated sources with knowledge of this matter, in 2017 and 2018.

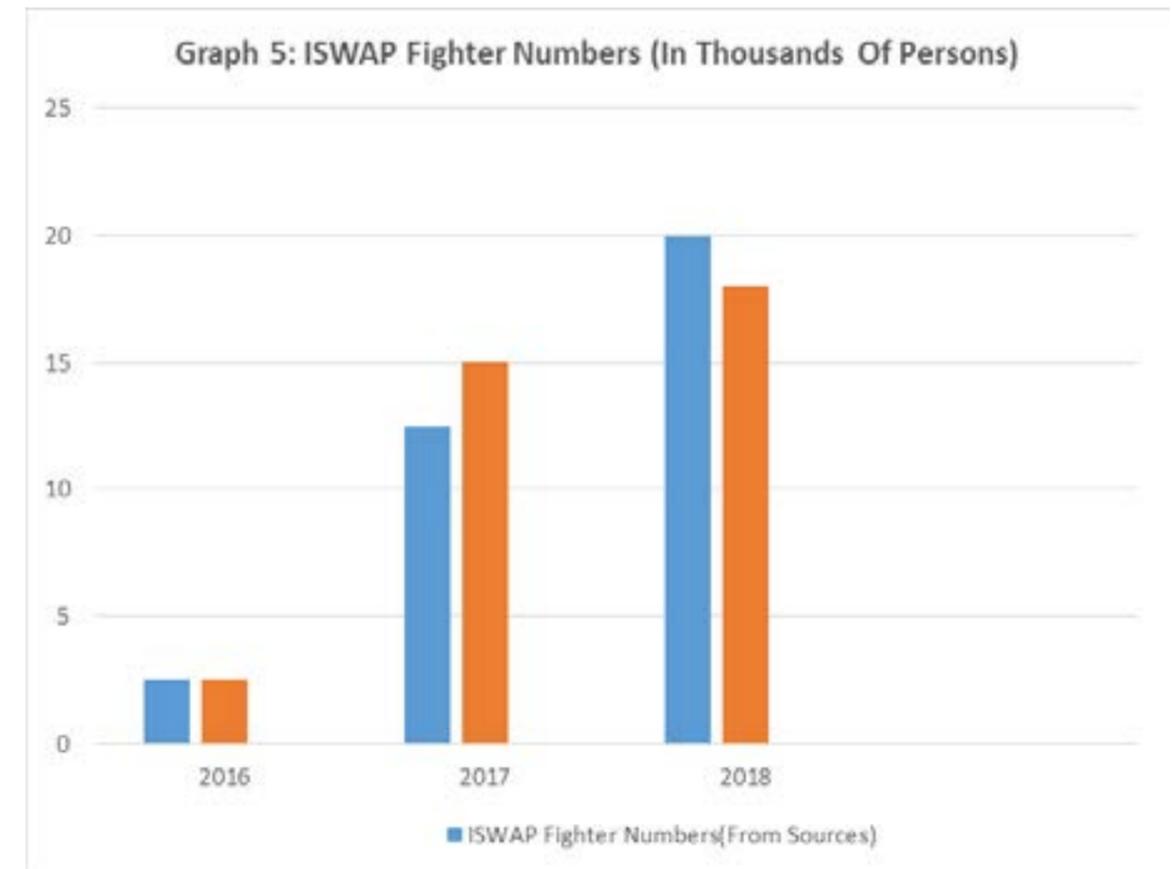
ISWAP MILITARY CAPABILITIES/FIGHTING NUMBERS/STRATEGY

At the time of the separation of Old ISWAP into New ISWAP and Jamaa'atu Ahlis-Sunnati Lid-Da'wati Wal-Jihad, the nucleus that remained in ISWAP had command over 2,000-2,500 fighters on its side. In addition to this low number of fighters, ISWAP at the time lacked weapons of a calibre heavier than 14mm.

After a series of attacks on Nigerian Army positions in 2016 that came close to its then headquarters, ISWAP obtained heavier weapons, rocket propelled grenades and ammunition. With the withdrawal to the Lake Chad Islands, ISWAP took control of arms depots stockpiled from the pre ISWAP days of Boko Haram. From those depots, ISWAP obtained a significant amount heavier weaponry than what it had at the time, including twin barreled ZSU-23mm anti aircraft artillery guns, mortars, and recoilless rifles.

With the expansion in its finances and its weapons stocks, ISWAP worked on expanding its ranks. By the beginning of 2017, ISWAP had an estimated 4,000 fighters in its ranks and by the end of the year that number had more than tripled to some 12,500-13,000 fighters[36]. Numbers played a great role in its 2018 campaign in Northern Borno, with the odds in engagements where major Nigerian Army units were overrun, often three to one in its favour[37]

Graph 5: Estimated ISWAP Fighter Numbers 2016-2018



Source: GICS estimates from analysis of after battle reports, interviews with Nigerian military officers with pertinent knowledge etc. ISWAP Fighter Numbers (Blue) from figures given by ISWAP affiliated sources.

While ISWAP has on multiple occasions taken to the field in strength and fought conventional engagements, its underlying fundamental approach to armed combat for now, is guerrilla warfare. Ambushes, shelling, hit and run attacks, all designed to mentally wear down the willingness of the Nigerian soldiers to fight and hold the ground they are tasked with defending/dominating, remain the majority of attacks by ISWAP cadres.

The strategic goal behind the combination between a largely conventional offensive at the same time as a continuous guerrilla campaign, remains increasing the costs the Nigerian Army and Government will have to pay to hold the territories they currently hold and maintain the presence they maintain in Northern Borno and Northern Yobe. This will continue until the pressure and costs make it untenable for the Nigerian military to continue trying to dominate the area, and they cede the ground in Northern Borno entirely to ISWAP. So far, this has largely not materialised, as the Nigerian Army continues rebuilding bases and bringing in new troops to occupy them after ISWAP destroys them and their previous occupants.

As a military force, ISWAP has largely improved tactically and operationally, developing, with the help of IS, the capability to conduct in real time, complex tactical manoeuvres and multi-pronged brigade-sized assaults, as was demonstrated when it overran the Nigerian Army bases in Baga, Metele, and Jilli.

Every ISWAP attack that led to the fall of a battalion headquarters, began with ambush attacks on Nigerian Army resupply convoys that were headed to resupply the target base via ground routes in ISWAP controlled or contested territory, with ISWAP destroying (or taking when possible) the food and other supplies intended for the soldiers. With rations available to the troops reduced, ISWAP forces would then hit the base with probing attacks of varying intensity over a number of days, or in some cases, weeks.

These probing attacks serve two purposes. The first purpose is to harass the troops holding a fixed position in territory they do not control, with reduced rations. The second purpose, is to test the response time of Nigerian Air Force from the moment they take off in Maiduguri, to when they arrive to provide close air support over the battlefield. This process is repeated until ISWAP is convinced that it has worn down the morale levels of the practically besieged soldiers, and that it has established with certainty after extensive testing, the response times of Nigerian Air Force planes flying from Maiduguri, the Borno State capital (which hosts the main air base in the region).

Once ISWAP is convinced that it has successfully managed to achieve these two goals via the probing attacks, it brings the full strength in men and weapons allocated to overrun that base, at a ratio of 2-3 rested and refreshed ISWAP fighters to each stressed or tired Nigerian soldier[38].

A lack of heavy armour in the ranks of the Nigerian and other regional militaries, in turn has left ISWAP a force with negligible presence of armour of any kind. An inability by ISWAP, to produce or procure shells for heavy artillery guns in the hands of the Nigerian Army (eg BM-21 Grad systems and various 155mm towed howitzers), also restricts its ability to deliver firepower to aid assaults or to destroy enemy defences, to 81mm and 60mm mortars of insufficient quantities, 73mm recoilless rifles, and anti aircraft and anti-materiel rifles between the 12mm and 23mm range.

The use of up-armoured SVBIEDs is restricted not by a lack of volunteers, but rather by a lack of explosives to spare for SVBIED operations at the scale used in Iraq and Syria, a limited number of trained fabricators, and a lack of fabrication tools critical for the production of armour slats.

CHANGING REGIONAL DYNAMICS

The Islamic State's West African Province in 2016 and 2017, relied on the Nigerian and regional militaries' preoccupation with Boko Haram, to rebuild its capabilities and coopt local communities within and around areas it controlled.

With battlefield success for ISWAP has come a increasing attention and focus by the regional coalition (the MNJTF), which has seen some 1,000 Chadian troops cross into Nigeria to serve as the hammer to the Nigerian Army's anvil in a campaign designed to trap and crush ISWAP forces across Northern Borno[39].

In tandem there is attention being paid to the feasibility of permanently stationing Nigerian ground attack aircraft at Diffa Airport in Niger, to better improve response times for the Nigerian Air Force in the airspace over Northern Borno, Northern Yobe and the Nigerian part of the Lake Chad. However the chances of this actually translating into reality, are currently not high[40].

The economic pressures being brought on rural communities in the Diffa area of Niger by the squeezing out of local traders from the fish and dry pepper trades - due to a simultaneous crackdown on trade with insurgent controlled areas, and an expansion of economic interests of military commanders and political actors - is leading to growing resentment against the local government. This resentment is also translating into a shifting tide of at least passive support for ISWAP, which has largely coopted (rather than cracked down on) local economic actors to expand its revenue base[41].

The same dynamic is playing out in Northern Borno and Northern Yobe, across the border in Nigeria. While the Nigerian Army once in a while strongly cracks down on truck drivers smuggling dried fish, burning up at least several hundred thousand dollars worth of product during such times, local military commanders are accused of expanding their own economic operations to fill the vacuum created by these crack downs[42].

These policies of eliminating trade between government controlled areas, and ISWAP controlled areas, is increasing resentment among locals dependent on this trade to sustain their families., while simultaneously increasing the market value of products sourced from ISWAP-held territories.

GLOBAL AND REGIONAL OBJECTIVES

The Islamic State's West African Province as an organisation that has been largely incorporated into the Global Islamic State Group, has limited strategic autonomy and restricted leeway in setting policy not related to military operations in the immediate area of the Lake. Its broader strategy and policy, is designed and set by the Global Islamic State[43].

In the immediate regional countries, the guiding policy that is discernible for ISWAP is to fight a long war with the sole aim of forcing the Nigerian and Nigerian Governments to cede the immediate area around the Lake Chad (I.e Borno and Yobe States of Nigeria, Diffa Prefecture of Niger)[44], and incrementally expand afterwards.

A consciousness is maintained by ISWAP and IS that seizing and holding towns in Northeast Nigeria and Nigeria will attract robust international responses that may undo the gains of the group so far. The lessons of the roll back of the Caliphate in Syria and Iraq have not been lost on the leaders in ISWAP and also IS[45]. This consciousness prevents ISWAP from focusing on taking over and holding cities and towns at this point in time.

Although ISWAP is not an organisation focused or particularly interested in targeting the Western homelands, its evolution from a regional affiliate into a full fledged part of the Global Islamic State is seeing it undertake work to build an infrastructure to support operations targeting Western interests in the region and in Western homelands[46]. While ISWAP does not seem to intend to as at now, deliberately target and attack Western homelands or interests in the region, building the support infrastructure (should it ever be required to carry out such attacks by the Global Islamic State), is a task to which it is allocating resources.

ISWAP AND HUMANITARIAN ACTORS

The Islamic State's West African Province, as an organisation, possesses differing views of humanitarian actors dependent on the particular entities in question. While specific actors within the organisation view humanitarianism as a laudable activity, those same actors harbour feelings ranging from suspicion to resentment to outright hate for specific aid agencies.

Organisations such as PLAN International, Girl Effect, Malteser International, Norwegian Church Aid, Norwegian Refugee Council, Danish Refugee Council etc, are seen by actors within ISWAP responsible for the file on humanitarian agencies, special security operations and intelligence collection, as direct enemies[47] of the Islamic State Project, and the Islamic Character of the region ISWAP operates in.

The United Nations Organisation and its various agencies operating in the region, are viewed not just by the specific actors responsible for the humanitarian agencies' file, but by rank and file ISWAP fighters, as being active combatants operating in support of the Nigerian and other regional governments. There is a strongly held belief that victory in the war to establish the rule of the Islamic State in the region will not come until ISWAP eliminates not just the regional governments' forces, but the United Nations and its agencies operating in the area. It is not a matter of if, but rather when the group will start actively targeting UN-affiliated actors within the region.

Agencies which aspire to strict neutrality such as the ICRC, are viewed as organisationally acceptable to ISWAP, but their ranks are assumed by the group to be filled with informants and spies working for Western and regional intelligence services.

Attempts by aid agencies to operate in areas outside government control in the past, or to negotiate through government-supported processes for access to areas outside government control, have only served to fuel suspicion that those agencies and others like them are tacitly supporting the government agenda, and are trying to help the government insert spies into insurgent controlled territory.

CONCLUSION

The Islamic State's West African Province, is perhaps the greatest strategic-level threat to regional peace and stability. While it by itself doesn't at this time pose an existential threat to any of the regional states it is engaged with of Nigeria, Chad, Niger, a rising breakdown of stability across board in all three states, means that the threat posed by ISWAP has the potential to grow into an existential problem particularly to Nigeria and Niger.

In the short term, the Nigerian-Chadian offensive ongoing in Northern Borno, will be largely successful at pushing ISWAP out of areas in Guzamala, Mobbar and Kukawa LGAs where it has made inroads recently, in addition to halting its southwards expansion. However, the relative weakness of both armies, will ensure that uprooting ISWAP completely out of mainland Northern Borno, is a goal that unless fundamental changes are made to the doctrine, equipment, and thinking of these armies, cannot be realistically achieved.

In the medium term, the inability of the local militaries to operate for any extended length of time in the Lake Chad, or to seize the islands will ensure that whatever gains are made tactically from the ongoing Chadian-Nigerian offensive will be rolled back gradually by ISWAP. This is because as long as ISWAP maintains control over the islands, wetlands and the rest of the Lake, it controls a large part of the local economy in addition to maintaining a significant amount of territory from which to regroup, retrain and return back to areas lost on the mainland.

The risk of ISWAP utilising terrorism against targets in Nigeria-proper (eg Abuja, Kano, Kaduna and major cities), as a key tactic in its striking arsenal, is relatively low as ISWAP currently does not want to attract attention enough to trigger a major international response in support of local governments against it. Rather ISWAP will most likely only resort to terrorism when it feels it needs to significantly up the pressure on the Nigerian government, and when it believes it is in a position strong enough to withstand a major ramping up of Western efforts to destroy and degrade its capabilities.

While ISWAP as an organisation retains interest in dialogue and diplomatic out-reaches with the regional states it is engaging in armed combat, it no longer possesses strategic autonomy to reach major agreements without the permission of the Global Islamic State[48].

ABOUT GICS/CSAAP

The Global Initiative For Civil Stabilisation(GICS), is a Nigerian foundation established to conduct research, collate data and implement intervention programmes in the areas of:

1. Mediation Support
2. Humanitarian Dialogue
3. Armed Conflict
4. Civilian Protection
5. Sexual Violence In Armed Conflict
6. Violent Extremism
7. Peacebuilding
8. Stabilisation

The Conflict Studies And Analysis Project At GICS(CSAAP) is an arm of the Global Initiative For Civil Stabilisation dedicated to serving as a resource and content producer for research and analysis related to armed conflict.

GICS and its CSAAP arm together fill a critical void by providing niche support to partner processes, and producing independent, quality research and collating data gathered from ungoverned and largely inaccessible spaces by building and utilising an extensive on the ground network of sources, assets and contacts in areas in which we operate.

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END NOTES

[1] Mamman Nuur was one of the most loyal subordinates of Muhammad Yusuf, the founder of Jamaa'atu Ahlis-Sunnati Lid-Da'wati Wal-Jihad. Although he was mostly thought to be Fulani and a Cameroonian, he was said to be a Kanuri with significant Fulani ancestry. Either his parents migrated to Northern Cameroon before he was born, and he spent his childhood there. Interested in Jihad from a young age, as a young man he had moved to Khartoum at the time Bin Laden was in Sudan, and to Somalia after that during the rise of the Islamic Courts Union in that country. Friends with Khalid Al-Barnawi, from their mutual time in Sudan, he leveraged his relationship with the latter to build ties between local jihadists led by Muhammad Yusuf in the group popularly called Boko Haram, with Al-Qaeda, at the time the local group was founded. Largely an outsider forged by experiences unrelated to that of Muhammad Yusuf and his followers, he did not have the support to succeed Mr Yusuf as leader of the group like he wanted. A fierce competitor with Abubakar Shekau, he was forced into exile in Omdurman/Khartoum around 2013. Involved with pro-Jabhatun-Nusrah(Al-Nusrah Front) Syrian elements in Sudan, and Al-Qaeda circles, he followed his friends to pledge allegiance to Khalifah Ibrahim/Abu Bakr Al-Baghdadi, when the Islamic State was declared in 2014. Mamman Nuur along with Ba Gomna(a key lieutenant of the late Muhammad Yusuf), Mallam Bako(another key lieutenant of the late Muhammad Yusuf) both of whom had strong Libyan ties, was instrumental in connecting the so-called Boko Haram with the Islamic State and midwifing the process that culminated in Shekau giving bay'ah {pledge of fealty,allegiance) to Abu Bakri Al-Baghdadi.

[2] Mamman Nuur returned from his exile in late 2015, at the head of a delegation from the Islamic State, with the authorisation to serve as a monitoring and evaluation link of sorts, between the Islamic State's office responsible for the provinces, and the West African Province of the Islamic State.

[3] ISWB and ISWT were said by sources to have from day one supported the Mamman Nuur led group of dissenters over Abubakar Shekau, with whom they had a difficult relationship. ISWF was said to have been neutral. Of these three wilayat, ISWB was considered the most powerful at least in relation to handling communications between IS and ISWAP, while ISWT provided the mentoring and capability development support ISWAP under Shekau was benefiting greatly from. A source who served in the ISWAP representative office to ISWB, claimed that ISWB cut off Shekau's messages to IS but allowed those of the group of dissenters led by Mamman Nuur to go through.

[4] Fulan Nasrullah. Thread On ISWAP Leadership Change Announced By An-Nabaa' Magazine. Retrieved from:
<https://twitter.com/FulanNasrullah/status/760842911877570561>

[5] According to an ISWAP affiliated source in 2016.

[6] Conversations with sources in Jamaa'atu Ahlis-Sunnati Lid-Da'wati Wal-Jihad conducted at the time of these events. Conversation with a senior cleric of Jamaa'atu Ahlis-Sunnati Lid-Da'wati Wal-Jihad, Abu Sufyaan.

[7] Conversations with multiple sources present at this meeting.

[8] Fulan Nasrullah. Who Is Boko Haram's New Leader. Retrieved from:
<https://africanarguments.org/2015/08/13/who-is-boko-harams-new-leader/>

[9] Under Shekau, ISWAP was an independent group that was now affiliated with the Global Islamic State Brand, hence he retained the title of Ameer/Commander/Leader of a group. Although he was sometimes referred to as Wali of Gharbil-Ifriqiya(West Africa), both internal documents of the Old ISWAP and correspondence from the provinces in Libya, referred to him as the Ameer of the State's(I.e IS) supporters/helpers in the territories of West Africa. With the split and the formation of a new core that mostly had loyalty to the Islamic State project, ISWAP became an integral part of IS, as a province. And accordingly, phrasing of addressing changed, with correspondence and communication referring to Abu Mus'ab Al-Barnawi If thought of in corporate terms, ISWAP under Shekau was an affiliate, an independent subsidiary of the Islamic State. However under Abu Mus'ab, ISWAP was carefully molded into a department/in-country branch office of the Global Islamic State Corporation

[10] Habeeb Bin Muhammad Bin Yusuf, was born to the founder of so-called Boko Haram Muhammad Yusuf, some 25 years ago in Maiduguri. The third son of his father, he was fifteen years of age in 2009 when his father was murdered by Nigerian Police officers in an extra-judicial killing, and his dead body thrown on the streets of Maiduguri, following an uprising. Even before his father's death, he was practically adopted by Abubakar Shekau, and was very close to him. He was considered Shekau's right hand from the moment they fled into the bush and launched their insurgency. His two elder brothers were killed in combat. By 2015 he had risen to command the military forces of Jamaa'atu Ahlis-Sunati Lid-Da'wati Wal-Jihad, a position he retained in ISWAP until the schism between the two ideological factions.

[11] Abu Mus'ab Al-Barnawi. "As'ilah lil Shaikh Al-Mujahid Fee Gharbi Ifriqiyyaa". "Questions For The Mujahid Sheikh In West Africa". Circulated 2015.

[12] Abu Muhammad Abu Bakr Bin Muhammad Ash-Shaikawi (Abubakar Shehu). "Ijaabatun Li Man Sa'ala `ala haalil-Khaariji Min Daulatil-Islaam Ilaa Uraadiyin fee Ardil-Kuffaar". "An Answer To The One Who Asks On The Status Of Those Who Leave The Islamic State To The Lands Of The Disbelievers". Circulated 2015.

[13] Abu Mus'ab Al-Barnawi. Khidh`ul-Warm Minal-Khawaarij Ash-Shaikawiyah Bi Bay'ati Ahlil-Karam. Removing The Tumour From The Shekawist Khawaarij With The Bay'ah (Pledge of Fealty) Of The People Of Honour. Published 2018. Also continuous letter exchanges between the dissenters and Shekau.

[14] Interview with sources in both camps, 2015, 2016, 2017, 2018.

[15] Conversations with ISWAP-affiliated sources in 2016. This evaluation team consisted of some three dozen members and was around at the then ISWAP HQ in Yobe until sometime in September 2016.

[16] According to a former ISWAP operative. At the time he had recently left command of an ISWAP assault unit. Prior to that he commanded a unit in the old ISWAP.

[17] Multiple sources, at the time, confirmed that deconfliction meetings were held between both sides.

[18] Interview with sources in both camps

[19] The Khawaarij were an extreme sect that went out of the main body of Muslims in the 7th century, and killed any Muslim who did not agree with them. One of their traits was to apply the verses that Allah Revealed in the Qur'an against the disbelievers at war with the Islamic Nation, to those Muslims that refused to follow their ways. They believe that the people are so corrupted that their state cannot be corrected except by massive bloodletting. In the Islamic Shari'ah, Muslims are obligated to fight the Khawaarij whenever they appear, but under the command and orders of the Khaalifah of the Muslims, which ISWAP recognises Abu Bakr Al-Baghdadi to be. Another trait of the Khawaarij is their rejection of what is considered the legitimate Islamic leadership, but Shekau and his group have not rejected Al-Baghdadi's leadership as legitimate, rather they have refused to follow his orders appointing Abu Mus'ab Al-Barnawi as the Wali of West Africa, because they consider Abu Mus'ab and his followers to be misguided innovators and the Khaalifah has been misinformed of their reality. Under the Islamic Shari'ah a Muslim is allowed to not follow the orders of his leaders if those orders contravene the Shari'ah, but is prohibited from withdrawing his allegiance to him unless he openly commits shirk (polytheism) or kufrun akbar { major disbelief}.

[20] Interview with an ISWAP-affiliated figure, late 2018. According to this source, and other verifying sources, the book written by Habeeb/Abu Mus'ab and his brother I.e Khid'ul-Warm (Removing The Tumour) in 2018, was written as to galvanise the leadership of the Islamic State to grant ISWAP leeway to actively prepare for a future war with Shekau and Jamaa'atu Ahlis-Sunnati Lid-Da'wati Wal-Jihad.

[21] Interviews and conversations with ISWAP operatives and affiliates, 2016, 2017, 2018.

[22] One of such operations was when Nigerian soldiers were overrun at Gashigar in Borno State, in October 2016, after setting up camp.

[23] According to one source in the Shekau group, his side was not interested in expending the resources to assert control over all the islands for several reasons: fighting ISWAP over the islands risked turning the leadership of the Islamic State against their group for fighting the legitimate governor appointed by the Khaalifah, in the absence of information reaching them from the Shekau group about the deviant creed of Abu Mu'sab and his followers; secondly, the islands were not key to the Shekau group's strategic needs, they were on the fringes of the territories of the Lake Chad countries and largely away from urban areas, the only use they had for the Shekau group was as a place to hide out and run operations out of, which they already had in Sambisa with a back up in the Mandara Mountains and across the border in forests in Cameroon. Sambisa, Waza, the Mandara Mountains are all closer to urban settlements from where spare parts for vehicles, petroleum products, medicines, chemicals, industrial equipment etc can be easily obtained and shipped into the bush, unlike the islands which are in an overwhelmingly rural and isolated fringe with significant distance for urban settlements.

[24] According to a source, this money came in two tranches and were transferred via connections in Khartoum and Omdurman in Sudan. The same source said that at the time the money was transferred, ISWAP had less than \$20,000 in its reserves, and the financial situation had gotten so dire, that there was serious thought given to trying to attacking schools to pick up female students for ransom, but an agreement with the Swiss-led backchannel dialogue process, had prohibited them from attacking schools and taking students hostage for ransoms, which killed that conversation its tracks.

[25] Interview with ISWAP affiliated sources.

[26] According to multiple ISWAP sources. Confirmed by non-ISWAP sources in multiple rural communities in Nigeria and Niger on the edge of the Lake Chad, in ISWAP controlled territory.

[27] According to ISWAP sources, these convoys travel across the desert at night only, and hunker down during the day. Care is taken to avoid being spotted by western UAVs and manned aircraft performing aerial surveillance missions. Some sources claimed that these caravans are aided by local tribes in the desert, that have Islamic State sympathies, to cross safely.

[28] This caravan brought with it a representative of the Islamic State's central leadership of indeterminate nationality, along with a security team of mixed ethnicities (including a sizeable number of non Maghrebi, non Saharan Arabs, non-Sudanese). From arrival they took custody of Mamman Nuur and set up a camp co-located, but separate with the ISWAP headquarters. The representative of the Islamic State's leadership directed and oversaw the purge of veterans and people with name recognition from ISWAP's ranks that began with the disposal of Mamman Nuur. In our Briefing Note On The Dapchi Girls Abduction, Mamman Nuur and The New ISWAP we delve further into this.

[29] Per ISWAP and Boko Haram affiliated sources.

[30] This estimate was derived from analysis of datasets on various economic activities of ISWAP in the Lake Chad area, compiled by the Global Initiative For Civil Stabilisation.

[31] Interviews and conversations with brokers and trading agents operating in the Lake area.

[32] Conversations/interactions with Jamaa'atu Ahlis-Sunnati Lid-Da'wati Wal-Jihad affiliates and with fishermen.

[33] Conversations with fishermen, brokers and ISWAP affiliates.

[34] According to one ISWAP affiliate, there's a dedicated entity within the organisation's architecture that focuses on expanding ISWAP's control over the fish trade, in addition to others that produce or otherwise participate in earning income for the organisation. This source offered up his opinion that in the long run, he thinks the organisation is banking on dried fish for its continuous economic survival, unless the Nigerian government discovers crude oil in the region. The Nigerian and Nigerien governments have extensively tried to destroy the trade in dried fish (as opposed to the Chadian government which from what is known has been more lax), however this has had two effects as related by those involved in the trade.

[Firstly, it has only increased the costs of production and delivery and the prices for the final consumer, thus increasing the value of the product; Secondly it has only consolidated the dominance of ISWAP in the trade, and impoverished/bankrupted non-ISWAP people and communities benefiting from investment in the trade, as their trucks carrying dried fish are regular burnt down by soldiers when caught, and the drivers executed, with no alternative source of income provided by the government to those outside ISWAP benefiting from the trade. Widespread and widely known complicity of government officials including in military commanders in trading in dried fish with ISWAP, with allegations that in the aftermath of government crackdowns on civilian fish traders and transporters, military commanders and politicians (especially in Niger), have subsequently moved into the vacuum created, seems to only fuel resentment in local communities towards both governments and their institutions.

[35] In January 2019, ISWAP fighters hit villages around Bosso in Niger, destroying stocks of dried pepper and killing traders who had delayed paying or refused to pay up the extortion fees ISWAP had leveled in the dried pepper trade in the area. This action intended to send a strong message to others who were dragging their feet on paying up, had the desired effect, as, according to several sources, there was a quick spike and significant inflow of payments to ISWAP that month and February 2019.

[36] According to the same source in Note No 16. Also according to other ISWAP affiliated sources. These numbers however are most certainly an under estimation of the amount of men ISWAP could put in the field by 2018 when it went on the offensive against some 18,000 Nigerian Army troops in Northern Borno and Northern Yobe, overrunning base after base. In some engagements, ISWAP had a three to one advantage in men against Nigerian Army battalions, with the attacking force largely from areas close to the Nigerian unit. In the engagement that saw Baga and surrounding areas and the headquarters and surrounding battalions of 7 Brigade of the Nigerian Army largely destroyed, ISWAP had a clear two to one advantage in numbers over the soldiers and militiamen at Baga, Cross Kauwa, and Mile 4.

[This much was confirmed by Nigerian Army officers with direct knowledge of the ground combat, correlating conversations with ISWAP affiliated sources.

[37] Conversations with Nigerian military personnel with insights and knowledge of specific ISWAP engagements with Nigerian Army unit.

[38] Analysis of information provided by ISWAP affiliated and Nigerian Army sources, Nigerian Army internal reporting, conversations/interviews with Nigerian Army and ISWAP affiliated sources.

[39] According to Nigerian Army sources, the campaign aims to find, fix, and finish ISWAP forces on the mainland and some islands on the Lake close to the mainland. With no spare ground capacity in enough numbers, to serve as the dedicated offensive hammer (due to the limited number of troops available for combat), Nigeria invited the Chadian Army to take that role as the Nigerian Army provides the anvil to close the trap.

[40] According to three well placed Nigerian military and security sources. One source said the main questions for the Nigerian side is the security of aircraft that will be stationed in Diffa, as the Nigerian military is considered to be barely holding on to the city at worst, or barely able to maintain security within it at best. Any permanent deployment of Nigerian Air Force platforms in Diffa, will require a significant stationing of ground troops to protect the airfield and the planes, which the Nigeriens are said to be hesitant to allow, despite not having the troop capacity to handle that responsibility. Another question especially to field grade officers is the availability of platforms to spare for basing at Diffa. The Nigerian Air Force is not currently flush with aircraft that it can spare for permanent basing in Niger Republic, without affecting demands in other security zones internally.

[41] One source, a local chief, lamented in a conversation about how the Nigerian government's policy of killing fish trading agents, smugglers, traders, and setting alight trucks, while known officers and local politicians are expanding their own illicit operations under government protection, is impoverishing his community. This in turn is forcing young men, some of whom were displaced from villages in Abadam and Mobbar LGAs in Borno, Nigeria, to join ISWAP, and is also making traders dependent on trade with the islands to further allow their operations to be coopted by ISWAP, in a bid to secure their economic future.

[42] A source who deals in dried fish, rice and pepper in Yobe State, lamented that in one month in 2017, he lost fish, pepper and rice worth N70m(about \$200,000) when his trucks were stopped by the Nigerian Army at dawn, as they were about to enter Geidam, Yobe State, and were burnt down. He said within a week, his drivers, who had been arrested, had been taken on by a Nigerian military officer, provided trucks and incorporated into the officer's own operation trucking fish from Niger Republic into Nigeria. Yet so far not once have they been intercepted and their cargo destroyed.

[Another source said his cargo worth N56m naira in several trucks were intercepted in the bush by a Nigerian Army patrol, as they were entering the road to Geidam. The drivers and cargoes were seized until he paid \$20,000 to the commander of the unit that arrested his trucks, whereupon his drivers and only half of the seized cargoes were released. The other half soon made its way from the military, into the market. This source said with ISWAP, they paid taxes ISWAP levied along with fees for any other valued added services ISWAP affiliates provided, and were not otherwise bothered by ISWAP fighters, whereas in both Nigeria and Niger, their cargoes are often seized and then sold to fill the pockets of local commanders, or burnt down and the drivers killed or disappeared, and their market share taken over by the commanders' own personal operations.

[43] Interview with a former ISWAP religious scholar. Conversation with ISWAP affiliates with knowledge of policymaking and strategy within the group.

[44] According to one ISWAP affiliate, while the group ultimately hopes to extend the control of the Islamic State to cover the entire region, it is quite aware, as are its leaders in the Global Islamic State, that it cannot yet defeat the militaries of the regional countries and destroy their states. Yet the prevailing thinking is that on a lower level, it can impose a heavy enough cost on Nigeria and Niger and force them to cede Yobe, Borno and Diffa de facto to the group

[45] According to multiple ISWAP affiliated sources, there is a moratorium on seizing and holding cities and towns of significant importance . One source said that for ISWAP and IS, it is considered wiser to fight this war in the villages and bushes, until the Nigerian(and Nigerian) government has lost the will to continuing paying the price to maintain control over the area, than to marshal resources to seize a major city and hold it, only for Western airstrikes and Western funding/support for the local military forces to waste all that effort.

[46] Interview with two ISWAP affiliated sources. Discussions with a Nigerian intelligence source known by the author, to be knowledgeable on specific dimensions of ISWAP, BH, and the broader Islamist insurgency landscape in Nigeria and the Sahel.

[47] Extensive conversations by the author over the past three years with ISWAP affiliates with specific knowledge of perceptions of INGOs and humanitarian actors within the organisation

[48] GICS Conflict Studies And Analysis Project report "Dapchi, Mamman Nur: Reshaping The Islamic State In West Africa". Produced and first published privately Quarter 1, 2019. Released limitedly in April 2019. Full public release expected in May/June 2019.