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# COMPARING JIHADIST GOVERNANCE IN THE SAHELIAN BRANCHES OF THE ISLAMIC STATE

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**Abstract**

Scholars have long debated whether local politico-social dynamics or global affiliations to terrorist groups (al-Qaeda and the Islamic State) drive the actions of African 'jihadist' groups. This article explores this question through a comparative analysis of the understudied governance behaviour of two Islamic State (IS) groups operating in West Africa: the IS-Sahel Province (ISSP) and the IS-West Africa Province (ISWAP). Despite a common affiliation, these groups operate in distinct geographies thousands of kilometres apart with different histories and socio-cultural dynamics. Building on the jihadi governance literature, distinct governance approaches are to be expected, while convergence would be indicative of efforts to abide by a common ideology. We examine the degrees of commonality and divergence along four axes: internal governance, social rules and enforcement, politico-economic governance, and the provision of some basic services.

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Overall, despite some differences in local factors, we find significant commonalities between these groups' governance, reinforcing a glocal interpretation of the drivers of jihadism in Africa.

SCHOLARS OF 'JIHADIST'[1] VIOLENCE HAVE LONG DEBATED whether linkages to global terrorist organizations or local politico-social dynamics exert the greatest influence on jihadist groups' behaviour. In West Africa, debate between those advocating for the global and local positions has been pronounced.[2] Despite this, comparative analyses to examine the commonalities and differences between jihadist groups' behaviour have not been employed to test these respective arguments. Indeed, much of the existing analysis produced on African jihadist groups has been focused on single case studies, or collections thereof, that have not employed comparison systematically.[3] Given this gap, we adopt a comparative approach to examine the impact of transnational affiliations and local factors respectively on the Islamic State's (IS's) two West African branches—the IS-Sahel Province (ISSP)[4] and the IS-West Africa Province (ISWAP).

These cases provide for a fruitful comparison. Both are IS 'provinces'. Both are highly impactful and destructive, accounting for a significant share of extremist violence across West Africa and contributing to the fact that the Sahel and Lake Chad areas, where ISSP and ISWAP operate respectively, have become the epicentre of global jihadist violence. The Sahel alone recorded 51 percent of all terrorism deaths worldwide in 2024.[5] Both groups remain engaged in high-tempo ongoing campaigns against the governments (and often civilians) in their respective regions. Between March 2019 and early 2022, they were even presented by the Islamic State itself as being two

1. We use 'jihadist' to refer to violent armed opposition groups that claim to be engaged in a 'jihad'. We recognize, however, the much broader history and meaning of the term 'jihad' within wider Islamic thought, and that the vast majority of Muslims reject these groups' actions and legitimations.

2. See for instance Adam Higazi, Brandon Kendhammer, Kyari Mohammed, Marc-Antoine Pérouse de Montclos, and Alex Thurston, 'A response to Jacob Zenn on Boko Haram and al-Qa'ida', *Perspectives on Terrorism* 12, 2 (2018), pp. 203–213; Jacob Zenn, 'A primer on Boko Haram sources and three heuristics on al-Qaida and Boko Haram in response to Adam Higazi, Brandon Kendhammer, Kyari Mohammed, Marc-Antoine Pérouse De Montclos, and Alex Thurston', *Perspectives on Terrorism* 12, 3 (2018), pp. 74–91.

3. See Stig Jarle Hansen, *Horn, Sahel and Rift: Fault-lines of African jihad* (Brill, London, 2019); Ryan rrell, Ryan Cummings, Héni Nsaibia, and Jason Warner, *The Islamic State in Africa: The emergence, evolution, and future of the next jihadist battlefront* (Hurst, London, 2021); Edoardo Baldaro and Luca Raineri (eds), *Jihad in Africa: Terrorismo e controterrorismo in Sahel* (Il Mulino, Bologna, 2022); Luis Martinez, *L'Afrique, le prochain califat? La spectaculaire expansion du djihadisme* (Tallandier, Paris, 2023).

4. The group was formerly known as Islamic State in the Greater Sahara (ISGS) with ISSP being the recognized name of the group since its rebranding in April 2022.

5. Institute for Economics & Peace, 'Global Terrorism Index 2025', Vision of Humanity, <https://www.visionofhumanity.org/wp-content/uploads/2025/03/Global-Terrorism-Index-2025.pdf> (14 March 2025).

parts of the same province (under the name Islamic State West Africa Province), while today they are said to report to the same *al-Furqan* office under the Islamic State's General Directorate of Provinces.[6] Despite this, these groups operate in distinct locations over a thousand kilometres apart: ISSP strongholds sit at the borders of Mali, Niger, and Burkina Faso, while ISWAP is mainly clustered in the Lake Chad area straddling Nigeria, Cameroon, Chad, and Niger.

In the framework of this debate, acknowledging nuance and complexity helps refrain from positing too sharp and rigid dichotomies. Still, it remains worth asking whether, in expanding their footprint in Africa, jihadist organizations appear to be primarily driven by grand strategies or local contingencies. Of course, it is only reasonable to assume that some common ground may exist between the two.[7] Yet, while the former would highlight global connections and alignments, the latter would rather emphasize uncoordinated initiatives at the micro-level.

We employ an original comparison of ISWAP and ISSP in the area of jihadi governance.[8] Despite the links discussed above, these groups have not been systematically compared, creating a significant gap in the scholarly literature on jihadist governance and its expansion. Securing control over populations and implementing their version of governance is the stated goal of virtually all jihadi groups. On the one hand, however, governing, by its nature, is an activity that is locally rooted in that it refers to the administration of specific communities in specific places. On the other hand, it is a deeply political activity where ideological affiliations may exert a powerful influence. Analytically, then, exploring governance offers a good terrain on which to analyse the respective impact of localized versus transnational jihadism. Empirically, it helps enrich existing research on African jihadist governance, which recent research found 'embryonic' and 'scattered' across detailed case studies.[9]

Our approach provides for an interesting and original comparative design addressing three hypotheses. First, if local factors predominate, we should

6. UN Security Council, 'Letter from the chair of the Security Council committee pursuant to resolutions 1267 (1999), 1989 (2011) and 2253 (2015) concerning Islamic State in Iraq and the Levant (Da'esh), Al-Qaida and associated individuals, groups, undertakings and entities' (UN report S/2024/556, New York).

7. See for instance Jean-Luc Marret, 'Al-Qaeda in Islamic Maghreb: A "glocal" organisation', *Studies in Conflict & Terrorism* 31, 6 (2008), pp. 541–552; Jean-Pierre Filiu, 'The local and global jihad of al-Qa'ida in the Islamic Maghrib', *The Middle East Journal*, 63, 2 (2009), pp. 213–226; Adib Bencherif, 'Unpacking "glocal" jihad: From the birth to the "sahelisation" of Al-Qaeda in the Islamic Maghreb', *Critical Studies on Terrorism* 14, 3 (2021), pp. 335–353.

8. Brynjar Lia, 'Understanding jihadi proto-states', *Perspectives on Terrorism* 9, 4 (2015), pp. 31–41.

9. Natasja Rupesinghe, Mikael Hiberg Naghizadeh, and Corentin Cohen, 'Reviewing jihadist governance in the Sahel' (Working Paper 894, Norwegian Institute of International Affairs (NUPI), Oslo, 2021).

see local cultural and historic dynamics heavily impacting and driving governance patterns apart. This is in line with the main findings of prominent rebel governance scholarship, suggesting that pre-conflict political environments and context-specific ethnic textures weigh heavily in shaping rebel governance, even in different regions ruled by the same rebel group.[10] Secondly, and in contrast, if transnational affiliations prevail, we would expect to see commonality and convergence in the two groups' governance patterns, possibly tending towards the 'model' of the Islamic State in Iraq and Syria (ISIS). Indeed, literature focusing specifically on the IS governance stresses that 'IS has consistently devoted resources to gaining control of territory and building governing institutions regardless of the specific context in which the group finds itself'.[11] Third is the glocal possibility: that local and global factors intertwine to shape the behaviour of these groups. Through a controlled, structured, and focused comparison and in-depth qualitative interviews including fieldwork and interviews carried out in Nigeria, Niger, and Mali, we aim to assess these three hypotheses and leverage the comparative framework to explore the extent to which, and how, local drivers and/or transnational affiliations matter in shaping the governance by IS provinces in West Africa.

Overall, our findings are most consistent with the glocal hypothesis. Local specificities shape ISWAP and ISSP governance, yet existing dynamics of convergence highlight the significance of transnational affiliations, which prevent us from ruling out the plausibility of the global perspective. This is significant, as it emerges from the first study to leverage comparative analysis and rigorous in-depth case studies of extant behaviours to examine global influences, rather than reports of links with IS, which are often more difficult to substantiate.

The article is divided into four sections. The first examines the current state of the local versus global debate and outlines the state of the art in discussions on jihadi governance. The second sets out the methodology. The third presents the core empirics, comparing the governance behaviour of the two IS provinces in West Africa. The fourth and final section concludes, drawing out key findings and areas for future research.

10. Adam Branch and Zachariah Mampilly, 'Winning the war, but losing the peace? The dilemma of SPLM/A civil administration and the tasks ahead', *Journal of Modern African Studies* 43, 1 (2005), pp. 1–20; Zachariah Mampilly, *Rebel rulers: Insurgent governance and civilian life during war* (Cornell University Press, Ithaca, NY, 2011); Ana Arjona, 'Civilian resistance to rebel governance', in Ana Arjona, Nelson Kasfir, and Zachariah Mampilly (eds), *Rebel governance in civil war* (Cambridge University Press, Cambridge, 2015), pp. 180–202.
11. Matthew Bamber-Zryd, 'Cyclical jihadist governance: The Islamic State governance cycle in Iraq and Syria', *Small Wars & Insurgencies* 33, 8 (2022), pp. 1314–1344, p. 1315.

### *Jihad in Africa: Localism, globalism, and governance*

The question of local and transnational influences on jihadist actors represents a key area of debate in the study of African jihadism.[12] Generally, the literature suggests a division between groups linked to the so-called IS, which operate with a more rigid, 'puritanical' top-down attachment to ideology; and al-Qaeda (AQ) aligned groups which adopt a more pragmatic, locally-sensitive approach (including in the Sahel).[13] Experts have suggested that jihadist actors often take advantage of pre-existing social and conflict cleavages to establish themselves.[14] At the same time, local groups can seek transnational linkages—as seems the case with Jamā'at ahl al-Sunnah li'l-Da'wah wa'l-Jihād (JASDJ), commonly known as Boko Haram, who pledged allegiance to the IS—or welcome back former members who have been fighting in foreign theatres—such as in Afghanistan in the 1980s or more recently in Syria and Iraq—and who bring established connections.

The debate is particularly prominent in the case of West Africa,[15] most notably surrounding the Lake Chad Basin region. Scholars such as Zenn, Brigaglia, and Iocchi have advocated for a 'global' viewpoint, stressing how the links to global jihadist movements are meaningful in shaping the trajectories of African groups. Here, African jihadism represents an example of 'conflict extension' where conflicts move transnationally from one site to another,[16] transferred through a global jihadi movement. Others take the opposing view, seeing links as rhetorical and stressing the risks of conflating locally-driven insurgencies within the wider framework of the Global War on Terror, which may reduce a focus on government abuses and economic marginalization.[17] Here narratives of global jihad represent the risks of macro-securitization—taking a local issue and attaching it to (potentially disconnected) globally-securitized dynamics. Many analyses on African Salafi-Jihadism, even when not focused on this academic dispute directly, nonetheless touch on this debate. Elischer, for example, has made an

12. Alex Thurston, *Jihadists of North Africa and the Sahel: Local politics and rebel groups* (Cambridge University Press, Cambridge, 2020); Stig Jarle Hansen, '"Forever Wars"? Patterns of diffusion and consolidation of jihadism in Africa', *Small Wars & Insurgencies* 33, 3 (2022), pp. 414–416.
13. Mohammed Hafez, 'The crisis within jihadism: The Islamic State's puritanism vs. al-Qa-ʹida's populism', *CTC Sentinel* 13, 9 (2020), pp. 40–46.
14. International Crisis Group, 'Exploiting disorder: Al-Qaeda and the Islamic State' (Special Report, ICG, Brussels, 2016).
15. Andrea Brigaglia and Alessio Iocchi, 'Entangled incidents: Nigeria in the global war on terror (1994–2009)', *African Conflict & Peacebuilding Review* 10, 2 (2020), pp. 10–42.
16. Mona Kanwal Sheikh, 'Transnational jihad as a bundled conflict-constellation', *Studies in Conflict & Terrorism 48*, 3 (2022), pp. 219–230.
17. Adam Higazi, Brandon Kendhammer, Kyari Mohammed, Marc-Antoine Pérouse de Montclos, and Alex Thurston, 'A response to Jacob Zenn'; Audu Bukarti Bulama. (2020), 'The origins of Boko Haram—and why it matters, *Hudson*, 23 January 2023, <https://www.hudson.org/national-security-defense/the-origins-of-boko-haram-and-why-it-matters> (15 May 2024).

important comparative contribution to the literature that stresses the importance of local factors by focusing on the role that national state institutions play as 'demobilizers' and (unwitting) 'mobilizers' of (jihadi) Salafism in Africa.[18]

The analysis of governance provides a fruitful empirical ground to assess the respective merits of these hypotheses. Governance, after all, is viewed as a valuable proxy of the ultimate intentions and agendas of rebel formations,[19] including IS factions.[20] In this perspective, scholars are increasingly documenting the propensity of jihadists to seek to govern populations in West Africa.[21] This is despite assumptions about territorial control not necessarily applying to Sahelian jihadists, who appear to exist in a liminal space between fixed territorial control and roving gangs.[22] Bøås and Strazzari have framed these peculiar governance arrangements as forms of 'hybrid political order', which build upon, and sometimes challenge, pre-existing informal governance schemes.[23] Many studies have indeed explored the transitory population-focused character of Sahelian jihadists, whose governance practices aim to control populations before territory.[24]

Scholarship has also highlighted the impact of ideological and normative alignments on jihadist governance in the region. In the Central Sahel, for instance, Cold-Ravnkilde and Ba have demonstrated that ideological differences between al-Qaeda and IS affiliates in Mali are 'not just "cheap talk" but something that informs daily actions, strategy and claims to authority'.[25] Specifically, Cold-Ravnkilde and Ba also discussed questions of Islamic governance, noting contrasting approaches to the division of Islamically-inspired taxes (*zakat*) and collaboration with local non-jihadist actors between ISSP

18. Sebastian Elischer, *Salafism and political order in Africa* (Cambridge University Press, Cambridge, 2021).
19. Zachariah Mampilly and Megan A. Stewart, 'A typology of rebel political institutional arrangements', *Journal of Conflict Resolution* 65, 1 (2022), pp. 15–45.
20. Matthew Bamber-Zryd, 'Cyclical jihadist governance'.
21. A seminal study in this domain is Adam Sandor, Aurélie Campana, 'Les groupes djihadistes au Mali, entre violence, recherche de légitimité et politiques locales', *Revue Canadienne des Études Africaines* 53, 3 (2019), pp. 415–430.
22. Natasja Rupesinghe, Mikael Hiberg Naghizadeh, and Corentin Cohen, 'Reviewing jihadist governance in the Sahel'; see also Ibraheem Bahiss, Ashley Jackson, Leigh Mayhew and Florian Weigand, 'Rethinking armed group control' (Report, Overseas Development Institute, London, 2022).
23. Morten Bøås and Francesco Strazzari, 'Governance, fragility and insurgency in the Sahel: A hybrid political order in the making', *The International Spectator* 55, 4 (2020), pp. 1–17.
24. Laura Berlingozzi and Ed Stoddard, 'Assessing misaligned counterinsurgency practice in Niger and Nigeria', *The International Spectator* 55, 4 (2020), pp. 37–53; Ed Stoddard, 'Competitive control? "Hearts and minds" and the population control strategy of the Islamic State West Africa Province' *African Security* 16, 1 (2023), pp. 32–60. For a broader perspective, see Bouhmil Doboš, Martin Riegl, and Stig Jarle Hansen, 'Territoriality of radical Islam: Comparative analysis of jihadist groups' approach to territory' *Small Wars & Insurgencies* 30, 3 (2019), pp. 543–562.
25. Signe Marie Cold-Ravnkilde and Boubacar Ba, 'Jihadist ideological conflict and local governance in Mali', *Studies in Conflict & Terrorism* 48, 3 (2022), pp. 300–315. p. 2.

and al-Qaeda leaning JNIM (Jama'at Nasr al-Islam wal Muslimin). Of the two, ISSP demonstrated a more hardline international position, rejecting more pragmatic practices based on local adaptations. Other scholars documented differences in the way that jihadist groups operated and implemented their own governance after they had seized control of northern[26] and central[27] Mali.

In Lake Chad, scholars have explored some of the politico-economic activities of the jihadists, showing how they implemented rules and imposed taxes.[28] Stoddard has highlighted the 'competitive control' activities of the ISWAP group, examining how they tried to establish a system of predictable civilian-focused rules as part of a strategy of coercive population control.[29] Several studies have further analysed the differences between ISWAP and JASDJ, highlighting how the personalist, patrimonialist, and predatory approach of JASDJ contrasts with ISWAP's attempt to regularize conduct, ensure centralized control, and foster a seemingly bureaucratic governance,[30] and whose population-centric focus highlights similarities between ISWAP and other groups practising 'Revolutionary Warfare'.[31]

Despite these findings, more detailed, systematic, and up-to-date examinations of jihadist governance practices can help us to better understand whether and how local and global factors play a role.

26. Ferdaous Bouhlel and Yvan Guichaoua, 'Norms, non-combatants' agency and restraint in jihadi violence in northern Mali', *International Interactions* 47, 5 (2021), pp. 855–872; Vidar Skretting, 'Pragmatism and purism in jihadist governance: The Islamic Emirate of Azawad revisited', *Studies in Conflict & Terrorism* (2021), DOI: 10.1080/1057610X.2021.2007562.
27. Niagalé Bagayoko, Boubacar Ba, Boukary Sangaré, Kalilou Sidibé, 'Gestion des ressources naturelles et configuration des relations de pouvoir dans le centre du mali: entre ruptures et continuité', (ASSN report, 2017).
28. Ahmad Salkida, 'How Boko Haram sustains operations through international trade in smoked fish', *HumAngle*, 26 April 2020, <https://humanglemedia.com/how-boko-haram-sustains-operations-through-international-trade-in-smoked-fish/> (6 January 2024); Malik Samuel, 'Boko Haram's deadly business: An economy of violence in the Lake Chad Basin' (ISS, Dakar, 2022).
29. Ed Stoddard, 'Competitive control?'.
30. Sarah Ladbury, Hamsatu Allamin, Chitra Nagarajan, Paul Francis, and Ukoha Ukiwo, 'Jihadi groups and state-building: The case of Boko Haram in Nigeria', *Stability: International Journal of Security and Development* 5, 1 (2016), pp. 1–19; Idayat Hassan, 'Rebel governance: A literature review of Boko Haram and the Islamic State in West Africa Province' (Report 1, NUPI, Oslo, 2020); Maman Inoua Elhadji Mahamadou Amadou, Vincent Foucher, 'Boko Haram dans le Bassin du Lac Tchad: le groupe Bakura, une résistance à la rationalisation du djihad', *Megatrends Afrika Note d'Analyse* 1 (2022), pp. 6-10.
31. Ed Stoddard, 'Revolutionary warfare? Assessing the character of competing factions within the Boko Haram insurgency', *African Security* 12, 3–4 (2019), pp. 300–329.

*Methodology*

This article engages in a structured and focused comparison of IS groups in West Africa.[32] This approach is focused in that it zooms in on a specific feature of a limited set of cases; and it is structured because it employs a common analytical framework and set of questions for each case, allowing for a systematic analysis and permitting us to observe and explain core similarities and differences. One further advantage of this methodology is that it is transferable; hence, it could equally be applied to other cases in Africa or elsewhere. It thus offers comparability, whilst also being grounded in in-depth, context-sensitive ethnographic research.

In this approach, the cases examined here—ISWAP and ISSP—broadly approximate a controlled comparison of divergent cases with a single core similarity,[33] that is: their common transnational allegiance. Both groups formally swore allegiance (*bayah*) to the IS group around the same time (2015–2016); were long considered to be two parts of the same West African Province; and report to the same office of the General Directorate of Provinces, where the IS global leadership is currently vested. Thus, at least from the perspective of IS, these two are the most closely related IS external provinces.

Other than that, however, the two groups operate in divergent geographical, ethnic, cultural, historical, and political contexts. Existing rebel governance theories would then prompt the expectation that distinct contextual features should result in dissimilarities in governance behaviours. By contrast, if the empirical analysis of the governance implemented by ISWAP and ISSP in different contexts reveals significant similarities, the plausibility of the hypothesis stressing the influence of transnational affiliations would be significantly enhanced.[34]

This view would be further corroborated in the case that ISWAP and ISSP's governance was to exhibit commonalities not only between themselves, but also vis-à-vis the governance fostered by ISIS when it was at its apogee in the Middle East. The main traits of that model have been extensively documented, allowing for an ideal-type of the IS governance to be defined for heuristic purposes. Its main features include: (i) a bureaucratic

32. Alexander L. George. 'Case studies and theory development: The method of structured, focused comparison', in Dan Caldwell (ed), *Alexander L. George: A pioneer in political and social sciences* (Springer, Cham), pp. 191–214.
33. Dan Slater and Daniel Ziblatt. 'The enduring indispensability of the controlled comparison', *Comparative Political Studies* 46, 10 (2013), pp. 1301–1327.
34. Of course, observing these behavioural analogies would not exclude that other pathways could also lead to the same outcome. Ruling out equifinality issues would however require process-tracing causal mechanisms, which lends itself poorly to cross-case comparisons, even more so when entailing ideational and ideological drivers of action. See: Andrew Bennett and Jeffrey Checkel (eds), *Process tracing, from metaphor to analytic tool* (Cambridge University Press, Cambridge, 2014).

structure, featuring centralized institutions, organized hierarchically, and reproduced locally;[35] (ii) limited engagement with civilians, if not for preaching (*dawa*) a moral order in which gender segregation stands out;[36] and in this framework, an emphasis on harsh, sharia-based justice provision which, while common to other jihadist formations,[37] lays a special emphasis on law enforcement, marked by the unique centrality of the *diwan* of public security and the Islamic police (*hisbah*);[38] (iii) the enforcement of a *zakat* system of tax collection, both for revenue extraction and symbolic subjugation purposes;[39] and (iv) some degree of service provision, mostly in the fields of education and health.[40] Based on this, the article's analytical framework compares the behaviour of ISWAP and ISSP along four governance areas which appear to be relevant for IS: (i) internal governance structures, (ii) rule, law, and order, (iii) political economy, and (iv) service provision.

While extensive documentary evidence has helped scholars understand the inner dynamics of ISIS governance in Iraq and Syria,[41] the same cannot be said for IS's Africa factions.[42] Our research has therefore relied on extensive qualitative data collection. Beyond the analysis of texts and other online materials, we conducted more than 80 semi-structured interviews in Niger (Niamey/Tillabery), Mali (Bamako), Nigeria (Maiduguri/Abuja), and online. Interviews were conducted between November 2019 and December 2023

35. Aymenn Al-Tamimi, 'The evolution in Islamic State administration: The documentary evidence', *Perspectives on Terrorism* 9, 4 (2015), pp. 117–129; Adam Baczko, Gilles Dorronsoro, Arthur Quesnay, and Maaï Youssef, 'The rationality of an eschatological movement: The Islamist State in Iraq and Syria', (Working Paper 7, The Program on Governance and Local Development, Washington DC, 2016); Matthew Bamber-Zryd, 'Cyclical jihadist governance'.
36. Adam Baczko, Gilles Dorronsoro, Arthur Quesnay, and Maaï Youssef, 'The rationality of an eschatological movement'; Mara R. Revkin and Elisabeth J. Wood, 'The Islamic State's pattern of sexual violence: Ideology and institutions, policies and practices', *Journal of Global Security Studies* 6, 2 (2020), pp. 1–20; Zacariah Mampilly, Megan A. Stewart, 'A typology of rebel political institutional arrangements'.
37. Brynjar Lia, 'Understanding jihadi proto-states', *Perspectives on Terrorism* 9, 4 (2015), pp. 31–41.
38. Aaron Zelin, 'The Islamic State's territorial methodology', (Research Note 29, The Washington Institute for Near East Policy, 2016); Adam Baczko, Gilles Dorronsoro, Arthur Quesnay, and Maaï Youssef, 'The rationality of an eschatological movement'; Aymenn Al-Tamimi, 'The internal structure of the Islamic State's *Hisba* apparatus', (MECRA report, 2018); Matthew Bamber-Zryd, 'Cyclical jihadist governance'.
39. Aaron Zelin, 'The Islamic state's territorial methodology'; Mara R. Revkin, 'What explains taxation by resource-rich rebels? Evidence from the Islamic State in Syria', *The Journal of Politics* 82, 2 (2020), pp. 757–764.
40. Aymenn Al-Tamimi, 'The evolution in Islamic State administration'; Adam Baczko, Gilles Dorronsoro, Arthur Quesnay, and Maaï Youssef, 'The rationality of an eschatological movement'; Matthew Bamber-Zryd, 'Cyclical jihadist governance'; Marta Furlan, 'Rebel governance at the time of COVID-19: Emergencies as opportunities for rebel rulers', *Studies in Conflict & Terrorism* 46, 8 (2023), pp. 1440–1463.
41. Haroro J. Ingram, Craig Whiteside and Charlie Winter (eds), *The ISIS reader: Milestone texts of the Islamic State movement* (Oxford University Press, Oxford, 2020).
42. A possible exception could be Abdulbasit Kassim and Michael Nwankpa, *The Boko Haram reader: From Nigerian preachers to the Islamic State* (Oxford University Press, Oxford, 2018). Yet, the volume is by now outdated and only marginally addresses governance.

by a team of five researchers. The combination of the researchers' diverse cultural backgrounds, including fluency in African and European languages, and longstanding field experience, helped supply context-sensitive lenses for a nuanced interpretation of the qualitative data collected. Interviewees were selected purposively (rather than probabilistically) based on their exposure to the jihadist groups under consideration, mostly coming from the countries in question. Snowball methods were then used to reach additional interviewees. Interview participants included academics, aid workers, community leaders, diplomats, journalists covering the conflict directly in the field, military officials, NGOs, and locally-based researchers with recent fieldwork experience in the relevant conflict-affected areas. In Nigeria, through the support of The Allamin Foundation and their Executive Director Hamsatu Allamin, we were able to gain access to 20 people who were either formerly associated with ISWAP (eight women and seven men who had a diversity of roles and were at different levels of the hierarchy) or recently lived in areas where they were present (two women and three men).[43] The Allamin Foundation—a respected peacebuilding organization—helped us access these individuals in a way that was safe for all concerned. The interviews were conducted directly by a member of our team with organizational and linguistic support from The Allamin Foundation. Given the sensitivity of the topics investigated, ethical and security research protocols were prioritized, including complete anonymity for the participants.[44]

### *Governance structures of ISWAP and ISSP*

Both ISWAP and ISSP are hierarchically organized with an overall leader—whose formal title is referred to as either Wali or Emir—presiding over the groups' shura councils (consultative body) and tasked with ideological and strategic guidance, as well as sub-group commanders based in different locations.

ISWAP's leader, Abu Musab al-Barnawi, has particular standing due to his extensive Qur'anic education, years of command experience, and from reportedly being the son of JASDJ founder Mohammed Yusuf.[45] This specific

43. The same was not possible in the case of ISSP, given the absence of functioning disengagement programmes for ISSP associates in the Central Sahel.
44. All respondents are anonymized through generic definitions. All efforts were made to triangulate sources, although this was not always possible.
45. Interview with conflict analyst, Abuja, September 2023. While al-Barnawi is thought to hold an overall leadership position for ISWAP, the direct leader of the group, reportedly appointed by al-Barnawi because of his religious knowledge, is thought to remain to be Ba Shuwa (communication with Nigerian conflict analyst in Abuja, February 2024), however some sources claim he was killed in early 2024 (Ndahi Marama, 'Nigerian ISWAP leader, Ba'a Shuwa, killed,' 6 January 2024, <https://www.vanguardngr.com/2024/01/nigerian-iswap-leader-baa-shuwa-killed/> (19 July 2024). Equally some sources also claim that al-Barnawi has been killed.

combination contributes to al-Barnawi's prominence not only within ISWAP but in Africa as a whole: he is reportedly heading (alongside ISWAP's Abubakar Mainok, aka Abu Bilal) the *al-Furqan* regional office of IS, comprising both ISWAP and ISSP;[46] and in this capacity coordinates with the other IS regional office in Africa, *al-Karrar*, based in Somalia.[47]

ISWAP's structure is, at the time of this research, reportedly organized into two distinct provinces in the Lake Chad Region, with one headed by Ba Shuwa and another by Mustapha Umar.[48] ISSP's long-time leader was Adnane Abu Walid al-Saharawi, the former deputy of AQIM (al-Qaeda in Islamic Maghreb)'s Mokhtar Belmokhtar, before he oversaw the transition from al-Qaeda-leaning MUJAO (Movement for the Oneness of Jihad in West Africa) to IS. Like al-Barnawi, al-Saharawi commanded centrally, while a handful of lieutenants—who mostly hailed from the Saharawi networks and local Fulani, Daoussahak, and Arab communities—led operations in specific locations. Al-Saharawi's former al-Qaeda links were viewed with extreme suspicion by IS core leaders, which in part explains ISSP's early subjection to ISWAP and late recognition as a fully-fledged province.[49]

ISWAP's sub-group commanders comprise ISWAP's overall decision-making shura council. Commanders choose fighters and are responsible for their conduct and welfare. Promotion to senior positions, including local commander posts, is shaped in large part by battle performance.[50] Each sub-group has its own structure that mirrors the central one[51] but it is based in a given location.[52] This includes a local shura, with military commanders, judges, and individuals responsible for taxation and other revenue collection.[53] While women play important (yet overlooked) roles within ISWAP and ISSP, decision-making is the preserve of men. Indeed, a woman's status depends on her husband and male family members.

ISWAP has, however, seen a looser command and control in recent years. While the overall ISWAP Shura retains control, in practice, the picture has

46. Vincent Foucher, 'Boko Haram. Mapping an evolving armed constellation' (UNIDIR, Geneva, 2024).
47. Caleb Weiss and Lucas Webber, 'Islamic State-Somalia: A growing global terror concern', *CTC Sentinel* 17, 8 (2024), pp. 12–21.
48. Vincent Foucher, 'Boko Haram'.
49. Aaron Zelin and Sarah Cahn, 'Exploiting a "vast jihad arena". The Islamic State takes territory in Mali' (*Policy Notes* 141, The Washington Institute for Near East Policy, Washington DC 2023).
50. Interview with conflict reporters, Abuja and online, September 2023.
51. Interview with Nigerian conflict analyst with extensive experience in Borno State, Abuja, September 2023.
52. These locations include the immediate vicinity of the Lake, the Sambisa Forest in Southern Borno State, the Alagarno Forest south of Maiduguri and the 'Timbuktu Triangle' which is to the West of Maiduguri (Interview with conflict reporter, Abuja, September 2023). ISWAP is also active along the northern border with Niger and Borno's southern border with Cameroon.
53. Interview with Nigerian conflict analyst with extensive experience in Borno State, Abuja, September 2023; Vincent Foucher, 'Boko Haram'.

become more complicated.[54] Despite having had a highly organized hierarchical structure, since ISWAP seized former JASDJ territory following their attack against Abubakar Shekau (reportedly under IS instruction), power has shifted to sub-groups, with ISWAP implementing a series of reforms that delegated power to local leaders.[55] This was done partly out of practical necessity, rather than a change in their overall goals and approach, allowing former JASDJ commanders to feel like they were not subjugated within ISWAP.[56] The effect has nevertheless been a somewhat weaker adherence to ISWAP's governance rules.

By contrast, ISSP has become more centralized in recent years, albeit starting from a lower baseline. In 2020, ISSP became the primary target of an enhanced French counterterrorist campaign supported by Sahelian states. This culminated in the killing of Abu Walid al-Saharawi and the neutralization of many of his lieutenants, including Abdelhakim al-Saharawi (reportedly Abu Walid's nephew), Almahmoud ag Baye, (alias Ikaraï), Issa Saharawi, and Dadi Ould Chouaib (alias Abou Dardar). Following this, ISSP struggled to adopt a new leadership, leaving the group reliant on semi-independent decentralized leaders who were responsible for operations (resources, mobilization, selecting targets) in their respective areas,[57] leading to widespread abuses against civilians.

Since the French withdrawal in 2023, the picture appears to be changing. Our data suggest that Mohamed Ibrahim (Ibba) al-Saharawi is the new ISSP leader, reportedly designated directly by IS core leaders.[58] Like in ISWAP, he presides over a shura council and acts alongside the supreme *cadi* (Islamic judge) Abou Albara al-Saharawi[59] and leaders of offices (*diwan*) entrusted with functional areas of responsibility (e.g. logistics or recruitment). Like ISWAP, ISSP's central governance structure is reproduced in different locations of influence.[60] A certain fluidity continues to characterize the number and leadership of these zones, however. Local ISSP leaders (such as Moussa

54. Interview with Nigerian conflict analyst with extensive experience in Borno State, and interview with conflict reporter, Abuja, September 2023.
55. Interview with conflict reporter, Abuja, September 2023.
56. *Ibid.* This suggests an interesting evolution vis-à-vis what has been previously documented, e.g. in Vincent Foucher, 'Boko Haram dans le Bassin du Lac Tchad'.
57. Interview with resource person, and interview with security expert, Niamey, October 2022.
58. Interviews with resource persons, Niamey, October 2022; and interview with security expert, online, November 2023.
59. In stating this, we consciously depart from the perhaps predominant view that Abou Albara is in fact the supreme leader of ISSP. See: Héni Nsaibia: 'Newly restructured, the Islamic State in the Sahel aims for regional expansion', *ACLED analysis*, 30 September 2024. <https://acleddata.com/2024/09/30/newly-restructured-the-islamic-state-in-the-sahel-aims-for-regional-expansion/> (4 December 2024); Center for Strategic Studies, 'The shifting front of militant islamist violence in the Sahel', 7 April 2025. <https://africacenter.org/spotlight/militant-islamist-violence-sahel/> (4 April 2025).
60. Interview with resource person, online, November 2023. See also: Héni Nsaibia: 'Newly restructured, the Islamic State in the Sahel aims for regional expansion'.

Moumini, Perodji Jouldé, Oussama Madalo, and Oubel Boureima, as well as local *cadis* like Youssouf Ould Chouaib—Dadi's brother—and Saidou Tongomayel Cissé) still enjoy relative autonomy. Nevertheless, it is reported that the ISSP supreme leader can order his subordinates to supply men or enforce certain decisions. The same applies to the ISSP supreme *cadi*.[61]

Over time, therefore, we note that both ISWAP and ISSP's internal structures have converged somewhat, albeit from different starting points: ISSP, which started from a decentralized and somewhat inchoate structure, has become more centralized, whereas the formerly more centralized ISWAP has seen a provisional weakening of command and control. Overall, the internal governance structures of both provinces feature considerable similarities, both between themselves and vis-à-vis the ISIS model. These include a supreme leader flanked by a shura council and offices with functional competences, shaping a bureaucratic structure that is organized hierarchically and reproduced locally. These findings tend to corroborate the hypothesis that the groups' governance is shaped more by adherence to global ideology and its models than by local specificities.

### *Rules, law, and order*

The main aim of both groups appears to be to impose a religious-political order based on an uncompromising interpretation of hardline Salafism. Accordingly, both ISWAP and ISSP claim to fight against modern statehood, post-colonial regimes, and democracy, as well as the associated corruption, inequality, immorality, and lack of government concern for populations perceived to be connected with the former. Ultimately, both groups are seeking to bring about the establishment of a caliphate and the implementation of their interpretations of the sharia. Abundant qualitative data from both the Lake Chad and the Central Sahel regions confirm that, for both groups, any cooperation with state actors is strictly forbidden and punishable even with death. In the same vein, state symbols have been banned, state institutions shut, and state officers forced to quit. Local customary authorities are viewed with suspicion and forced to either leave or agree to comply with the Islamic State provinces' rules and governance.

ISSP reportedly forces local communities living in the shadow of its influence to join and support the movement's struggle by providing fighters, intelligence, and resources, claiming that jihad is an individual duty.[62] It also recently started to encourage those living under its rule to perform a

61. Interview with resource person, and interview security expert, online, November and December 2023.
62. Interview with non-state security actor, Niamey, October 2022.

*mouhadjira*, the collective migration of the mujahideen and their families to the lands of the IS in order to live in compliance with religious precepts.[63] Quite similarly, ISWAP makes no conceptual distinction between fighters and (male) civilians: any fighting age male, including young teenagers, may be expected to fight.[64] Those repeatedly refusing to take part in operations risk being killed.[65] Nevertheless, ISWAP gives local people the choice to leave for safer areas, including those controlled by the government.[66]

ISSP also seems to endorse a takfirist doctrine, which considers anyone opposing such objectives as an unbeliever who can be excommunicated and possibly executed. This includes local state security forces, civilian authorities, foreign actors, non-state armed groups of different ideological obedience, and competing jihadist formations such as al-Qaeda-leaning JNIM.[67] Meanwhile, ISWAP has tended to be more open to civilian neutrality, attacking only those who support the state—such as security forces, community militia members collaborating with security forces, those who pass on intelligence, and humanitarian aid workers.[68] Over time, some commanders no longer maintain this distinction and violence against civilians has increased.[69]

A gender-segregated order is the most visible manifestation of efforts to shape a self-styled religious-political order by IS factions. Both groups aim to reconfigure gender relationships and restrict interactions between people of different genders. They ban wedding celebrations, condemn ostentation, and put a cap on dowry.[70] They also impose clearly demarcated gender roles, with most men expected to participate in combat and provide for the family, while women are responsible for reproducing jihad by caring for the household and family, including the moral education of children.[71] Both groups uphold the prohibition on extra-conjugal gender-based violence. Although violations of such norms are far from infrequent, in a few cases ISSP has proved willing to punish offenders, including those among its ranks.[72]

63. Guillaume Soto-Mayor and Boubacar Ba, 'Generational warfare in the Sahel: The Khilafa Cubs and the dynamics of violent insurgency within the Islamic State Province' (report by the Working Group on Children Recruited by Terrorist and Violent Extremist Groups, New York, 2023).
64. Interview with conflict reporter based in Borno State, online, September 2023.
65. Interview with man formerly associated with ISWAP, Maiduguri, June 2023
66. Interviews with woman who had recently lived in areas with significant ISWAP presence, Maiduguri June 2023.
67. Guillaume Soto-Mayor and Boubacar Ba, 'Generational warfare in the Sahel'.
68. Interview with people formerly associated with ISWAP and civilians formerly living in territories with their presence, Maiduguri, June 2023.
69. Interview with people formerly associated with ISWAP and civilians formerly living in territories with their presence, Maiduguri, June 2023.
70. Laura Berlingozzi and Luca Raineri, 'Reiteration or reinvention? Jihadi governance and gender practices in the Sahel', *International Feminist Journal of Politics* 25, 5 (2023), pp. 843–866.
71. Guillaume Soto-Mayor and Boubacar Ba, 'Generational warfare in the Sahel'; Interviews with people formerly associated with ISWAP and civilians formerly living in territories with their presence, Maiduguri, June 2023.
72. Interview with security expert, online, December 2023.

Similarly, some ISWAP leaders have provided women with abusive husbands with aid, stressing the need for what they qualify as 'equitable' marital relationships where men take care of wives and women listen to their husbands. Men were told they would be punished for mistreatment of wives, and women were encouraged to report this kind of behaviour.[73] Under both groups' governance, women abide by different rules of behaviour, need to be married, and are subjected to more restrictions, including enforced seclusion, and—especially in the case of ISWAP—surveillance of those suspected of wanting to escape.[74]

However, governance has proved wavering and at times volatile for both groups. Rather than imposing adherence to clearly defined and unchanging rules, ISSP seems intent on projecting a self-styled order in different spheres of Sahelian people's lives. ISWAP also showed some variance in governance practices and the implementation of rules, with commanders taking different approaches in response to external conditions.

ISSP and ISWAP endeavour to ensure their rules are known and respected. Both engage in preaching (*dawa*) their goals and ensure the diffusion and adoption of their worldviews to new recruits, existing members, and civilians (*awam*). Preaching and sermons are organized in public spaces—mosques, meeting sites, markets, and gold mining areas—or distributed in leaflets and WhatsApp channels. Gender-segregated sermons are one of the few regular occasions where women in ISWAP can congregate. In these ways, fighters, loyal imams, and co-opted religious scholars address local people to provide, as numerous interviewees relayed, 'the accurate information' about themselves, their aims, and what Islam requires of them. Both groups appear focused on stressing the difference between their own intentions and the behaviour of other jihadist groups who have been operating in the region, including IS provinces' previous incarnations. ISSP, possibly marking its distance from ISGS behaviour and the bitter legacy it left in the Central Sahel, claims that its goal is not to abuse people but to 'create the conditions for life in the Islamic State'.[75] ISWAP stresses the difference between the indiscriminate civilian killing and predation carried out by JASDJ and its own aim to protect populations by guiding them in the way of Islam.[76] In addition, ISWAP's and ISSP's training camps inculcate ideology, rules, and norms to new recruits, a significant number of whom are reportedly children. Behavioural and psychological conditioning, however, foster the normalization of violence, making cognitive

73. Interview with woman formerly associated with ISWAP, Maiduguri, June 2023.
74. Interviews with people formerly associated with ISWAP, Maiduguri, June 2023.
75. Abd'Allah Amachagh, 'Dans le nord-est du Mali, l'État islamique en voie de « normalisation »? ', *Afrique XXI*, 13 November 2023, <https://afriquexxi.info/Dans-le-nord-est-du-Mali-l-Etat-islamique-en-voie-de-normalisation> (7 June 2024).
76. Interview with people formerly associated with ISWAP, Maiduguri, June 2023.

radicalization less the first driver of jihadist mobilization than the outcome of normative socialization.[77]

In addition, ISSP and ISWAP attempt to entrench their local governance by providing some form of socio-economic order and protection. Since the early phases of its rooting in Liptako-Gourma, ISSP protégés mainly included local Fulani pastoralists allegedly suffering from raids, banditry, cattle theft, overall insecurity, and a lack of access to justice.[78] In 2020–2021, the exacerbation of ethnic polarizations manifested the inherent tension between order and sectarianism, and protection increasingly turned into a racket. However, the progressive consolidation of its military grip in some areas, albeit at huge humanitarian costs, has left ISSP's socio-economic order unchallenged. In the Malian region of Ménaka, for instance, ISSP has, since 2023, ostensibly (re-)started to counter banditry, prevent raids, fight theft, secure transhumance, and protect markets and their supplies.[79] All disruptions to orderly economic transactions are severely punished, in accordance with sharia prescriptions. ISSP's governance of natural resources, however, remains quite unsophisticated, as it mainly consists of the abolition of all pre-existing restrictions to access natural resources. Whether customary or state-based, these were portrayed by interviewees as 'colonial enclaves' that alienate rural communities to the advantage of urban elites tied to power networks. Accordingly, ISSP has boasted its endeavour to allow—for dispossessed groups, first and foremost its own members—unimpeded access to central Mali's pasturelands, Ménaka's livestock, Burkina Faso's goldmines, and Benin's natural conservancies.[80] Eventually, this posturing as a provider of socio-economic order may lead to a greater enforcement of property rights.

ISWAP has also provided security to those it considers as living under its protection. Its fighters reportedly chase down those engaged in theft and banditry, return stolen goods and animals to their owners, punish rape and other forms of sexual violence, and guard crops and farms during planting and harvest.[81] ISWAP is seen as expending energy and time to help civilians in this way because Allah prohibited theft and to win people's trust relative to the government.[82] Respondents also spoke of ISWAP protecting civilians

77. Guillaume Soto-Mayor and Boubacar Ba, 'Generational warfare in the Sahel'.
78. International Crisis Group, 'Sidelining the Islamic State in Niger's Tillabery' (Africa Report 289, ICG, Brussels/Dakar, 2020).
79. Abd'Allah Amachagh, 'Dans le nord-est du Mali'; Héni Nsaibia: 'Newly restructured, the Islamic State in the Sahel aims for regional expansion'.
80. Edoardo Baldaro and Yida Diall, 'The end of the Sahelian exception: Al-Qaeda and Islamic State clash in central Mali', *The International Spectator* 55, 4 (2020), pp. 69–83; Luca Raineri, 'Gold mining in the Sahara-Sahel: The political geography of State-making and Unmaking', *The International Spectator* 55, 4 (2020), pp. 100–117.
81. Interviews with civilians who had recently lived in areas with significant ISWAP presence, and with people formerly associated with ISWAP, Maiduguri June 2023.
82. Interviews with civilians who had recently lived in areas with significant ISWAP presence, and with people formerly associated with ISWAP, Maiduguri June 2023.

from JASDJ incursions, destruction, and harvest theft.[83] The strategic aim of these undertakings is explicit: as one person formerly associated with ISWAP said, 'Whenever we do good for the people, they will not believe in the government but believe more in us. I have seen this happen many times.'[84]

Both ISWAP and ISSP appear intent on entrenching their influence by posturing as providers of (sharia-based) justice and law and order. With a view to helping cement and enforce their governance rules, both groups have promoted the establishment of Islamic courts and judges (*cadis*) and Islamic police units (*hisbah*) in their respective areas of influence.

In the Lake Chad area, ISWAP's *hisbah* is responsible for enforcing rules and maintaining law and order. Offenders are brought before the *cadis*, who oversee investigations and relatively sophisticated trials with witnesses, confessions, or other evidence needed in order for punishment, set according to Islamic law, to be meted out.[85] While punishments tend to be harsh, enforcement varies, depending on the age, position, and level of knowledge of the offender and the nature of the rule violated. There is, for example, some leniency towards children, unaware civilians, or incapacitated fighters, or during times of economic hardship.[86] Women can either be punished by the group or at the discretion of their husbands: for example, trying to exit the group could lead to imprisonment and separation from their children to prevent another escape attempt, while leaving the house in search of food could result in physical violence from husbands.[87] There is a culture of blaming women; for example, stating that domestic violence is due to their refusal to obey their husbands or undertake household tasks. In addition, requiring women to pay money for divorce compels them to stay in abusive marriages.[88]

In the Central Sahel, *hisbah* first emerged in 2020, and is now quite widespread across the territories where ISSP projects its influence. Its members are reportedly recruited owing less to ethnic affiliations than to ideological loyalty. They typically get around by motorbike, may carry light weapons, and are sometimes recognizable by their coloured waistcoat.[89] *Hisbah* units are organized according to ISSP's zones, and they report to the zone's main *cadi*. The *cadis'* rulings are typically delivered and implemented in public, and often entail sharia-compliant punishments such as flagellation, amputation, stoning, beheading, floggings, or immolation. Such harsh punishments

83. Interviews with civilian who had recently lived in areas with significant ISWAP presence, and with man formerly associated with ISWAP, Maiduguri June 2023.
84. Interview with man formerly associated with ISWAP, Maiduguri June 2023.
85. Interviews with people formerly associated with ISWAP, Maiduguri, June 2023.
86. Interviews with men formerly associated with ISWAP, Maiduguri, June 2023.
87. Interviews with people formerly associated with ISWAP, Maiduguri, June 2023.
88. Interviews with women formerly associated with ISWAP, Maiduguri, June 2023.
89. Interview with resource person, online, November 2023.

are rationalized as a deterrent against the socio-economic evils of anarchy, corruption, and decay.[90] Civil matters may grant a right to appeal a court's decision, unlike criminal matters.[91] Thus, both in Lake Chad and in the Central Sahel, the public administration of exemplary judgements and punishments by IS *cadis* provides bystanders with a foretaste of the new order and its rules, which contributes to building legitimacy, fostering compliance, and deterring defections.[92]

Overall, this analysis of how ISWAP and ISSP enforce rules, law, and order in their respective areas of influence highlights both analogies and differences. Both groups antagonize their respective states and their governance, and emphasize the individual obligation to support the jihad, just as ISIS did.[93] ISWAP, however, appears more inclined than ISSP to afford leniency to civilians and accept neutrality. Both groups are intent on preaching (*dawa*) and enforcing a moral order based on their interpretation of the sharia. This chiefly manifests itself through a strictly gender-segregated order, which, however, is common not only to IS provinces but also to virtually all jihadist organizations, including the al-Qaeda leaning West African affiliates.[94] More specific to the IS approach, though, both groups increasingly strive to posture as local communities' protectors against banditry—admittedly with varying degrees of success—and to this end, the *hisbah* appears as a central institution to both ISWAP and ISSP governance efforts. In conclusion, while similarities between ISWAP and ISSP do exist in the domain of rules, law, and order, available data only partly support the hypothesis of a deliberate alignment with the IS global model.

### *Political economy and governance of revenue generation*

Both ISWAP and ISSP generate revenues by leveraging the local economies of the areas in which they operate. While the sources of revenues may differ depending on the specificities of local livelihoods, some remarkable similarities characterize the practices of value extraction. For both groups, in fact, a veneer of ideological claims appears to underpin and legitimize what arguably amounts to protection rackets, in which taxation, predation, and control overlap and intertwine. The cornerstone of this system is the enforcement of *zakat* collection. The *zakat* is one of the pillars of Islam whereby anyone

90. Interview with security expert, online, December 2023.
91. Interviews with resource person and security expert, online, November and December 2023.
92. Interviews with resource person and security expert, online, November and December 2023.
93. Adam Baczko, Gilles Dorronsoro, Arthur Quesnay, and Maaï Youssef, 'The rationality of an eschatological movement'.
94. Laura Berlingozzi and Luca Raineri, 'Reiteration or reinvention?'.

over a certain wealth threshold must donate a percentage of their assets (usually 2.5 percent) to help those most in need. In the context of jihadi governance, the levying of *zakat* formalizes the armed group's authority over the community that must pay this compulsory tax.

ISWAP has developed a relatively sophisticated system to levy *zakat* on Lake Chad communities. This is reportedly led by the *Diwan al-Zakat* (Zakat Collection Department) and coordinated by a specific Emir.[95] Respondents report that in the past, when *zakat* collection department members were found guilty of embezzlement, ISWAP promptly caught and punished them.[96] Customary village authorities who agree to cooperate with ISWAP can also be tasked with collecting the *zakat* on behalf of the group.[97] *Zakat* collection abides by the (group's interpretation of) Islamic tradition: rates are fixed at 2.5 percent of one's assets, sometimes paid in money, but more commonly in kind (e.g. a 1-year-old cow if the person has 30 cows, one sheep if he has 5 camels, and 1 out of 10 bags of harvest).[98] Collection takes place once a year—after harvest for farm produce—and receipts are provided on payment.[99] The main economic activities taxed by ISWAP include fishing, farming, and livestock rearing. ISWAP depicts *zakat* as a religious duty, referencing *hadith* where people who refused to pay *zakat* were killed.[100] According to a former ISWAP *zakat* collection department member: 'If they refuse, we will preach to them that this is what God says in the Qur'an and if they still refuse, we will use whatever means to collect it, even if this means we use force.'[101]

IS's al-Naba newsletter reported that in 2021 ISWAP had collected 51.9 million Naira in *zakat* and claimed that a portion of this had been distributed to the poor over Ramadan.[102] While these figures and plans should be treated with caution, this claim indicates ISWAP's ambition to be seen as providing some form of predictable and beneficial economic governance. Several interviewees confirmed the perception that the *zakat* indeed goes to the needy: '*Zakat* will be given to old women, women who have lost their husbands, and the children. For the others, they would give to disabled people or the needy—male or female. The Emir is the one who selects, as he knows

95. Kunle Adebajo, 'New info on *zakat* collection, distribution throws light On ISWAP's revenue model', *HumAngle*, 28 May 2021. <https://humanglemedia.com/new-info-on-zakat-collection-distribution-throws-light-on-iswaps-revenue-model/> (15 June 2024).
96. Interview with man associated with ISWAP, Maiduguri, June 2023.
97. *Ibid.*
98. Kunle Adebajo, 'New info on zakat collection'.
99. Interview with former member of ISWAP's *zakat* collection department, Maiduguri, June 2023.
100. Interviews with civilians who had recently lived in areas with ISWAP presence, Maiduguri, June 2023.
101. Interview with former member of ISWAP's *zakat* collection department, Maiduguri, June 2023.
102. Kunle Adebajo, 'New info on zakat ollection'.

everyone in town.'[103] Respondents spoke of ISWAP distributing food during times of shortage and providing money during celebrations such as Eid.[104]

ISSP, too, is engaged in *zakat* tax collection, namely targeting local communities' livestock. This activity has long been carried out haphazardly, with little to no coordination, supervision, or regulation by the group's leadership.[105] As a result, cases of double taxation and abuses have been widespread, with ruthless implementation making militants appear like extortionary bandits in the eyes of local dwellers.[106] In early 2021, for instance, ISSP's imposition of taxes and confiscation of livestock in West Niger was met with resistance by local populations. ISSP responded by attacking the insubordinate villages and assassinating their customary authorities, leading to population displacement and growing discontent in local communities.[107] More recently, however, *zakat* collection by ISSP has become more regulated,[108] with designated collectors issuing receipts to provide evidence of the payment of the tax.[109]

In exchange for paying tax such as *zakat*, ISWAP and ISSP provide forms of protection.[110] For ISWAP, the protection of economic activities represents not only a source of revenue but also a way to distinguish its governance from the ruthlessness and looting performed by its local rival, JASDJ.[111] Shortly after it splintered from JASDJ in 2016, in fact, ISWAP sent emissaries to the IDP camps where Lake Chad communities were displaced. ISWAP reportedly asked them to return home to resume their activities, including trade, fishing, and farming of red pepper. Many households heeded this call and returned home in preference to the harsh life at the IDP camps. The returnees were then provided security to continue their trade, including safe routes for taking their goods to designated markets, especially outside of Nigeria. In return, the fishermen and traders involved in the fish business paid taxes on every carton of smoked fish and every bag of pepper they took

103. Interview with civilian who had recently lived in areas with ISWAP presence, Maiduguri, June 2023.
104. Interview with people associated with ISWAP, Maiduguri, June 2023
105. Edoardo Baldaro and Yida Diall, 'The end of the Sahelian exception'.
106. Reports by local dwellers, regions of Tillabéry (Niger) and Sahel (Burkina Faso), June–July 2022.
107. Héni Nsaibia and Jules Duhamel, 'Sahel 2021: Communal wars, broken ceasefires, and shifting frontlines', *ACLED* report, 17 June 2021, <https://acleddata.com/2021/06/17/sahel-2021-communal-wars-broken-ceasefires-and-shifting-frontlines/> (15 October 2023).
108. Interview with resource person in the region of Tahoua (Niger), online, December 2023.
109. Ibrahim Yahaya Ibrahim, 'Évaluer l'impact de l'État islamique dans le Grand Sahara (EIGS)', *Africacenter* webinar, 2 June 2022. <https://africacenter.org/fr/programs/fr-202206cve-evaluer-impact-etat-islamique-grand-sahara-eigs/> (7 June 2024).
110. William Assanvo, 'La criminalité organisée alimente-t-elle les groupes terroristes dans le Liptako-Gourma? ', *ISS Today*, 10 December 2019) <https://issafrica.org/fr/iss-today/la-criminalite-organisee-alimente-t-elle-les-groupes-terroristes-dans-le-liptako-gourma> (14 June 2024).
111. Ed Stoddard, 'Competitive control?'.

to the market.[112] ISWAP also levies taxes on farming and livestock rearing in return for protection.

ISSP, too, has tried to posture as a protection provider, yet more recently and less systematically than ISWAP. In particular, ISSP has entrenched itself in the Liptako-Gourma and developed some local legitimacy by offering protection to communities suffering from cattle rustling by their communal rivals. The extortionary nature of this arrangement soon emerged, though, as local herders have no choice but to cooperate with the ISSP by paying *zakat* or see their herds confiscated and resold. In addition, ISSP appears to resort to extortion and the extraction of value from trade convoys transiting through the area it projects its influence over.[113] Transporters are required to pay a protection fee if they want to transit, for instance, from Gao and Ménaka to Niamey or Tahoua.

Lastly, ransoming is an important source of revenues for IS provinces in West Africa, as well as a tool to project influence and instil compliance. ISWAP has long engaged in kidnappings for ransom.[114] This activity is profit-oriented, yet also rationalized as a tool to instil discipline and punish offenders: 'They [ISWAP] do not kidnap anyhow but arrest kidnappers and armed robbers and whenever they catch these people, they […] take money from these kidnappers.'[115] Abductions are also viewed as helping achieve tactical gains, such as prisoner swaps. This tactic came to global attention with the mass kidnapping of schoolgirls from Chibok Government Girls Secondary School in April 2014. As a former ISWAP militant interviewed for this research put it: 'Whatever amount of money, you cannot bring the government to release your commander, but whenever you abduct schoolgirls or security personnel, the government must act, so that is the only reason we are doing this.'[116]

ISSP, for its part, appears more focused on stealing livestock and ransoming herders. In particular, cattle rustling provides one of the primary sources of funding for ISSP.[117] A recent report argues that, 'In northern Mali, the concomitant rise in violence and cattle rustling since 2019 is largely explained

112. Ahmad Salkida, 'How Boko Haram sustain operations through international trade in smoked fish', *Premium Times*, 26 April, 2020, <https://www.premiumtimesng.com/news/headlines/389916-how-boko-haram-sustain-operations-through-international-trade-in-smoked-fish.html?tztc=1> (10 October 2023).
113. Interview with a security expert based in Niger, Dakar, September 2023. See also: Global Initiative Against Transnational Organized Crime, 'IS Sahel: Consolidating territory and reviving economies', *Risk Bulletin* 11, 2024.
114. Malik Samuel, 'Boko Haram's deadly business: An economy of violence in the Lake Chad Basin', *ISS West Africa Report*, 5 October 2022, <https://issafrica.org/research/west-africa-report/boko-harams-deadly-business-an-economy-of-violence-in-the-lake-chad-basin> (23 June 2024).
115. Interview with man associated with ISWAP, Maiduguri, June 2023.
116. Interview with man associated with ISWAP, Maiduguri, June 2023.
117. Interview with security specialists and former military, Abidjan, October 2023.

by the expansion of ISSP operations in the Gao and Ménaka regions.'[118] Reflecting the integration of Sahelian jihadists with regional trade networks, the looting of livestock is one of the group's most favoured practices due to the ease with which livestock can be resold. Cattle rustling, or even the threat thereof, is also a means of pressure or reprisal against communities that resist ISSP rule. The unbearable risk of being deprived of an essential means of subsistence makes cattle rustling the cornerstone of ISSP's protection racket. It is difficult to quantify the revenue generated by ISSP's looting of Central Sahel herders, but interviewees put the figure into millions of dollars.[119]

Overall, both groups leverage *zakat* for both fundraising and disciplining purposes, in line with IS approach at the global level. Revenue collection (and redistribution) is more systematized in the case of ISWAP. ISSP's revenue collection looks relatively embryonic in comparison, often resembling racketeering and mere plundering. Yet one notes explicit efforts by ISSP to depart from the abusive practices that have long prevailed. While existing reports suggest that this outcome is context-dependent, the ambition to adhere to the IS global model is also plausible—and not incompatible with other explanations.

### *Provision of services*

ISWAP spends considerable resources on the provision of services to its members and to civilians living in its areas of influence. According to local respondents, these services include healthcare, education, and protection. By contrast, in Central Sahel, the construction of an Islamic State remains volatile and inchoate. Accordingly, the emerging willingness to shape governance is not yet matched by a credible capacity to provide adequate services to the population. Recent reports suggest, however, that embryonic forms of service provision are beginning to take shape.[120]

Healthcare provision by ISWAP suffers from patchy quality and availability, yet, where present, it is reportedly free for all. While first aimed at fighters, it also addresses the people's health needs by distributing medicines, performing injections, and even carrying out home visits.[121] Drugs are mainly supplied through the looting of hospitals.[122] Expertise is traced back to a doctor who was abducted by the group a decade ago and has reportedly

118. Flore Berger, 'Locked horns: Cattle rustling and Mali's war economy' (Research Report, Global Initiative Against Transnational Organized Crime, Geneva, 2023), p. 16.
119. Interview with a security specialists based in Niger, Dakar, September 2023.
120. Abd'Allah Amachagh, 'Dans le nord-est du Mali'; Aaron Zelin and Sarah Cahn, 'Exploiting a "vast jihad arena"'.
121. Interviews with civilians who had recently lived in areas with significant ISWAP presence, Maiduguri, June 2023.
122. Interview with man associated with ISWAP, Maiduguri, June 2023.

trained others to be healthcare workers, including women, so that women have access to treatment.[123] When either is lacking, traditional methods come in handy, and people rely on local herbs or childbirth attendants with limited informal training.[124]

ISSP's healthcare provision is only starting to surface where the group's grip is the firmest, such as in Mali's Ménaka region. Here, ISSP has reportedly leveraged its own ties with traders to resupply local markets and clinics. In some villages, ISSP militants have directly distributed medicines and water for free to the population and refurbished some village health centres while ensuring the staff remuneration required to keep them running.[125]

In the field of education, the discrepancy between ISWAP's and ISSP's modes of governance is even greater. In ISWAP's territories in the Lake Chad region, children attend schools from the ages of approximately 6 to 15 years for girls and to 17 years for boys, ahead of being married or trained as fighters. Schools are gender segregated and focus on religious instruction rather than vocational training.[126] On the other hand, ISSP does not (yet) appear to systematically enlist children in schools. At best, one notices growing efforts to entice young boys into joining ISSP's training camps for a few weeks, in which basic ideological and military training is delivered before battle deployment.[127]

Lastly, as discussed above, both ISWAP and ISSP devote considerable efforts to advertise their capacity to provide protection, law, and order. They emphasize how the IS's governance in this regard is different from both the alleged corruption of the state, and the brute violence, mistreatment, and predation of rival non-state armed groups, including JASDJ in the Lake Chad, and JNIM or Tuareg armed groups in the Central Sahel. Accordingly, *hisbah* units are tasked with ensuring norms compliance, fighting banditry, protecting markets, securing roads, and returning stolen assets. As one woman from Maiduguri reported, 'They [ISWAP] would follow and get our things back from any bandit or anyone staying outside the perimeter who comes to steal from us… There have been many cases like this in my community.'[128] Similarly, recent observations suggest ISSP's growing efforts to return stolen assets, thereby departing from the predatory behaviour prevailing before.[129]

123. *Ibid.*
124. Interviews with people associated with ISWAP, Maiduguri, June 2023.
125. Abd'Allah Amachagh, 'Dans le nord-est du Mali'.
126. Interview with people associated with ISWAP, Maiduguri, June 2023.
127. Guillaume Soto-Mayor and Boubacar Ba, 'Generational warfare in the Sahel'.
128. Interview with woman civilian who had recently lived in areas with ISWAP presence, Maiduguri, June 2023.
129. Interview with security expert, online, December 2023.

Overall, ISWAP's and ISSP's service provision remains limited, and chiefly focused on health and education. This is broadly consistent with the global IS model. Yet in these domains, ISWAP's capacity—or perhaps willingness—appears much greater than ISSP's. The latter exhibits an embryonic convergence, which, however, remains too limited to support the hypothesis of global drivers being at play here.

## *Conclusion*

This article has put forward a structured, focused comparison of the governance implemented in two provinces of the Islamic State in (West) Africa—ISWAP and ISSP—with a view to assessing the relative weight of transnational affiliations and local factors in shaping jihadist groups' behaviour.

Several relevant observations follow from this study. The internal governance of both groups tends to abide by a similar structure, with an emir on top, seconded by a supreme *cadi* and surrounded by a shura, which is replicated at the local level. While ISWAP used to be more centralized, ISSP has recently become more cohesive, thereby making the two groups converge in the middle of the spectrum. The convergence and alignment with IS prescriptions seem to indicate the relevance of transnational affiliations in this domain.

Both groups claim to fight for the establishment of a caliphate and the implementation of a strict interpretation of sharia, against the post-colonial states, as well as their rulers and international supporters. Within this undertaking, ISWAP in theory accepts civilian neutrality, while ISSP seems to adopt a more uncompromising stance, inspired by the *wala wa-l-bara* (loyalty and disavowal) doctrine, which considers all those who do not explicitly support it as enemies and apostates. Both jihadist formations, however, resort to similar tools of propaganda, outreach, and indoctrination to advertise their goals and norms.

In both provinces, the new religious-political governance manifests itself chiefly through the imposition of a gender-segregated order and the payment of the *zakat*. ISWAP has made efforts to present itself to local communities as less predatory than competing armed actors in the Lake Chad area, be they Nigerian state forces or JASDJ. ISSP, for its part, has indulged more in extortion, yet recent developments suggest an attempt to enhance predictability and reciprocity. Accordingly, both ISWAP and—more recently—ISSP posture as providers of (Islamic) law and order and have established Islamic police and prosecutors to enforce compliance. Exemplary harsh punishments are administered in public to foster deterrence and obedience. While some—and perhaps growing—similarities between ISWAP and ISSP are

noticeable, one needs to stress that such features are common to most jihadist groups in the Sahel and beyond. Evidence indicating an explicit mimicking of the IS model exists but is not overwhelming, with the possible exception of the emphasis on Islamic law enforcement through the *hisbah*.

ISWAP has also devoted considerable efforts to ensure the provision of basic services to the population, including healthcare and education, while ISSP's actions in these domains remain embryonic and confined to the core region of Ménaka. Limited convergence suggests that contextual specificities appear to prevail in this domain.

Two main conclusions emerge from these observations. First, we argue that the last decade has witnessed an overall convergence in the governance patterns of these two groups, broadly aligned with the model advanced by IS centrally. With contextual features remaining apart, this suggests that both groups' governance patterns have been strongly influenced by their transnational affiliation to IS. We can therefore state with some confidence that, while local factors, as noted, do of course remain important, global allegiances cannot be overlooked. This assessment lends credibility to the glocal hypothesis about the drivers of jihadist groups' behaviour. This finding concurs with observations stemming from a different unit of analysis—discourses and narratives—whereby both groups claim to be part of the same franchise and under the same leader, who in return has avowedly recognized their affiliation.

However, our second claim is that this picture is not at all static or teleological. Indeed, while ISSP has made moves to approximate the IS model, and thus to be more like ISWAP, ISWAP's governance has shown signs of involution. The rigorous explanation of these changes requires further research. At first sight, however, militarized territorial contention appears to have played a role, with ISSP consolidating its grip on Ménaka's stronghold and ISWAP, at the time of this research, having been exposed to a more effective Nigerian military response and pressure from JASDJ. This suggests that while the approximation to the IS model might remain the objective, the pace and manner of this process are contingent, not only on the inherent features of local specificity, which after all are also socially constructed and exposed to change, but also, and perhaps predominantly, on the dialectic of the forces that shape the making and unmaking of the state, including the self-proclaimed IS.

One area of omission in our study is the mechanisms through which ideas and practices diffuse from IS to jihadist groups in West Africa. While there is evidence of the presence of fighters from the Middle East in ISWAP's case,[130] as well as repeated claims of alleged inflows of men and weapons

130. Malik Samuel, 'From the Levant to Lake Chad: ISIS fighters fuel ISWAP resurgence'. 30 May 2025. *Good Governance Africa*. <https://gga.org/from-the-levant-to-lake-chad-isis-fighters-fuel-iswap-resurgence/>(30 May 2025).

from North Africa's IS cells to ISSP,[131] the specific nature of actual IS links with ISWAP and ISSP still needs to be uncovered. It is understood that ISWAP leadership is in direct contact with IS centrally (and may even have a place on the IS Shura decision-making council), and the ISWAP leadership is thought to influence and potentially train the ISSP leadership through IS's West Africa *al-Furqan* office.[132] Likewise, interviewees suggest that the dissemination of videos and encrypted messages is crucial in the distribution of know-how between groups.[133] These linkages, if further substantiated, would provide clear evidence of the channels through which this influence spreads. However, at present, more research is needed to conclusively determine the mechanisms of diffusion. Likewise, while this study has focused on governance as a behavioural proxy of jihadist groups' intentions, the availability of life histories or archival data might pave the way for further research addressing potential issues of equifinality. For the time being, however, the evidence presented herein supports the plausibility of the hypothesis

131. Interviews with international security expert in Bamako (November 2021) and with national security expert in Niamey (October 2023);Van Ostaeyen, P. [@p_vanostaeyen]. (February 26 2025). Last, but least, it is remarkable more and more foreign fighters are joining the ranks of ISSP [Tweet]. X. <https://x.com/p_vanostaeyen/status/1951704063063773188> (17 June 2025).
132. United Nations. *Letter dated 21 July 2025 from the chair of the Security Council committee pursuant to resolutions 1267 (1999), 1989 (2011) and 2253 (2015) concerning Islamic State in Iraq and the Levant (Da'esh), Al-Qaida and associated individuals, groups, undertakings and entities addressed to the President of the Security Council (S/2025/482)*. United Nations Security Council. <https://www.ecoi.net/en/file/local/2127961/n2517600.pdf> (15 June 2025).
133. Interview with Conflict Journalist, Abuja, September 2023.

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