

Terrorist financing threats for NPOs operating in Burkina Faso

1. Background Information

Burkina Faso faces a wide range of money laundering and terrorist financing risks. The major risks relate to its geographical position as Burkina Faso shares borders with countries which are known to be experiencing heightened terrorist activities. The size of the informal sector, the informal economy, the increased use of parallel foreign exchange markets and unregulated remittance services, coupled with the low penetration of financial inclusion products and the limited supervision of the NPO sector, as well as sanctions against reporting entities, can all be attributed to heightened terrorist financing risks.

Terrorism in Burkina Faso emanates primarily from the Islamic State - Sahel Province (formerly known as the Islamic State in the Greater Sahara or ISGS) and the al-Qa'ida-affiliated Jama'at Nusrat al-Islam wal-Muslimin (JNIM), whose ability to move across Burkina Faso's porous borders and intent on targeting civilians, NPOs, security forces and infrastructure pose serious short- and medium-term domestic and regional risks.

Burkina Faso is currently ruled by a military junta that took power in a coup in September 2022, and the ongoing conflict between security forces, terrorist groups, local militias and external forces poses a high risk to civilians and foreigners throughout the country, with the exception of central regions in close proximity to the capital, Ouagadougou.

1.1. Major Groups

Salafi-jihadist groups pose a significant threat to Burkina Faso, with the two most prominent being the **Islamic State - Sahel Province** (IS Sahel or ISSP, formerly known as ISGS) and the al-Qaeda-affiliated **Jama'at Nusrat al-Islam wal-Muslimin (JNIM)**.

Within a deteriorating security context, **IS Sahel – Sahel Province** is one of the region's most violent and active armed actors. It has strategically exploited the security vacuum created by the withdrawal of French troops to expand its sphere of influence in the tri-state border region of Liptako-Gourma, particularly in the northern parts of Mali's Menaka region. IS Sahel has continued to shift away from mass violence to more structured governance and expanded territorial control, particularly in the Malian regions of Menaka and Gao. The group has confronted challenges since becoming more 'territorial,' exposing

the group and communities living under its control to airstrikes and military operations, resulting in the loss of several local leaders and senior members.

IS Sahel has undergone a significant transition from tactics of mass violence to more structured forms of territorial control, particularly in northeastern Mali. This shift began in late 2022, as evidenced by a steady decrease in IS Sahel attacks and fatalities in the Menaka region, which marked the group's efforts to normalize relations with local communities previously affected by its violent actions. IS Sahel has aimed to establish a self-styled system of jihadist governance that stabilizes the areas under its control and regulates relations with communities through coercive and reconciliatory measures.

To support its rule, IS Sahel has implemented market regulations, including reopening weekly markets to boost economic activity and facilitate trade, which is essential for the group's sustenance. These markets, located in towns such as Anderamboukane, Inchinane, and Tamalat, were initially closed down when IS Sahel fighters looted and burned them in attacks during their March 2022 offensive. However, they are strategic and crucial for maintaining supply lines and ensuring a steady flow of goods and resources into IS Sahel-controlled territory. To this end, the group ensures local and foreign traders comply with their rules so as not to disrupt this supply of goods and resources.

The group has also introduced measures to regulate social life in the areas it controls. IS Sahel has often imposed embargoes on commercial activities and transit routes to and from towns outside its control, particularly the town of Menaka. It also enforced a strict interpretation of Sharia law through self-styled Islamic courts, often at the weekly markets. These courts are known for harsh punishments, such as beheadings, mutilations, and stonings, which are used to enforce the group's code of rules and morality. Gender segregation measures and confiscations of drugs and cigarettes have also been enforced at markets in the group's key strongholds like Anderamboukane, Tin-Hama, Fafa, and Ouatagouna.

Jama'at Nusrat al-Islam wal-Muslimin (JNIM) is an umbrella coalition of al-Qaida-affiliated groups formed in 2017 by **al-Qaida in the Islamic Maghreb (AQIM)**, **Ansar al-Din**, **al-Mourabitoun** and **Katiba Macina**. JNIM's activities began in central Mali with the emergence of Katiba Macina in early 2015, which has since become JNIM's largest and most active subgroup. JNIM's multi-stage geographical expansion has led to a gradual shift in JNIM's power base and driving force to central Mali and neighbouring Burkina Faso. JNIM deliberately seeks to destabilise both the Burkinabè and Malian military regimes. The methods of attack used by these terrorist organisations include improvised explosive devices (IEDs), ambushes, targeted assassinations and attacks on critical infrastructure

such as mobile phone towers, water supplies, bridges on major inter-city routes, government offices and schools. JNIM and IS Sahel launched numerous high-impact or mass casualty attacks in 2024, targeting state forces, militias and civilians with increasing lethality. A particular increase in air and drone strikes, IED attacks, and rocket and mortar attacks indicates a change in combat tactics. The use of modified commercial drones for offensive operations is becoming more widespread, as jihadist groups use drone warfare not only for surveillance and reconnaissance, but also for targeted attacks using drone-delivered explosives. JNIM's warfare focuses primarily on fighting international and local government forces in countries where the group is active. Apart from that, JNIM was engaged in conflict with IS Sahel in an inter-jihadist war in early 2020. Each of these groups targets communities it perceives as a supporter of the other, resulting in severe consequences for the civilian population. In response to the IS Sahel threat, JNIM has mobilised fighters in the Mali-Burkina Faso borderlands to conduct large-scale offensives in Mali's Gourma region. Currently the conflict between the two groups has reached a stalemate, with both having managed to temporarily expand their operations into areas under the other's influence.

Another terrorist group of note is **Ansarul Islam**. Ansarul Islam is an al-Qaeda-linked Fulani extremist group active in northern Burkina Faso that supports al-Qaeda affiliates Katiba Macina and Katiba Gourma. In 2018, the US Department of State and the US Department of the Treasury designated the group as a specially designated global terrorist. Notable incidents include the 14 November 2022 attack near a gold mine in Inata, Soum province, in southern Burkina Faso.

1.2. Regional context

Since early 2024, the violent campaigns of JNIM and the Islamic State Sahel Province have been reshaping the security landscape in the Sahel and its littoral borderlands. These groups have significantly expanded their operations, transforming the regions bordering the Sahel toward the coast," into an active conflict hotspot. ACLED data show that JNIM and ISSP have entered a new phase of expansion, and their growing influence in the border regions between Niger, Nigeria, and Benin is part of a broader regional trend of jihadist expansion, and consequently, a larger proportion of the civilian population being exposed to conflict. Military coups in Mali, Burkina Faso, and Niger between 2020 and 2023 significantly disrupted the potential for sustainable, coordinated responses. These political upheavals not only destabilised regional cooperation, but also led to a shift in international partnerships.

The withdrawal of Western military support from France (in August 2022), Germany (August 2024), and the US (September 2024) and the Malian authorities' decision to end

the peacekeeping mission MINUSMA (which officially ended in June 2023) has further created a vacuum that jihadist groups have been quick to exploit. This has largely shifted the burden of the fight to regional forces, which have struggled with logistics, coordination, and sustaining pressure on militant groups. The jihadist expansion and ongoing entrenchment along the borders between Benin and Niger and Niger with Nigeria illustrates the persistent lack of effective regional security strategies and the difficulties in achieving cohesive action against jihadist groups.

1.3. NPOs

The Financial Action Task Force (FATF) has assessed Burkina Faso's regulatory and supervisory regime as limited because Burkina Faso has not conducted a comprehensive assessment of the characteristics and types of NPOs likely to be at risk of terrorist financing abuse, and the nature of the threat posed by terrorist entities to these NPOs. There is no sustained awareness campaign in the sector and no comprehensive monitoring of at-risk NPOs. As a result, the evaluation team considered that there was a significant risk that the NPO sector could be misused for terrorist financing.

1.4. Government of Burkina Faso

Burkina Faso is a member of the FATF regional organisation GIABA. The Mutual Evaluation Report 2018 found that Burkina Faso has established a platform for the exchange of information and intelligence between the competent national authorities, which allows for the integration of terrorist financing into the investigation of terrorist activities. Burkina Faso has also established a specialised court to deal with terrorist offences. However, a significant number of terrorism-related cases are pending before the court and no convictions for terrorism or terrorist financing have been obtained. The second Mutual Evaluation Report also notes that Burkina Faso has not criminalised the financing of individual terrorists and terrorist organisations.

Since the last mutual evaluation, Burkina Faso has continued to demonstrate its commitment to completing its action plan by taking measures to mitigate the risks of terrorist financing. These measures include conducting thematic risk assessments for high-risk sectors and strengthening the mechanisms for maintaining statistics on international cooperation and investigations and prosecutions of money laundering and terrorist financing. In December 2023, the Gold Anti-Fraud Agency initiated the drafting of a national strategy to combat gold fraud, money laundering and terrorist financing in the mining sector.

The country's authorities have a good general understanding of the terrorism risk in the country and have a fairly good assessment of risks related to terrorist financing. However,

the legal framework is inadequate. The definition of terrorist financing offence is restricted to the financing of terrorist acts and does not cover the financing of an individual terrorist or a terrorist organisation. As a result of the threat of terrorism in recent years and the risk of terrorism financing faced by Burkina Faso, the country has developed a strategy to combat terrorist activity including terrorism financing. The implementation of targeted financial sanctions, however, poses challenges for Burkina Faso.

2. Terrorist financing threats

Burkina Faso's national risk assessment rated the risk of terrorist financing as medium-high. National and cross-border terrorist attacks, porous borders and the significant size of the informal sector were noted in Burkina Faso's Mutual Evaluation Report, prompting the assessors to urge the authorities to pay greater attention to these threats.

Methods of terrorist financing include

- Fundraising
- Illicit taxation in the form of protection fees or zakat
- Extortion, including of NPOs
- Artisanal mining and gold smuggling
- Livestock theft
- Legal and illegal supply chains
- Looting
- (Drug) smuggling

The gold rush in the Sahel is providing a new source of funding for terrorist groups. **IS Sahel** and **JNIM** are reported to be fighting in the Gourma sector of Mali, partly for control of gold mining areas. The groups impose illegal taxes on small-scale gold miners for protection or to collect zakat¹, particularly in Bongou (Centre-West) and Soum (Est). Local communities are particularly vulnerable because they live in remote areas with limited law enforcement presence. In addition, porous borders allow gold to be easily moved within the Sahel countries and smuggled out of the region, including to the United Arab Emirates (UAE). Some miners cooperate with terrorist organisations out of pragmatism rather than

¹ *Zakat* is one of the five pillars of Islam and commands a person to be charitable and give to the poor and needy. Donations can take the form of money in bank accounts or at home, ownership of gold or silver, agricultural produce, livestock, and profits from stocks and investments. In the context of terrorist financing, jihadists use zakat as a form of rebel taxation that burdens the civilian population. Terrorist groups like to use the concept of justice and redistribution of wealth to fund their organisations. As jihadist groups operate in a relatively decentralised manner, several entities may demand zakat from the same community.

conviction, aligning themselves with these groups to regain control of disputed mining sites. For example, in 2018, the governor ordered the closure of artisanal mining sites in the Est region in order to cut off funding sources for terrorist groups. As a result, miners turned to jihadists, who reopened some mines, such as the one in Kabonga.

Terrorist groups have been known to infiltrate schools, particularly in border areas. Since the first recorded attacks on Burkinabè schools in 2017, the number and severity of such attacks has increased sharply. Groups affiliated with IS Sahel and JNIM have carried out arson and looting attacks against schools. Armed Islamist groups have officially claimed some attacks. The attackers' typical justification is their opposition to "French" education, while insisting that children should only learn Arabic and the Koran, if at all.

In 2024, the Shura Council of the JNIM in Burkina Faso laid out its position on NPOs for the first time. The founder of Katiba Macina, Amadou Koufa, explained that NPOs are allowed to operate as long as they do not engage in 'hostile activities' against the group. Such activities have included "birth control" issues, which led to the banning of some NPOs in Timbuktu in August 2024.

No specific cases of terrorist financing involving NPOs have been identified. Given the significant capacity problems of the state and the strong presence of terrorist groups in the country, this absence does not necessarily indicate a low risk of terrorist financing for NPOs. This is especially true for NPOs operating in areas under terrorist control which might be exposed to heightened risks of abuse for terrorist financing, in particular through extortion and forced taxation.

3. Sanctions designations²

- IS Sahel is sanctioned by the UN and the US Office of Foreign Assets Control (OFAC).
- JNIM is sanctioned by the UN and the US Department of State. The US Department of State designated JNIM as a Foreign Terrorist Organisation (FTO).
- Katiba Macina, which is part of the JNIM coalition, is sanctioned by the UN and the EU under the ISIL/Daesh & Al-Qaida sanctions regime.

² The reference to sanctions designations serves as a terrorism financing risk indicator. It does not affect any potentially applicable humanitarian exceptions under EU law.

Sources: [ACLED Actor Profile: Jama'at Nusrat al-Islam wal-Muslimin \(JNIM\)](#), [ACLED Conflict Watchlist 2025 – The Sahel and Coastal West Africa](#), [ACLED Actor Profile: Newly restructured, the Islamic State in the Sahel aims for regional expansion](#), [ACLED: New frontlines: Jihadist expansion is reshaping the Benin, Niger, and Nigeria borderlands](#), [Burkina Faso Geopolitical Risk Assessment](#), [Combating Terrorism Center \(Article\)](#), [Country Reports on Terrorism 2023](#), [Country Reports on Terrorism 2023: Burkina Faso](#), [CTED Trends Alert \(2022\)](#), [FATF Mutual Evaluation Report Burkina Faso \(2nd MER\)](#), [FATF Mutual Evaluation Report Burkina Faso: Executive Summary \(2nd MER\)](#), [Gold Trafficking in the Sahel](#), [Human Rights Watch](#), [Lansing Institute \(Article\)](#), [Political Violence at a Glance \(Article\)](#), [Twenty-ninth report of the Analytical Support and Sanctions Monitoring Team pursuant to resolutions 1526 \(2004\) and 2253 \(2015\) \(S/2022/82\)](#), [United Nations Security Council](#), [U.S. Department of the Treasury](#)