

INTERNATIONAL CHRISTIAN CONCERN

# The East African Terrorism Economy

## Systemic Targeting of Christians

BY DANIEL ST JOHN, ICC FELLOW



# **The East African Terrorism Economy: Systematic Targeting of Christians**

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***“... in fact, the time is coming when anyone who kills you will think they are offering a service to God. They will do such things because they have not known the Father or me. I have told you this, so that when their time comes you will remember that I warned you about them.” —Jesus Christ, Gospel of John: 16:2-4 (NIV)***

# Introduction

## Christians Targeted and Report Objectives

Islamic terrorist groups target Christians in East and Central Africa. Al-Shabab and the Islamic State group view Christians as an obstruction to their vision of a sharia-governed Caliphate. These groups convert their revenue into recruitment, weapons, medical supplies, food, and other resources to sustain their operations and attack civilians who reject their vision of a Caliphate. If these Islamist groups can maintain revenue generation, the persecution, deaths, and displacement against Christians will continue.

This report examines the systems that sustain the persecution of Christians in East and Central Africa. Christians constitute the majority population in many of the regions most affected by the Islamic State and al-Shabab. They are disproportionately targeted by both organizations. This targeting is not incidental — it is operationally prioritized and consistently reflected in attack patterns, victim demographics, and the strategic objectives of these groups.

Islamic State Central Africa Province (ISCAP) defectors informed the Bridgeway Foundation that since Senior Commander Ahmad Mahmood Hassan (Abuwakas) joined the organization in 2017, he has made it a collective objective that Christians should be targeted for their loot.<sup>1</sup> Abuwakas preached that Muslims were superior to Christians and that they should be killed, including stealing their food.<sup>2</sup>

Days before Congolese and Ugandan military offensive activities, Operation Shujaa, the emir of ISCAP, Musa Baluku, stated, “When any Muslim stands to fight or strive in Allah’s cause, none has the right to resist being fought! The only option you have is believing and uniting with him. The only thing they can do to save their blood from being spilt is accept Islam, but those resisting, their blood will be spilled the most.”<sup>3</sup>

Case studies and primary-source accounts such as these are essential for advocating on behalf of persecuted Christians, especially given the tendency among some government officials, journalists, and politicians to dismiss or downplay the scale of the violence. In this report, I examine the financial governance structures and revenue systems that enable these groups to operate, alongside the ideological objectives that shape how that revenue is used.

Chapter 1 provides a brief overview of the histories and ideological foundations of the Islamic State and al-Shabab. Somalia is the central hub of revenue generation, and Chapter 2 analyzes these systems in detail. Chapter 3 outlines why disrupting terrorist financing remains difficult, and Chapter 4 explains why sanctions alone are insufficient to halt revenue generation.

# Chapter 1: A Brief History

## Al-Shabab's Formation

In 1984, Somali Islamist leaders established al-Ittihad al-Islami (AIAI), meaning “Unity of Islam.” Sheikh Ali Warsame is the founder. In 1991, Warsame recruited Sheikh Hassan Aweys to oversee paramilitary activities. Aweys recruited members with strong affiliations to al-Qaida<sup>4</sup> while Osama bin Laden funded AIAI.<sup>5</sup>

In the early 2000s, AIAI fractured between its original members and younger members. Original members created a political front for AIAI, while younger members sought to establish a “Greater Somalia” under strict Sharia law.<sup>6</sup> Younger members joined the Islamist group the Islamic Courts Union (ICU), where their youth militia wing formed and became known as al-Shabab. In 2006, al-Shabab, meaning “the Youth,” emerged as an insurgent group after separating from ICU.<sup>7</sup>

In February 2012, al-Shabab publicly announced its affiliation with al-Qaida.<sup>8</sup> Senior members of al-Shabab maintained ties with al-Qaida until 2014. Four senior members, including Ahmed Abdi Godane, were killed by U.S. air strikes.<sup>9</sup> The former leader of AIAI, the ICU, and the Ras Kamboni Brigade, Sheikh Hassan Turki, joined al-Shabab in 2010 but was killed in 2015.<sup>10</sup>

Sheikh Hassan Turki and the emir of al-Shabab, Ahmed Abdi Godane (Mukhtar Abu Zubayr), declared in a joint statement: “We have agreed to join the international jihad of al Qaeda .... We have also agreed to unite al Shabaab and Kamboni mujahideen to liberate the Eastern and Horn of Africa community who are under the feet of minority Christians.”<sup>11</sup>

Al-Shabab's domestic objectives in Somalia are to unite multi-ethnic Somalis under a Caliphate. Its transnational objectives with al-Qaida include expanding the Caliphate regionally and globally.<sup>12</sup>

## Al-Shabab's Leader: Ahmed Diriye

The present emir of Al-Shabab is Ahmed Diriye (Ahmed Umar Abu Ubaidah).<sup>13</sup> Born in 1972 in Kismayo, Somalia, he joined al-Shabab in 2006.<sup>14</sup> Associate Professor at American University's School of Public Affairs with 10 years working on counterterrorism at the U.S. Department of State, Tricia Bacon stated, “Al-Shabab frames the U.S., Kenya, and Ethiopia as evil because their populations are predominantly Christian and therefore supposedly oppose the imposition of Sharia and are engaged in a crusade against Muslims.”<sup>15</sup>

In 2015, Ahmed Diriye said to fellow members: “You have to know that Jihad is the only way you can free yourselves from the oppression and humiliation you are now facing, so rush and join in the Jihad ... and liberate your territories from the Christians ... The time for the Christians to engage in atrocities without accountability is over.”<sup>16</sup> He concluded by saying, “We pray to God to lift the pain of the Muslims in the whole of eastern Africa: Ethiopia, Uganda, and Djibouti.”<sup>17</sup>

In 2024, Turkey's diplomacy to normalize relations between Ethiopia and Somalia proved incompatible with Ahmed Diriye's worldview. In Al-Shabab's al-Kataib media outlet, Ahmed

Diriye released a statement: “Harakat Al-Shabab Al Mujahideen vows to continue its fight against the global coalition of crusaders and their apostate allies until they expel them from the Muslim land of Somalia and until Islamic Sharia’ah is fully implemented.”<sup>18</sup> He then quoted Quran 2:193, stating: “And fight them until there is no more fitnah (disbelief) and the religion is for Allah alone ... ”<sup>19</sup>

### **IS-Somalia’s Leader: Abdulkadir Mumin**

Abdulkadir Mumin was born in Puntland, Somalia, and migrated to Gothenburg, Sweden, in the 1990s. A Swedish documentary filmed Mumin stating that he would circumcise his daughter.<sup>20</sup> This prompted Swedish social authorities to investigate his family. Mumin then migrated to the United Kingdom.<sup>21</sup> Sources said Mumin preached at the Greenwich Islamic Centre in South London.<sup>22</sup> This mosque has been linked to the radicalization of Michael Adebolajo, who killed British soldier Lee Rigby.<sup>23</sup> Mohammed Emwazi (Jihadi John) attended the mosque. He later joined the Islamic State and appeared in several Islamic State beheading videos.<sup>24</sup>

British intelligence warned Prime Minister David Cameron that British Somali’s were training in Somalia before returning to the U.K.<sup>25</sup> Despite these warnings, the government continued its £51 million refugee program supporting Somali refugees fleeing Kenya and Ethiopia.<sup>26</sup> In 2011, the chief of MI6, Sir John Sawer, stated in a House of Commons report that “Al-Qaida affiliates in Yemen, Somalia and North Africa pose real threats to the U.K.”<sup>27</sup>

Mumin collaborated with several British organizations that presented themselves as supporting East African development. Mumin appeared at a CagePrisoners press conference along with Moazzam Begg, a suspected former al-Qaida member. CagePrisoners, currently known as Cage, is a registered British charity.<sup>28</sup>

Mumin appeared at the London Muslim Centre. The East Africa Welfare & Development Association sponsored the event. The charity is associated with a former member of the terrorist group Hizb-ut-Tahrir.<sup>29</sup> In mid-2010, Mumin departed the United Kingdom to join al-Shabab in Somalia.<sup>30</sup> Reports indicate that MI5 was investigating Mumin before his departure. Mumin publicly destroyed his British passport during a sermon in Somalia, declaring his commitment to jihad.<sup>31</sup>

### **IS-Somalia Defects from Al-Shabab**

After joining al-Shabab, Mumin later became central to a major organizational split within the group. Islamic State of Syria and Iraq (ISIS) contacted al-Shabab in 2015 to request a realignment of allegiance from al-Qaida to ISIS.<sup>32</sup> Al-Shabab leadership rejected the proposal, leading to defections.

The first defectors were al-Shabab commanders in southern Somalia: Bashir Abu Numan, Hussein Abdi Gedi, and Mohammad Makkawi Ibrahim.<sup>33</sup> Al-Shabab neutralized the defectors. The second group of defectors pledged allegiance to the then-leader of ISIS, Abu Bakr al-Baghdadi, in October 2015. The leader of the second group of defectors is Abdulqadir Mumin — he served al-Shabab in northern Puntland.<sup>34</sup>

In 2016, Islamic State-Somalia (IS Somalia) briefly captured the north of Qandala, Somalia.<sup>35</sup> In 2017, Islamic State Central made Mumin’s group an official affiliate of ISIS.<sup>36</sup> IS-Somalia is a

regional administrative authority over Islamic State affiliates in the region. According to interviews by think tank Crisis Group, half of IS-Somalia consists of foreign fighters from Ethiopia, Kenya, Tanzania, or Yemen.<sup>37</sup>

IS-Somalia retains a small territory in contrast to al-Shabab. Affiliates in Mozambique and the Democratic Republic of the Congo (DRC) are required to report to Abdulqadir Mumin of IS-Somalia. IS-Somalia holds this responsibility due to its fundraising capability and ability to distribute funds.<sup>38</sup> Crisis Group received a letter from the Rwandan military in northern Mozambique, written in April 2020 by Abu Qasim. He is the former head of IS Mozambique. The letter outlined IS Mozambique's religious and political intentions.<sup>39</sup>

On Jan. 4, 2024, an ISIS spokesman released an audio message via the group's official media outlet, the Al-Furqan Media Centre. The message, titled "Kill them wherever you find them," said, "O lions of the religion of Islam, persecute the Jewish and Christian prisoners and their allies on the roads and paths of America, Europe, and the world! Destroy the houses above them! Kill and injure them in every way possible! Notice today that the hand of the State of Islam is striking at the homes of infidels ..."<sup>40</sup>

On Aug. 3, 2025, the Office for the Coordination of Humanitarian Affairs reported that 46,667 people were displaced in the districts of Chiúre, Ancuabe, and Muidumbe due to armed group activity.<sup>41</sup> According to reporting, 698 Christians were killed in the first half of 2024 across Nigeria, the DRC, Mozambique, Mali, and Cameroon.<sup>42</sup>

## **Chapter 2: Financial Governance and Revenue**

### **Al-Shabab's Financial Structure and Governance**

Al-Shabab's financial structure consists of two entities: the finance department and the Zakawaat office. According to the U.S. Treasury, these departments generate \$100 million annually.<sup>43</sup> Both entities are responsible for collecting taxes in Somalia.<sup>44</sup> The Zakawaat office was headed by Mohamed Mire, based in Puntland, Somalia.<sup>45</sup> Hassan Afgoi leads the finance department. It was first established in Barawe, Somalia, in 2008.<sup>46</sup> Al-Shabab appoints financial leaders to collect money from certain sectors. Khalif Adale served as a financial leader responsible for collecting

taxes from non-governmental organizations (NGOs).<sup>47</sup> Abdikarim Hussein Gagaale served as a deputy in the finance department under Mahad Karate.<sup>48</sup>

Abdirahman Mohamed Warsame (Mahad Karate) serves as the deputy emir and commander of al-Shabab's intelligence branch.<sup>49</sup> The Hiraal Institute reported on al-Shabab's financial network based on interviews of businesses, NGOs, and individuals who have paid or interacted with the finance department leaders. Finance office leaders collect monetary and Zakah taxes from businesses.<sup>50</sup> The department maintains records of businesses and their estimated worth. Annually, each business is required to pay its Zakah tax to the finance department in cash.<sup>51</sup>

Al-Shabab implements checkpoint taxes in southern and central Somalia. The group's standard rate, the type of vehicle, and the goods carried determine the tax required to enter the controlled territory.<sup>52</sup> The U.N. Security Council reported details from an interview with two former al-Shabab officials about a checkpoint they oversaw. They collected \$150,000 to \$200,000 a month at a checkpoint called Lebikus. This is roughly \$1.8 million to \$2.4 million in 2019. In the region in Juba, Somalia, there are six similar checkpoints.<sup>53</sup>

### **IS-Somalia Financial Structure and Governance**

The United Nations identified Al-Karrar as IS-Somalia's main financial office.<sup>54</sup> It is one of three offices within the Islamic State network. The Afghanistan office is called Siddiq, and the Lake Chad office is called Furqan.<sup>55</sup> The U.S. Treasury estimates IS-Somalia has generated \$6 million since 2022.<sup>56</sup> The report stated that the group has been able to generate millions due to "... less counterterrorism pressure on its revenue streams in Africa as compared with Iraq and Syria."<sup>57</sup> It further concludes that this is "... probably because the group perceives less counterterrorism pressure in Africa compared to the Middle East."<sup>58</sup>

The IS-Somalia financial office is in Cal Miskaad, Puntland, Somalia. The office sits on a 6,500-foot mountain.<sup>59</sup> The financial hub funds regional affiliates in Mozambique, Uganda, the DRC, South Africa, and Afghanistan.<sup>60</sup> The U.N. assessed that IS-Somalia generates \$100,000 each month via extortion and illicit taxation.<sup>61</sup>

Senior Researcher at International Crisis Group Omar Mahmood stated, "Al-Shabab is by far and away a bigger threat ... But at the same time, Islamic State Somalia has, one, persisted despite some significant odds against it. And two, it's carved out a role for itself within the wider Islamic State network, particularly when it comes to serving as a financial hub between some of the affiliates and other parts of the Islamic State."<sup>62</sup>

IS-Somalia financially supports IS-Khorasan (Afghanistan), sending \$25,000 in cryptocurrency monthly.<sup>63</sup> The U.N. report concluded that "Member States had not presented any definitive information on the exact source of financial flows into the Al-Karrar office."<sup>64</sup>

### **IS-Mozambique**

Islamist insurgents launched their insurgency on Oct. 5, 2017, in the northern province of Cabo Delgado, Mozambique.<sup>65</sup> Since October 2017, insurgent attacks in northern Mozambique have killed 1,800 Christians.<sup>66</sup> In late 2019, Islamic State Central authorized IS-Somalia to act as the command center for IS-Mozambique. As of May 2022, Islamic State Central recognizes IS-Mozambique as an independent province.<sup>67</sup>

From the Al-Karrar Office, Mumin coordinated trainers, tactical strategists, and financial support for the affiliate.<sup>68</sup> IS-Mozambique also receives financial support from IS-Somalia-linked acquaintances based in South Africa.<sup>69</sup> Associates of IS-Somalia in Kenya, Tanzania, and South Africa serve as key nodes for financial redistribution. According to the report *Fatal Transaction: The Funding Behind the Islamic State's Central Africa Province*, “It is likely that much of the money sent to Tanzania is similarly smuggled into northern Mozambique.”<sup>70</sup> Local money-transfer systems include hawala and mobile money networks.<sup>71</sup>

Analyst Peter Bofin from Armed Conflict Location & Event Data noted that, “As early as 2022, IS-Mozambique had expressed a desire to implement systematic taxation, but without control of any significant territory, it has not been able to put this in place.”<sup>72</sup> Bofin further noted that kidnapping for ransom and extortion have contributed to the group’s finances.<sup>73</sup> IS-Mozambique concentrated these operations along the N380 highway between 2024 and 2025, with a spike in activity: seven incidents in March 2025 and 10 in August 2025.<sup>74</sup>

However, ACLED presented a document during a YouTube webinar that IS-Mozambique wrote and circulated in a Mozambican province, indicating that the group was attempting to implement Islamic taxation. It stated, “We declare war on all Christians in the world for three things: either to be a Muslim or paying (Jizya). If you haven’t paid, it’s a war until the final earth (Qiyama).”<sup>75</sup>

This rhetoric resembles themes found in Quran 9:29: “Fight those who believe not in Allah nor the Last Day, nor hold that forbidden which hath been forbidden by Allah and His Messenger, nor acknowledge the religion of Truth, (even if they are) of the People of the Book [Christians], until they pay the Jizya with willing submission, and feel themselves subdued.” (Quran 9:29 Yusuf Ali).

## **ISCAP**

The Allied Democratic Forces (ADF) was formed in Uganda in 1995. It established bases in the Rwenzori Mountains along the Uganda–DRC border.<sup>76</sup> The group transitioned from a domestic insurgency to a regional jihadist organization. Tanzanian authorities arrested ADF leader Jamil Mukulu in 2015. In 2017, his successor, Ugandan national Musa Baluku, pledged allegiance to the Islamic State.<sup>77</sup> The group was renamed from the ADF to Madina at-Taauheed wa-Mujahideen (MTM) — translated, the City of Monotheism and Holy Warriors.<sup>78</sup> Islamic State Central accepted its pledge in 2019. Thereafter, they became known as the Islamic State Central African Province (ISCAP).<sup>79</sup>

In the report, *Fatal Transaction: The Funding Behind the Islamic State's Central Africa Province*, researchers interviewed an ADF defector who stated in May 2021, “Because the ADF [Allied Democratic Forces] benefited from Jamil [Mukulu’s] financial connections when he was the leader, when he was arrested, the money stopped [...]. Money started pouring in once Musa [Baluku] swore allegiance to the Islamic State, and the ADF began having more powerful weapons [and] foreign fighters have come to fight with us.”<sup>80</sup>

The report states that ISCAP received its first Islamic State financial transaction in 2017, sent by Kenyan Islamic State financier Waleed Ahmed Zein.<sup>81</sup> Zein transferred \$2,000 to an ISCAP associate in Kampala, Uganda, on Nov. 17, 2017. On Dec. 30, 2017, he sent another \$9,000 to a second ISCAP associate.<sup>82</sup>

According to the African Security Analysis (ASA), ISCAP controls some artisanal gold mining sites in the Bapere area of northern DRC. ISCAP oversees the workers, who retain most of the extracted gold. They determine the price per gram and deal with objections with violence.<sup>83</sup> It is unknown how much revenue precisely ISCAP generates annually.

The Global Terrorism Index 2026 noted that deaths in the DRC increased by 28% due to the ADF, from 365 to 467.<sup>84</sup> The report stated, “ADF violence was characterized by extreme violence against civilians, particularly targeting rural Christian communities through mass killings, abductions, and arson. The deadliest incidents included a funeral attack killing 71 in September and a church massacre of 43 worshippers in July.”<sup>85</sup>

## **Chapter 3: Financing Terrorism**

### **Mobile Transfers**

In 2018, the World Bank reported that 155 million mobile money transactions were made per month in Somalia, equating to \$2.7 billion. The Federal Government of Somalia (FGS) implemented mobile money regulations in February 2021 and licensed Hormuud Telecom, which has 3 million users in East Africa, to operate.<sup>86</sup> The FGS later licensed and regulated Golis Telecom Somalia and Telesom Company Ltd. to operate.<sup>87</sup>

The re-election of President Hassan Sheikh Mohamud in May 2022 renewed the government’s efforts to dismantle al-Shabab’s financial networks. By January 2023, the FGS froze 250 al-Shabab bank accounts and 70 mobile money accounts.<sup>88</sup>

The FGS held a meeting in Mogadishu, chaired by Finance Minister Bihi Imaan Ege, with officials from the security, commerce, telecommunications, and justice sectors. The meeting also included representatives from the National Intelligence and Security Agency (NISA) and the National Communications Authority (NCA).<sup>89</sup>

In 2025, the National Committee for Anti-Money Laundering and Countering the Financing of Terrorism announced the freezing and deactivation of 575 mobile numbers and 21 bank accounts

linked to al-Shabab members.<sup>90</sup> Sky News reported that a Somali intelligence officer seized \$80,000 on a single mobile phone.<sup>91</sup> Authorities seized 88 merchant accounts suspected of extortion and money laundering.<sup>92</sup> Security forces arrested several suspects for collecting illicit funds.<sup>93</sup>

The government stated, “The Federal Government of Somalia has intensified efforts to dismantle the financial and economic infrastructure that terrorist groups use to fund their heinous operations ... The government has developed a special plan to cripple the economy of terrorists to ensure security and prevent terrorist threats.”<sup>94</sup> The government credited its success to cooperation with private businesses and the public.<sup>95</sup> Terrorists exploit mobile banking because they can easily obtain new SIM cards and open new mobile banking accounts.

### **Cryptocurrency and Digital Assets**

On Jan. 25, 2023, U.S. Special Forces neutralized Islamic State financier Bilal al-Sudani along with 10 IS jihadists in northern Somalia in a remote cave.<sup>96</sup> On Jan. 26, 2023, after the day of the military operation, senior administration officials commented on the operation: “Bilal al-Sudani is assessed to have supported ISIS’s expansion and activities across Africa and beyond the continent, in particular by providing funding to sustain the operational capabilities of ISIS elements around the world. That includes the ISIS Khorasan branch in Afghanistan, one of ISIS’s critical branches.”<sup>97</sup>

In 2022, a United Nations Security Council intelligence report stated IS Al-Karrar funded \$25,000 per month to ISIL-Khorasan, an Afghanistan affiliate using Cryptocurrency.<sup>98</sup> Sky News reported that the 2021 Kabul airport bombing, carried out as U.S. forces withdrew from Afghanistan, was allegedly funded through financial transfers from IS-Somalia to IS-Khorasan.<sup>99</sup> Mohamed Abdirahman Dhabancad, Puntland's former finance minister, stated: “Our intel people found there has been evidence on crypto communications by ISIS, but they also use other methods.”<sup>100</sup> The report confirms that IS-Somalia uses cryptocurrency to fund other affiliate groups of the Islamic State.<sup>101</sup>

Ghost Security Group, an organization that uses ethical hacking for counterterrorism purposes, targeted the Islamic State’s use of cryptocurrency and identified an Islamic State affiliate account containing thousands of dollars. They also identified that this account sent cryptocurrency to an account that contained \$3 million.<sup>102</sup>

In an article, the Middle East Media and Research Institute (MEMRI) presented an actual poster by ISIL-Khorasan, with information blurred, that shows supporters how to donate to fund jihad using cryptocurrency.<sup>103</sup>

### **Money Laundering**

On March 11, 2024, the U.S. Department of the Treasury’s Office of Foreign Assets Control (OFAC) sanctioned several East African businesses and individuals for money laundering and financing al-Shabab.<sup>104</sup> Haleel Commodities L.L.C., also known as the Haleel Group, was identified as a key financial facilitator for terrorism.

The group's subsidiaries operate in Somalia, Uganda, Kenya, and Cyprus.<sup>105</sup> Haleel Commodities Limited operates in Kenya, while Haleel Commodities LTD operates in Uganda.<sup>106</sup>

Kenyan national Farhan Hussein Haydar directs the Haleel Group.<sup>107</sup> Sanctions Finder states that he "... supports al-Shabab by generating funds for the group through these businesses."<sup>108</sup> The website mentions his registered national ID and home address, but there is no confirmation from East African media of any arrest, public reporting, or official government statement.<sup>109</sup>

Sanctions Finder further lists the directors of the Uganda branch as Abdulkadir Omar Abdullahi (Abdullahi), Omar Sheikh Ali Hilowle (Hilowle), and Farhan Hussein Hayder.<sup>110</sup> Farhan Hussein Hayder directs additional Haleel Group branches in Kenya, Uganda, Cyprus, and the UAE, generating funds.<sup>111</sup>

He coordinates investment schemes and money-laundering activities with Kenyan national Mohamed Jumale Ali Awale (Awale).<sup>112</sup> The Kenyan logistics company Crown Bus Services was identified for supporting al-Shabab's logistical operations and laundering money through the business.<sup>113</sup>

## **Kenya Compromised**

On April 2, 2015, al-Shabab targeted Christians at Garissa University College, resulting in 147 people killed and 79 injured.<sup>114</sup> A student, Collins Wetangula, witnessed the attack and told the Associated Press: "If you were a Christian, you were shot on the spot."<sup>115</sup> Five hundred and seventy-eight members of the European Parliament voted in condemnation of the attack, stating that al-Shabab is "openly and publicly claims to be waging war on Christians."<sup>116</sup>

In Kenya, controversies arose in response to the Garissa University College terrorist attack. Somali-born Kenyan politician Aden Bare Duale announced in April 2015 that he possessed the names of the financiers and would release them within 30 days.<sup>117</sup> MP Kabando wa Kabando stated: "Duale must furnish the state with the list, or we shall take action."<sup>118</sup> On social media, Kenyans campaigned on Twitter (now called X) to remind Duale of releasing the list. They hashtagged: #PleaseRemindDuale.<sup>119</sup>

Forty Kenyan MPs wrote in a shared statement: "As North Eastern leaders, we stand by our earlier commitment, read on our behalf by Aden Duale, to work closely with our security agencies and the people of Northern Kenya to eradicate al-Shabaab."<sup>120</sup> More than 10 years since the incident, Aden Bare Duale has not released this list.

In 2022, Aden Bare Duale underwent vetting for the position of defense cabinet secretary. The issue of Duale's unfulfilled pledge to release the list resurfaced.<sup>121</sup> He stated to the panel: "I don't have the capacity and the constitutional mandate to investigate who the financiers are. That is the job of the director-general of the National Intelligence Service."<sup>122</sup> In November 2022, Duale secured the position of defense cabinet secretary,<sup>123</sup> and is currently the chair of the Eastern Africa Standby Force under the African Union.<sup>124</sup>

## **Chapter 4: Sanctions Are Not Enough**

### **U.S. Sanctions**

The U.S. Treasury's Office of Foreign Assets Control (OFAC) identified key IS-Somalia financial nodes that support recruitment, logistics, and revenue generation. OFAC imposed targeted sanctions on key revenue facilitators, including Abdiweli Mohamed Yusuf. Yusuf is responsible for recruiting foreign fighters, coordinating their supplies, and generating revenue for IS-Somalia. OFAC designated him under Executive Order 13224.<sup>125</sup>

OFAC identified IS-Somalia-linked financial nodes in South Africa, including individuals and businesses. OFAC also sanctioned Islamic State associates in South Africa led by Farhad Hooper and members Nufael Akbar and Yunus Mohamad Akbar.<sup>126</sup> OFAC also targeted additional members of Hooper's South African Islamic State network, including Mohamad Akbar and Umar Akbar.<sup>127</sup> OFAC designated Mohamad Akbar and Umar Akbar to Executive Order 13224 for assisting, sponsoring, or providing financial, material, or technological support for IS-Somalia.<sup>128</sup>

After sanctioning Abdiweli Mohamed Yusuf, Under Secretary of the Treasury for Terrorism and Financial Intelligence Brian E. Nelson stated: "Terrorist groups, and ISIS-Somalia specifically, seek to exploit institutional vulnerabilities to finance their activities. The sanctions imposed today demonstrate the U.S. commitment to leveraging our authorities in support to our partners, including the Federal Government of Somalia, in their efforts to counter terrorist financing and strengthen national and regional stability and security."<sup>129</sup>

The United Nations Security Council (UNSC) implemented sanctions on al-Shabab. These measures include an arms embargo, a travel ban, an asset freeze, a ban on IED components, and

a charcoal ban.<sup>130</sup> Resolution 2713 (2023) requests: "... the GFRS to continue working with the FMS, Somali financial authorities, private sector financial institutions and the international community to: a. identify, assess and mitigate money laundering and terrorist financing risks by improving anti-money laundering and countering the financing of terrorism standards, legal, regulatory and institutional frameworks."<sup>131</sup> Resolution 2713 extended to March 3, 2026, under Resolution 2776.<sup>132</sup>

## **Terrorist Shadow Governance**

Irrespective of sanctions, al-Shabab and IS-Somalia continue to generate revenue to sustain their operations and organizational structures.

Their governance directly enables revenue generation. Sanctions do not disrupt insurgent shadow governance. U.N. Resolution 2713 (2023) recognizes the efforts of Somali forces, the African Union, and their international partners. It outlines: "...liberating areas of central Somalia from control by the group, and welcoming Somali and international efforts to bring stabilisation support and services to newly liberated communities ..."<sup>133</sup>

According to the U.S. Department of State Country Reports on Terrorism 2023, the "... newly liberated communities ..." were recaptured by al-Shabab.<sup>134</sup> It mentioned that "The FGS made minimal short-term security gains against al-Shabab in 2023, with international assistance," and that they "recovered areas remained a significant challenge, as al-Shabab recaptured territory previously liberated by the FGS."<sup>135</sup>

As of 2025, Colin P. Clarke, director of research at The Soufan Group, and Clara Broekaert, a research analyst at The Soufan Center, stated that al-Shabab still generates annual revenue of \$100 million to \$200 million.<sup>136</sup> The 2024 Fact Sheet: Countering ISIS Financing by the U.S. Treasury notes that since 2022, IS-Somalia has generated "... approximately \$6 million mostly from extortion and local taxes."<sup>137</sup>

Continued revenue generation by al-Shabab and IS-Somalia demonstrates that sanctions targeting formal financial structures do not affect informal taxation, extortion, and shadow-governance systems. In financial transactions, elusive financial instruments such as cryptocurrency and mobile banking provide these groups with an advantage.

## **Community Compliance**

Sanctions do not prohibit or deter civic compliance with IS-Somalia and al-Shabab's tax systems. In October 2020, the Hiraal Institute interviewed 70 businessmen, government officials, and NGO employees. The majority reported paying taxes to al-Shabab.<sup>138</sup> In 2024, Somalia's security minister, Mohamed Abukar Dualle, said: "We will hold accountable and confiscate every business center, large or small, that pays tax to al-Shabab. The government will not tolerate funding the group."<sup>139</sup> However, no state security protection is provided to these groups in areas where al-Shabab operates, and consequently, these businesses and individuals still comply with their demands.<sup>140</sup>

In areas where al-Shabab does not operate, these groups were less likely to comply.<sup>141</sup> Consequences of not complying with paying taxes or extortions are dire. The recipient of the proposition is threatened with violence or death if they refuse to comply, and/or this may extend

to their family members.<sup>142</sup> On Dec. 1, 2023, in Bosaso, Somalia, an unidentified individual killed a businessman using a gun and injured their two children due to a tax extortion dispute.<sup>143</sup> On Feb. 10, 2024, in Bosaso (Bari), another businessman was killed due to a tax extortion argument.<sup>144</sup>

Matt Bryden, Canadian political analyst and researcher specializing in the Horn of Africa, reported in response to the Somali government freezing 230 bank accounts owned by al-Shabab: “Banks have frozen the money in the banking accounts, but banks are allowing them to take out money more easily as they don’t want them to leave the bank ... They have talked to the leader of the bank, and he doesn’t want to lose his business. They are putting pressure on bank managers to release the funds.”<sup>145</sup>

Bryden stated that if an account is closed, the account owners are quickly adaptable — rerouting and recovering their financial systems: “... their financial base is much larger than a couple of hundred accounts in the bank in Mogadishu.”<sup>146</sup> Al-Shabab is reported to have stored its cash in a safe house to counter government efforts — it is then transferred to its head office.<sup>147</sup>

### **Financing Violence Against Mozambique Christians**

Al-Shabab and IS-Somalia convert revenue into operational capacity used to target Christian communities in Mozambique and the DRC. IS-Mozambique expanded its operations after affiliating with Islamic State Central in 2019.<sup>148</sup> Before joining Islamic State, insurgents began operating in the Mocímboa da Praia district of Cabo Delgado. After joining the Islamic State in 2019, the group expanded into 16 out of 17 districts in Cabo Delgado’s.<sup>149</sup>

Morier-Genoud, reported for the Hoover Institution, stating, “the reality of northern Mozambique is far from a religious war.” Speaking of Christian and Muslim leaders working together to resolve the conflict, he said: “One should support them by avoiding simplistic narratives that may lead to counter-productive plans of action.”<sup>150</sup>

Islamic State spokesman Abu Hudhaifa al-Ansari provided the ideological justification for attacks on Christians through statements released by the group’s Al-Furqan Media Center. In his speech “Kill Them Wherever You Find Them,” al-Ansari said: “O lions of the religion of Islam, persecute the Jewish and Christian prisoners and their allies on the roads and paths of America, Europe, and the world! Destroy the houses above them! Kill and injure them in every way possible!”<sup>151</sup> He further demanded: “Attack them all, kill them in the worst ways, strike the feasts with bloody slaughter, do not distinguish between a non-believing citizen and a non-believing soldier, for all are non-believers for the same belief.”<sup>152</sup> Analyst Daniele Garofalo documented 11 targeted attacks against Christians and church buildings in January 2024.<sup>153</sup> He corroborated the attacks with Christian majority villages such as Congresso, Chai, and Chimbanga.<sup>154</sup> Daniele concludes that attacks on Christians in many areas of Africa are on the rise.<sup>155</sup>

### **Financing Violence Against Congolese Christians**

ISCAP operates in the DRC as a decentralized insurgency conducting small-unit assaults. The group is not gaining territory within urban areas.<sup>156</sup> ISCAP continues to attack rural areas with large Christian populations, while towns remain under state control but are isolated.<sup>157</sup> Analysts

Caleb Weiss and Ryan O'Farrell note that 95% of eastern Congo is Christian, but specify that ISCAP targets Christians.<sup>158</sup> In the June 2025 Islamic State magazine, *Al Naba*, ISCAP communicated that Christians in Congo have three choices: convert to Islam, pay the Jizya, or die.<sup>159</sup>

In the August *Al Naba* issue, it stated, "If the Christians of Africa want to feel safe and escape the cycle of killing, then they must know that our true Islam provides them the freedom to choose between three options. First, it is Islam. They can become our brothers, and what we owe them, they will also owe us. Second, is paying Jizya. Humiliated and subdued, they can protect their blood and be safe in their villages. If they refuse to join Islam or pay Jizya, then the third choice is to die and suffer more displacement, which they have already suffered from for many years."<sup>160</sup>

ISCAP maintains the capability to attack Christian gatherings, churches, and homes, then disengage before local security forces arrive.<sup>161</sup> Analyst Daniele Garofalo states that "... these dynamics show that violence against Christian communities is not only a matter of targeting vulnerable populations. It is part of a broader approach that combines physical attacks, social disruption, and narrative framing."<sup>162</sup>

It remains unclear whether ISCAP will shift from repeated attacks on rural Christian communities to attempting to establish territorial strongholds. Unlike Islamic State West Africa Province, which maintains strongholds in northern Nigeria, ISCAP has not established comparable territorial control. This creates a limited opportunity in which security forces can reinforce vulnerable areas and prevent the group from consolidating permanent positions.

## **Regional Recommendations**

### **Somalia: Road Checkpoints**

Non-state armed groups in Somalia exploit road checkpoints for revenue and territorial control. Somali security forces, with international support, should identify and re-establish authority over these sites. Each checkpoint requires adequate personnel and reliable communication to enable rapid reporting of militant activity.

### **Somalia: Patrols and Territorial Recovery**

Security forces must prioritize reclaiming areas where non-state actors impose taxation, extortion, and coercion. Somali units, African Union forces, and allied partners should maintain a sustained presence and routine patrols to disrupt insurgent revenue and limit their influence over local populations.

### **Mozambique and DRC: Protection of Vulnerable Christian Communities**

In Mozambique and the DRC, non-state armed groups responsible for significant violence against Christian civilians pose acute risks to Christian-majority communities. Governments should identify high-risk areas and deploy permanent security detachments to deter attacks and ensure a rapid response.

### **Security Stations and Telecommunications**

Somalia, Mozambique, and the DRC should establish security outposts in vulnerable communities to provide immediate protection and intelligence collection. These outposts require reliable telecommunications, early-warning systems, and real-time reporting networks to reduce response times and limit the tactical advantage of surprise attacks.

### **Business Communities**

Business communities in Somalia remain key targets for extortion by non-state armed groups. The state must provide visible protection to deter coercion and prevent these groups from

generating revenue. Authorities should establish secure reporting channels so businesses can relay threats in real time, enabling security forces to identify perpetrators and respond quickly.

## International Recommendations

### International Shared Responsibilities

Somali Islamist groups form a central axis of regional and international terrorism and finance widespread human rights violations against Christians. U.S. allies should coordinate efforts to combat these groups and strengthen local Somali security forces.

### Accountability

Members of the Security Council should hold the federal government of Somalia and the regional authorities of other governments accountable for failing to arrest and prosecute suspects, verified terrorists, and individuals who enable terrorist financing.

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## **Chapter 4: Sanctions Are Not Enough**

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