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Who governs? state versus jihadist political order in Somalia

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Abstract

Why has the Somali government failed to provide public order and essential services, while Al-Shabaab has had relatively more success in its governance objectives? To explain this variation in governance success, we offer a political economy explanation of wartime order-making based on the competing bargains that governing actors create to uphold their power. We identify two key political bargains in Somalia: (1) an elite deal, forged among members of the Somali Federal Government (SFG) and Federal Member States (FMS); and (2) a civilian deal, which Al-Shabaab directly establishes with the citizens under its control. Looking at these two deals, we examine how access to foreign support can affect a governing actor's taxation impetus, and subsequently its commitment to governance. Our results reveal that not only can foreign support undermine the normal taxation-protection relationship between citizen and state, but it can also inadvertently provide jihadists with an opportunity to establish alternative forms of order.

Keywords

Somalia; terrorism; rebel governance; state formation; international interventions; foreign aid; taxation; civil war economies

As the Somali Federal Government (SFG) and its Federal Member States (FMS) continue to jockey over political power in Mogadishu, the jihadist group Al-Shabaab has maintained its hold over large swaths of the Somali countryside. With Mogadishu paralyzed by political infighting, Somalia remains mired in both conflict and corruption. In this paper, we investigate this political paralysis, in order to explain why the SFG and FMS have failed to effectively govern, whereas Al-Shabaab has managed – in some areas but not others – to provide political order, and even some rudimentary public services.

The political stalemate between the SFG and FMS is a critical part of this story. We contend that this infighting is a reflection of an elite bargain that has come to define Somali politics, in which those in power distribute the spoils of the state among its privileged members. Notably, these 'spoils' are, overwhelmingly, acquired from external donors. Political intrigues at the elite level are not, however, the only relevant political story in war-torn Somalia. Powerful nonstate actors have considerable influence across the country, most especially Al-Shabaab.

There are multiple actors across Somalia – some official and others illicit – that have created pockets of political order at different levels of society.[1] This plethora of actors involved in governing Somalia has, we argue, resulted in an assortment of overlapping political bargains. The elite bargain among the SFG and FMS is only one of many

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competing deals in the Somali political landscape. On the other side of the fight is Al-Shabaab, which has created a parallel deal with citizens under its control, and even provides them with some public goods and services.[2] Each of these actors – official and illicit – seeks to rule in Somalia. Yet, despite the moral and material support of the international community, the SFG and FMS have struggled to govern, whereas the jihadists have established order and the rule of law in areas once considered to be "ungovernable". Why has the official Somali government faltered and failed in providing public order and essential services, while Al-Shabaab has had relatively more success in its governance objectives?

To answer this question, we offer a political economy explanation of order-making in Somalia, which focuses on the nature of the competing political bargains across the countryside. We begin by identifying these two dominant political bargains in Somalia: (1) an elite bargain, in which leaders within the SFG and FMS negotiate official political power amongst themselves, and (2) a civilian bargain, wherein Al-Shabaab – which excluded from official politics – has forged a deal directly with citizens. To explain why the government and the jihadists have performed differently in Somalia, we then look at the economic dimensions of these two bargains. Specifically, we identify foreign support as a causal factor in explaining the variation in governance outcomes. It is well-established in the literature that easy access to external revenues fosters corruption, violence, and disrupts the formation of a normal fiscal contract with citizens.[3] Building on these insights, we contend that in conflict-affected states like Somalia, easy access to external revenues both encourages elite deal-making and undercuts the taxation impetus, resulting in poor governance outcomes. In contrast, we argue that jihadists that lack access to external revenues rely more on local revenue and taxes, which can result in better governance outcomes.

This study draws on our fieldwork conducted over several years in and on Somalia, including scores of interviews with Somali political elites, businesspersons, local economists and academics, humanitarian and civil society actors, and members of Somali Islamist movements.[4] To supplement our fieldwork, we also draw on secondary source analysis, including some of the best reporting from Somali research institutes in recent years.[5] Our empirical study supports our argument that Somalia's political elites are primarily concerned with accessing and controlling external resources, rather than developing normal taxation-protection relationships with their own communities. Meanwhile, because Al-Shabaab exists outside of this externally-funded system, it has been forced to establish direct, coercive taxation-protection relationships with citizens. As a result, while Somali politicians and strongmen fight over international and state moneys, Al-Shabaab has developed an economic ground game rooted in local ties that makes them a powerful challenger to state authority.

The paper unfolds in the following four parts. First, we present our theoretical argument and situate it within the scholarly literatures on rebel governance and taxation, aid dependency, corruption, and civil war economies. Second, we outline how taxation-protection relationships operate in the Somali context, and how these deals affect governance outcomes. Third, we compare the dominant political bargains in the Somali political context, showing how access to external revenues affects the deal-making environment. Finally, the paper concludes with some theoretical insights gleaned from the Somali case, which point to a fruitful area of future research.

A theory of elite vs. citizen bargains

We start our analysis by conceptualizing Somalia as a 'competitive governance environment', which we define as a contested political landscape wherein multiple armed actors claim the legitimate right to rule, and thus establish rival pockets of political order within the state. Following the work of Revkin and others, competitive governance can be akin to a 'hearts and minds' approach whereby governments and rebel groups attempt to 'build local support by providing services and institutions' that outperform rival rulers.[6] Using this definition, we argue that Somalia is not just a war zone, but also a competition among order-making actors.

Within this competitive governance environment, we contend that the dominant actors in the Somali political landscape – official and illicit – have forged different 'political bargains' to negotiate and substantiate their respective claims to power. However, with whom are these actors bargaining? We contend that the SFG and FMS are primarily concerned with forging elite bargains amongst themselves, whereas the jihadists – by necessity – have forged direct deals with citizens. The fundamentally different nature of these two political bargains explains the variation in order-making outcomes between government and jihadist actors. Despite having international recognition and support, the SFG and FMS have chronically struggled to establish the rule of law and provide public services. In contrast, Al-Shabaab has managed to create pockets of political order and offer basic social services, even though it has no legal status.

At first blush, this variation may seem surprising given the enormous amount of foreign support the Somali government has received to rebuild the country.[7] However, we contend that this external support is a key reason why the Somali government has performed poorly on governance. Specifically, external support undermines the normal taxation-protection relationship between citizen and state, and fuels corruption and competition among elites.[8] In contrast, nonstate armed groups (NSAGs) that cannot access external resources must seek out other sources of revenue, including but not limited to local taxation.[9]

Starting with the elite bargain, we contend that easy access to external revenue has allowed the leaders of the SFG and FMS to develop a toxic and unproductive political bargain fuelled by corruption.[10] Within this bargain, elites compete over public power for the purpose of generating private wealth and opportunity. Building on the extensive literature on the unintended negative effects of aid, especially in conflict zones, we argue that liquid and lootable support from the international community has shaped this elite political bargain.[11] The political bargaining arena in Somalia is exclusively occupied by elites, who each jockey for a share of external resources for private gain. Hagmann's analysis aptly conceptualizes this phenomenon as 'extraversion', wherein Somali politicians misappropriate or redirect foreign resources in ways that undermine state-building efforts.[12] This means that elites with access to external resources – either directly or indirectly – have an incentive to engage in competitive corruption. We contend that this hyper-corrupt bargaining environment not only excludes the citizen and privileges the elite, but it also undermines the impetus to forge a taxation-protection relationship between ruler and ruled[13], and is thus detrimental to normal order-making process.[14]

Turning to the civilian bargain, we posit that because Somalia's jihadists are excluded from the official political process, they must seek out other sources of revenue, including

but not limited to citizen taxation. The scholarly literature on rebel governance shows that armed groups can forge alternative political bargains that run parallel to formal state governments.[15] Furthermore, emerging research on rebel taxation has recently demonstrated that taxation by armed groups mimics the order-making relationship that would normally occur between citizens and the state, and that armed groups use taxation to cement their positions as order providers.[16] Bridging these two literatures, we argue that when jihadist NSAGs tax citizens – even coercively – they forge an alternative political bargain that runs parallel to the Somali government. Because the SFG and FMS are occupied with their elite bargains, Al-Shabaab has an advantage in establishing a taxation-protection relationship between rulers and the ruled, which subsequently results in better governance outcomes, including public goods and service provision.

This study offers an economic explanation of these governance outcomes. However, any analysis of Somalia's political bargaining arena must also address the role of clan in both elite and civilian deals.[17] All of Somali society, including its violent actors, exists within a social landscape of nested tribal identities, comprised of five major clans (Hawiye, Darod, Isaaq, Dir, and Digil-Mirifle) that are subdivided many times over into smaller sub-clans.[18] Since 1991, the Somali conflict has largely been fought along clan lines, including between rival sub-clans within the same clan family. Many internationally-sponsored peace processes have tried to resolve this conflict through a number of different schemes, including the 4.5 system (affording a balance of power among the dominant clan families) and the current system of political federalism (granting greater autonomy to regional authorities). Yet, clan conflict continues to be pervasive in Somalia. Even jihadists – who tend to decry tribalism and champion Islamism – take advantage of clan politics when it is advantageous for them.[19]

While we do not treat clan as a causal variable in our analysis, we do consider it to be a pervasive ordering – and disordering – aspect of Somali society, which all political actors in the competitive governance landscape must navigate. Yet, we are also careful to note that clan is not the only ordering principle in Somalia's social ecosystem. Since the early 2000s, scores of Somali businesspeople have built nationwide industries across clan lines. Even more, over the past fifteen years, jihadists have worked aggressively to introduce new Islamist identities to Somalia, ones that override clan. For example, the large numbers of youth that were recruited – often forcibly – into Al-Shabaab were placed in multi-clan militia units, and socialized to adopt a new religious identity.[20] Somalis who have lived under Al-Shabaab's direct rule have reported that these youth were so deeply indoctrinated by the jihadists that they disrespected traditional clan elders, and could not even remember to which clan they belonged.[21]

Therefore, while we take clan politics seriously, we also consider these often overlooked ground-level social changes in the Somali political landscape. By doing so, this study challenges the common assumption that Somali politics is wholly driven by clannism. By investigating the economic logic behind the competing political bargains in the country, we hope to shed new light on how material factors have shaped and transformed the clan conflict. Such an analysis reveals that the crisis in Somalia is not incomparable or exceptional, but rather a product of economic factors that have had similar effects in other parts of the world.

Our political economy analysis both leverages and contributes to recent scholarly innovations in the study of civil war. For example, we build on research on multi-actor

civil wars[22] to develop our analysis of Somalia's competitive bargaining environment, showing how a multi-actor environment can sustain and exacerbate conflict. We also draw from scholarship on rebel governance that unpacks why some armed groups are more prone to predatory behaviour, whereas others are more inclined to tax and govern like a state.[23] We note that the literature on state formation clearly identifies a causal relationship between taxation and order-making[24] and that scholars have identified similar patterns among rebels engaged in taxation.[25] In this study, we build on insights from the rebel governance literature – including those studies that investigate rebel taxation specifically – in order to investigate why the Somali government has struggled with governance, whereas Al-Shabaab has had comparatively more success.

In so doing, we connect the new research on rebel governance to the literature on aid dependency and corruption. Very few scholars have integrated these bodies of literature[26]; in this paper, we show that these two phenomena interact in competitive governance environments in ways that have thus far been underexplored. To start, the aid dependency literature highlights why and how governments can become mired in corruption, and detached from their citizenries.[27] There is ample evidence that easy access to external resources – such as foreign aid – results in state weakness and poor governance outcomes. Much like natural resource dependence in oil and mineral-rich countries, governments that rely heavily on foreign sources of income also risk becoming 'rentier' states[28], which many scholars argue worsens corruption[29] and hinders democracy.[30]

Building on this literature, we add a new insight, showing that these aid-dependent states also create opportunities for competitors in the governance arena. For the government, the prevalence of easily lootable external resources undermines the state's need to tax its population, and instead creates a hyper-corrupt bargaining environment wherein elites compete for a share of the spoils. Meanwhile, nonstate actors that are excluded from this elite bargain must find other ways to finance their struggle, including but not limited to civilian taxation.

Easy access to external resources therefore not only produces an 'aid curse' among recipient governments, it also creates an opportunity for rebels to capitalize on the order-making benefits of direct taxation. In such cases, we argue that NSAGs that succeed in creating a taxation-protection bargain with citizens – no matter how coercive – have the ability to outperform the state in providing order, and sometimes other public services. As our empirical analysis shows, these underlying economic factors shape the bargaining environment, and thus help explain the variation in governance outcomes between the Somali government and Al-Shabaab.

Understanding taxation in Somalia

Before presenting our comparison of elite and civilian bargains in Somalia, we first define what taxation means in this analysis. Although the Somali government has the legitimate authority to collect money from citizens and other entities (like businesses) within its territory, this legitimacy is challenged by rival actors that have created parallel authorities inside the state that also collect tax revenue in Somalia.[31] The outcome is a hybrid form of order-making, wherein both state and nonstate actors compete to assert authority in their respective turfs.[32] It is therefore imperative to investigate tax collection by both state and nonstate actors in Somalia.

Our analysis builds on recent scholarship on rebel taxation, which examines how and why some insurgent groups tax civilians and what effect that taxation has on their political behaviour.[33] Although rebel taxation can be coercive – sometimes brutally so – this type of violence is consistent with Charles Tilly's description of state taxation as a protection racket, and thus 'organized crime'.[34] Not only does Tilly assert that taxation depends on the state's 'means of coercion'[35], but he also questions the 'uncertain, elastic line between "legitimate" and "illegitimate" violence'.[36] Whether collected by a government official or an illegal armed group, taxation inherently involves some degree of coercion. For analytical purposes, we therefore treat both state and NSAG extractive revenue generation from the civilian population as taxation.

In Somalia, nonstate actors have been taxing citizens for decades.[37] Since the collapse of the government in 1991, Somali citizens have been extorted by clan strongmen, unruly militiamen, and other local power holders. Describing the scene, one CEO of a large business based in Mogadishu explained, 'every warlord wanted to take over and charge taxes we couldn't afford.'[38] Despite its coercive and informal nature, this NSAG extortion was widely referred to by respondents, especially businesspeople, as 'taxation'.[39]

Importantly, clan strongmen and militias forced citizens and businesses to pay, but they also failed to provide political order within their turfs; rather, their approach to taxation was akin to Tilly's version of a mafia-style protection racket.[40] One business executive described these NSAG extortion tactics as follows: 'They sent [armed gangsters] to scare the business community into paying up. The warlords just demanded money and threatened violence. A businessperson would have to calculate what you have, what you would lose, and then pay up.'[41]

In addition to this direct taxation by strongmen, Somali citizens regularly encountered another highly pernicious form of extortion at checkpoints. Many respondents described the proliferation of NSAG checkpoints along the main roads leading out of Mogadishu, which turned a 15 min trip into an hours-long perilous journey that cost travellers a fortune in so-called 'taxes' and 'tolls'.[42] One business owner who traversed these roads out of Mogadishu described the scene: 'as the number of [NSAGs] increased, the number of checkpoints increased … This was like taxation. Everywhere you paid more at each checkpoint.'[43] This problem extended across the entire country, from Baidoa to Bardere to Beledweyne. In every turf and on every road, businesses and ordinary citizens reported paying 'taxes' to NSAGs that offered little in return.[44] As one small trader aptly explained: 'the warlords were taking money for "security", but the insecurity was still there.'[45]

During the peak of the Somali civil war, clan strongmen and their militias extorted taxes from citizens living in their turfs; however, based on feedback from their constituents, these warlords consistently performed very poorly in governance provision across the board.[46] This problem became even more pronounced from 2000 onwards, when a series of internationally-sponsored peace processes brought these strongmen to conferences in Djibouti and Kenya where they then took up long-term residence in posh hotels.[47] By 2004, these warlords-turned-parliamentarians had focused their attentions on securing plush government posts and gaining private access to international donor funding. As they jockeyed for power and wealth in Nairobi, their foot soldiers continued to extort informal 'taxes' from citizens to line their pockets.[48]

These underlying conditions sparked two important transformations in Somalia that directly relate to this study. First, as a direct response to the extortion and failure of these warlord-parliamentarians, in 2006 a grassroots movement called the Islamic Courts Union (ICU) rose up seized control in Mogadishu.[49] Behind the ICU's sudden success was its armed wing called Al-Shabaab (or 'the youth'), a multi-clan militia comprised of young boys who espoused a jihadist rather than a tribal ideology.[50] Within six months, Al-Shabaab had helped the ICU consolidate its power over the vast majority of southern Somalia, bringing the country under one government for the first time in fifteen years. In 2007, a US-backed Ethiopian invasion overthrew the ICU and reinstalled the warlord-parliamentarians; however, that foreign intervention not only failed to weaken Al-Shabaab, but it arguably helped increase the power of the jihadists in the Somali conflict.[51]

Second, during this critical juncture, the international community aggressively tried to revive the internationally-sponsored peace process. In 2012, the transitional warlord-run parliament was replaced by a permanent Somali government, as constructed by a new federal constitution. The result of this prolonged political process – which built upon previous elite deals with local strongmen – was the formation of a new federated system, and the creation of the Somali Federal Government based out of Mogadishu and six Federal Member States across the country. According to Menkhaus, federalism is 'a critical element in the elite bargain' between the SFG and FMS.[52] The constitutional provisions that delineate the distribution of power between the SFG and FMS have since become the subject of much discord and political infighting.[53] Nevertheless, for our analysis, it is important to note that the SFG and FMS emerged through the internationally-sponsored political process, and include strongmen and power holders who have long been part of the elite bargain in Somalia.[54]

These two key transformations – the rise of Al-Shabaab and the formation of the current Somali government – form the basis of our comparative analysis. At the time of writing, the most dominant players in Somalia's competitive governance environment are the SFG, FMS, and Al-Shabaab. Among these players, we contend that members of the SFG and FMS are focused on their elite bargain, which is subject to an enormous amount of internal competition over power and corruption rents. In contrast, we argue that because Al-Shabaab is excluded from this elite bargain, it has forged a parallel deal directly with citizens.

Comparing elite and civilian bargains in Somalia

Turning to our empirical analysis, we present evidence from fieldwork and secondary sources to evaluate our political economy explanation of governance outcomes in Somalia. First, we assess the Somali government's elite bargain to show how dependency on foreign resources has encouraged corruption and reduced the drive to tax and govern like a normal state. Second, we examine how Al-Shabaab's reliance on civilian taxes has resulted in better governance outcomes in some areas, including the provision of order, justice, and some public services.

The elite bargain in Somalia

In this section, we examine how the SFG and FMS have engaged in elite deal-making, with the goal of stealing foreign resources, maintaining political power, and increasing

private profits. We find that this elite misappropriation of foreign resources is not only corrupt, but also undermines the Somali government's impetus to tax and govern. While Somalia's political elites compete over corruption rents, they have cultivated little accountability to their own citizenry, and are quick to outsource the core responsibilities of government to either international actors or the private sector. The overall record indicates that easy access to lootable foreign resources has had perverse effects on the Somali state, including extreme corruption, a weak taxation impetus, and poor performance in providing security, stability, and basic public services.

Since 2006, Somalia has been ranked at the bottom of Transparency International's Corruption Perceptions Index (CPI), in 2021 was tied for second last place with Syria, second only to South Sudan.[55] Among countries ranked by Trace International for its Bribery Risk, Somalia comes in last place. External resources – including foreign aid – are well known to have aided and abetted corruption networks in Somalia.[56] Not only is the volume of aid resources to Somalia significant, but the rate of aid theft is staggering.

Between 2000 and 2008, Somalia was among the top recipients of aid in the world, and in 2019, aid to Somalia amounted to almost US$2 billion.[57] This sum dwarfs the limited amount of revenue derived domestically through taxation, which is estimated to be US $419million.[58] Even more notable is how much of these foreign resources are pilfered by elites inside the political system. As documented by the Heritage Institute for Policy Studies, many Somali ministers 'maintain offshore banking or private bank accounts for development assistance' and tens of millions of USD in financial aid received in Somalia have gone unaccounted for in official SFG treasury accounts.[59] In 2013 and 2014, the Central Bank was criticized after it was found that '80% of withdrawals from the state accounts were made by individuals and not used to fund government operations or the provision of public services', and instead these funds were used for personal gain or towards building support for upcoming elections.[60]

In 2018–2019, the auditor general found that of funds allocated to Somalia from the European Union totalling US$17,004,816, only US$13,266,667 managed to arrive to the federal government bank account.[61] Furthermore, US$20 million received from Saudi Arabia was disclosed in financial statements as US$6,070,868 – in total leaving upwards of US$18 million of foreign aid unaccounted for in 2018. Most recently, as noted by the UN Panel of Experts on Somalia and Eritrea, the Somali Director of Finance for the Ministry of Health was arrested after misusing and misappropriating aid funds that had been dedicated to fighting COVID-19 in the country.[62]

The cooption of foreign resources by Somalia's political elites has been well documented by leading scholars. Hagmann explains that extraversion, or 'the conversion of dependence into resources and authority', has perversely shaped the incentive structures driving elite behaviours as they 'vie for greater recognition and, ultimately, more resources from external actors'.[63] Menkhaus similarly identifies these patterns of behaviours among Somalia's elites, labelling the SFG a 'limited access order' characterized by elite bargains whereby elites compete for access to 'resources flowing through the federal state'.[64] There is also collusion between politicians and the private sector in Somalia, 'with government contracts usually being awarded to relatives, friends, and associates of leading political figures' or favouring companies from specific clans.[65] Both Hagmann and Menkhaus convincingly argue that foreign funds have distorted

the incentives driving Somali elites, who have proven themselves to be primarily concerned with securing private gains from state resources.

Patterns of extraversion and limited access order have also been especially prominent in both the FMS and national elections processes. In fact, the 2012 federal election in Somalia was so plagued by vote buying that Somali politicians considered this behaviour to be entirely normal. For example, in 2013 in Nairobi, one of us directly witnessed a senior member of parliament approach a mutual colleague at a hotel that is frequented by Somalia's political elite. The official explained that he had been offered an even better post, and then offered his soon-to-be-vacated position to our colleague, openly saying: 'It's a good post, worth at least 50% [of government funding] off the top.' After the senior official left, his colleague shook his head and remarked, 'If he offered me 50%, then he's probably skimming 90[%].'[66]

Despite efforts to mitigate these practices, the 2017 elections were also engulfed in corruption, given 'the high stake outcomes for elites'.[67] Vote buying, threats, and violence were regular occurrences in the elections, with some seats for MP allegedly costing up to US $100,000, without guaranteed success, and US$1,000 to secure a place in the electoral college.[68] Notably, international actors with a stake in electoral outcomes contributed substantial funds to their preferred presidential candidates – 'where Qatar and Turkey were backing … Mohamed Abdullah (known as "Farmajo"), while Ethiopia, Saudi Arabia, and the United Arab Emirates backed incumbent Hassan Sheikh Mohamud'.[69]

To secure their positions, Somalia's powerbrokers have come to rely on foreign funds to buy election results. However, this corrupt competition affects the relative balance of power among Somali clans, and inevitably sparks fears of an imbalance.[70] As noted by the UN Panel of Experts on Somalia and Eritrea, electoral processes have been a primary source of volatility over the last several years, resulting in armed clashes in Jubbaland, Galmudug, and most recently in Gedo since January 2021.[71] Electoral disputes in Gedo have led to clashes between Ahlu Sunna Wal-Jama'a and the SFG, causing causalities, internal displacement and the arming of local militias, with military clashes occurring as recently as Fall 2021.[72]

Amid this competition for power, Somali political elites have prioritized access to state and foreign resources over building a taxation-governance relationship with ordinary Somali citizens. The Somali government has consistently ranked among the lowest in terms of domestic revenue mobilization and (without counting the autonomous Somaliland region), the revenue-to-gross domestic product (GDP) ratio is only 5%.[73]

Existing scholarly research predicts that the absence of a taxation-protection relationship will result in poorer governance outcomes for citizens, such as the provision of public goods like security, order, and justice.[74] The empirical evidence from Somalia supports this prediction, as the easy availability of external revenues from foreign actors – which far outweighs the revenue collected through domestic taxation – has resulted in poor provision of public services and a culture of hyper-corruption in the Somali political establishment.

Looking at its track record in public service provision, the Somali government's performance has been exceptionally poor. When asked what services the government provides for ordinary citizens, a seasoned Somali humanitarian doctor on the frontlines in Mogadishu quipped:

> The main service they provide is to drive us crazy and steal all the money. […] Everything is private. Garbage [collection] is run by a private company. You pay US$5 every month and

> they pick it up. But anyone who cannot afford it, you need to dig a hole in your yard and burn it yourself. Water is privatized. If you cannot afford to buy it, you need to walk with your 20L [jug] as far as you can to get a free one.[75]

The Somali government also falls short in providing critical services, like healthcare. 'There are two hospitals [in Mogadishu],' the doctor elaborates. 'There is some government funding, but [the hospitals] are also funded by the UN and all the international NGOs.'[76] This is consistent with other public service areas in Somalia, which despite the state receiving foreign aid designated towards these efforts, it is not the government but the private sector, civic groups, NGOs, mosques, and international aid agencies that end up offering these public goods and services.[77]

When faced with public emergencies and famines, the Somali government typically fails to provide coordinated responses.[78] Even in times of acute crisis, foreign aid becomes mired in rampant and pervasive corruption.

> It's so frustrating. They [the SFG] don't do anything. They only steal money and find more ways to steal. I've worked with the Office of the Prime Minister. It's very lucrative for them. But what about basic services? What about disease control in a pandemic? The government do whatever they can to get money for a project from [the] UN or WHO. But no one is thinking about public service.[79]

While these government actors hustle to secure foreign resources (often for private gain), they therefore have had little impetus to develop a normal taxation system. The government's easy access to external funding has contributed to its 'limited investment[s] in terms of domestic fiscal capacity', and efforts strengthen domestic revenue mobilization in Somalia have thus far had minimal success.[80] Even when the Somali government does extract taxes, it typically seeks out the lucrative tax sectors and bases, such as control over certain ports, municipalities, or customs borders.[81] Yet, port taxes and customs duties do not constitute the type of direct taxation of ordinary citizens and local businesses that underpins normal political order-making.

Not only has the government been sluggish about extracting taxes directly from citizens, but after decades of statelessness, many Somalis are also reluctant to pay them, especially among the business class. Although most businesspeople are reluctant to pay higher taxes, businesses in Somalia have functioned without a formal taxation system for several decades,[82] which makes it harder to introduce a new tax regime. To illustrate, most businesspeople will be quite vocal about the toxic effects of foreign aid dependency and political corruption in Somalia, which undermine a healthy business environment. Yet, when asked whether they would be willing to pay for their government through taxes, leading business elites in Somalia's Chamber of Commerce shifted uncomfortably in their seats and unanimously replied, 'it depends on how much it would cost.'[83]

Importantly, it is possible that these business elites are already being extorted by other state and nonstate actors, including Al-Shabaab. If so, this tax aversion may also be a form of 'tax exhaustion', as many Somalis are forced to pay extortion money to multiple actors. Under these conditions, ordinary Somali citizens and businesses may hesitant to pay even more taxes to the official government, especially if they doubt they will receive benefits in exchange for those payments.[84] For this reason, it may be even more difficult for the SFG and FMS to shift from an elite to civilian bargain.

The civilian bargain and Al-Shabaab

In this section we examine how Al-Shabaab, which is excluded from the elite bargain, has necessarily had to develop a robust civilian tax regime to finance its operations. As a result, we find that Al-Shabaab has invested – at least in part – in maintaining order and basic public services in some territories it controls. The evidence suggests that Al-Shabaab has outperformed the Somali government in least some areas of governance, most notably in the provision of local security and justice.

Given its formal affiliation with Al-Qaeda, Al-Shabaab is completely excluded from any internationally-supported political negotiations, and indeed the official Somali government 'categorically rejected any negotiations with the group'.[85] Because it is barred from official politics, Al-Shabaab therefore has no direct access to the external resources in the elite deal, and has been forced to develop an alternative economic strategy to remain competitive in the Somali conflict theatre. 'When it comes to economic resilience, they adapt, they have a flexible strategy,' explained an economist at a leading university in Mogadishu. 'Al-Shabaab is very strategic and more flexible than we realized.'[86]

A key part of that economic strategy is its approach to local taxation. Since its inception through the Islamic Courts Union movement in 2006, Al-Shabaab has depended on civilian resources, especially from the local business community.[87] During what Hansen calls 'the golden age of Al-Shabaab' in 2009–2010, Somalia's jihadists significantly expanded their control over major cities and towns, including Baidoa, Jowhar, Beled Weyne, and Kismayo.[88] With these territories under its control, Al-Shabaab developed a notable capacity to tax and govern[89], and has since continued to dramatically outpace the Somali government in tax collection.[90] In 2020, the Hiraal Institute estimated that al-Shabaab collected double what the SFG collected in tax revenue.[91]

Al-Shabaab has a sophisticated and diverse taxation system, and collects money from civilians through a number of different channels. First, it runs a highly effective checkpoint system that extracts revenues along major trade routes.[92] When it held Kismayo Port at the height of its power, Al-Shabaab generated tens of millions of dollars in taxation revenues.[93] Somalia's jihadists also collect '*zakat*' from ordinary Somali citizens, claiming it is a religious duty.[94] Al-Shabaab's so-called zakat tax is typically levied at 2.5%, and was estimated to bring in US$1.7 million in 2020.[95] Al-Shabaab also collects what is known as *infaaq* – an emergency fund levied ahead of major military advances or when the group's coffers are low.[96]

Although this taxation is illicit, Al-Shabaab's approach is quite formal. In fact, Al-Shabaab is known to provide receipts following payment, and ensures safe travel on the basis of one uniform payment across the Somali countryside, in a relatively predictable and consistent manner.[97] According to the Hiraal Institute, Al-Shabaab outperforms the state in all measures of tax collection – from organization to enforcement – and as a result 'undermines the legitimacy of the government and [allows it to] run its state within the state'.[98] The former FMS President of Southwest Somalia explained the severity of this gap in tax capabilities:

> [Al-Shabaab] collects revenue like [a] government, but they are collecting more than the [official Somalia] government. They will take 1000 [Somali shillings in taxes] when my side [the government] will only take 100. You can even refuse to pay my 100, but you cannot refuse their 1000. They collect from Mogadishu. They collect from everywhere.[99]

Corroborating the statement by the former President, many other interview respondents reported that Al-Shabaab was indeed collecting taxes from both individuals and businesses in the heart of government-controlled Mogadishu.[100] Al-Shabaab would call businesses and individuals on the phone and demand a certain amount of money be transferred.[101] Outlining how this process worked, a Somali official explained:

> Al-Shabaab was imposing taxes on a lot of hawalas [money transfer agencies]. They called it '*khidmat*' [service]. Someone [representing Al-Shabaab] called the head of one of the hawalas [and] asked for some percentage. [The head of the hawala] asked "how do I know who you are?" [The Al-Shabaab representative said] "Who do you know from senior Al-Shabaab from your clan? Call him and ask". So [the hawala owner] called and person X said "yes, of course you must pay. This was decided by very senior people."[102]

Al-Shabaab's records reportedly contain financial assessments and identities of Somali civilians and businesses, allowing them to make demands according to where money is moving in the country.[103] Further, Al-Shabaab has reportedly infiltrated mobile money and *hawala* networks in Somalia, further enabling their intelligence gathering activities.[104] Yet, it is not only large companies in Mogadishu that are targeted by Al-Shabaab to make these payments. Many local businesses reported the exact same phenomenon, in which a 'tax' payment was demanded by Al-Shabaab, with a credible threat of physical violence if the demand was not met.[105] Much like Tilly's classic model of state formation as organized crime,[106] Al-Shabaab has developed its power through a mafia-style taxation-protection racket imposed on local citizens. As one Somali analyst succinctly stated, 'Every month, what we give to Al-Shabaab is more than what we give to the [Somali] government. Every hotel, every restaurant, every shop must give.'[107]

Although Al-Shabaab's civilian bargain is based on coercive extortion, it also entails an element of governance that is very significant, especially for Somali citizens who have endured decades of instability and statelessness. Most notably, alongside its aggressive taxation regime, Al-Shabaab has also offered ordinary Somalis some basic public services that ought to be expected by a citizen from its government: (1) security and predictability; (2) enforcement of the rule of law; and (3) redistribution and welfare.

First, Al-Shabaab has provided Somali citizens living under their direct control with a greater level of predictability and clarity on the rules governing society. As Barrett explains,

> Al-Shabaab offered an appealing package of organization at a time of chaos; the resolution of basic disputes … when force too often determined ownership; religious principles … to guide decision-making at a time when cronyism and corruption were rampant; and national interest over the interests of clans or foreigners.[108]

Most of all, Al-Shabaab worked to establish security and its version of order over the populations it controls. As one official from Hiraan region explains, 'Even in small areas, like Afgooye, outside of Al-Shabaab control, [their] orders must still be followed. Even with 10–20% strength, they can enforce their laws.'[109] Even when citizens are unhappy with Al-Shabaab's laws, they allegedly understand what is expected of them in terms of behaviour, and in exchange for abiding by these rules and paying their share of Al-Shabaab taxes, 'they value the confidence they gain that they and their possessions were safe'.[110]

Second, Al-Shabaab has worked hard to present itself as a more effective governing body than the official state, especially in terms of enforcing laws. While Al-Shabaab's coercive violence has certainly frightened and harmed civilians, it is also important to note that its laws are not always perceived negatively. In fact, Somalia's jihadists have even made efforts to enact popular laws. To illustrate, an analyst from Mogadishu explained, 'For the sympathy of the people, [Al-Shabaab] banned plastics as a harm to the environment,' referring to the endemic plastic bag pollution in Somalia. 'The people obey it. They see the plastics as bad.'[111] In another example, Al-Shabaab decreed that the crime of rape will be punished with the death penalty,[112] and has followed through by executing gang rapists.[113] It is worth noting that many respondents express that this tough law enforcement, especially for crimes such as theft or rape, addresses an unmet public need for order and justice.[114] Indeed, for Somalis who are fed up with decades of lawlessness and impunity, Al-Shabaab's swift and harsh measures may be seen as a welcome change.

Al-Shabaab also reportedly does a better job in handling minor legal disputes. Indeed, the formal justice system in Somalia is widely perceived as corrupt, inaccessible, slow, unpredictable, and unfair.[115] When describing the justice system in Somalia, the humanitarian doctor quipped that the government's courts are only good 'if you have money. The more you pay, the more you win your case.'[116] It is therefore unsurprising that Crouch and Ali found that many Somali citizens have explicitly sought out Al-Shabaab for dispute resolution because it is seen as fairer than the justice systems available to them via customary or state laws.[117] In contrast, 'Al-Shabaab has a court system. Any dispute, you can take it there and they are fast,' the humanitarian doctor confirms. 'But … they don't provide [citizens with] water or anything.'[118]

Third, although Al-Shabaab does not provide public services like water or sanitation, it has worked to ensure it makes regular payments of salaries, and it has also redistributed resources to those in need. This is quite noteworthy given that the Somali National Army (SNA) has struggled to pay regular salaries to its soldiers, with SNA soldiers even protesting in 2020 over unpaid salaries.[119] In contrast, Al-Shabaab 'has never failed to pay its fighters and administrators'.[120] The UN Panel of Experts on Somalia found that Al-Shabaab's annual operational expenditure was estimated to be around US$21 million, US $16.5 million was allocated to al-Shabaab's military and logistical support units; the Hiraal Institute similarly found that one of al-Shabaab's largest expenditures was payment of regular salaries to soldiers, policemen, and administrators.[121]

Moreover, as part of its social welfare approach, Al-Shabaab has been known to redistribute funds from wealthier regions to areas in need, such as the comparatively poorer region of Galmudug.[122] In interviews with Somali citizens, Crouch and Abdi found that in general, respondents believed Al-Shabaab distributed resources either equally or according to need, with clan political influence notably 'diminished in Al-Shabaab controlled areas'.[123] Although it has a mixed record of allowing international humanitarian actors to operate in its territory,[124] Al-Shabaab has also been known to provide its own humanitarian relief, and publicizes these efforts in its media operations. In 2017, for example, it responded to the extreme drought situations by distributing aid to affected regions, it helped dig canals for irrigation, and it coordinated community relief efforts, including delivering aid to those in need.[125]

Importantly, Al-Shabaab's performance in governance is not consistent. An official from Hiraan region explained:

> In Mudug, they act like a government. They take taxation, they have their own courts … you can talk to them. When you go further south, they act like terrorists. If you're isolated, they'll abuse you. If you're in [an area bordering the government's zone of control], they act more like a government and are more civilized.[126]

Yet it is the abysmal performance by the Somali government in providing order and basic services that has made it so easy for Al-Shabaab to win support from aggrieved communities. Remarkably, respondents in a 2019 survey expressed a 'desire for Al-Shabaab to return to areas "liberated" by government forces'.[127]

An agenda for future research

This article has analyzed the reasons why the Somali government has struggled to govern, whereas Al-Shabaab has had relatively more success in ruling over its citizens. Bringing together the literatures on aid dependence, rebel governance and taxation, and civil war economies, we argue that this variation in governance outcomes is largely explained by the economic conditions that shape the interests and actions of the dominant parties to the conflict. We specifically show how these different economic conditions led to two key political bargains: (1) an elite deal forged amongst members of the SFG and FMS; and (2) a direct deal forged between Al-Shabaab and the Somali citizens under its control.

On the government side, we contend that easy access to foreign resources has resulted in hyper-corruption and in-fighting among the SFG and FMS, and has undermined the development of a normal taxation-protection relationship with citizens. Instead, the Somali government has been perversely incentivized to compete over control of foreign moneys, with little to no accountability to its citizenry. The result is chronic underperformance in terms of governance, particularly when considered as a ratio of incoming public revenues to outgoing public goods and service provision. The evidence suggests that foreign funds primarily feed corruption networks that ensure continued elite buy-in, but do not support the development of a normal, self-sustaining government.

In contrast, Al-Shabaab has no direct access to these foreign funds, and has therefore sought out other forms of revenue generation, including but not limited to taxation of citizens. In some areas of Somalia, Al-Shabaab has created its own a parallel government, in which it taxes and governs like a state. In these areas, it not only provides political order and the rule of law, but also offers some modest public services to citizens. In other areas, however, particularly those where they have less territorial control, Al-Shabaab behaves much more like an amorphous terrorist organization, or arguably an organized criminal network. Despite its extremely coercive behaviour, it is noteworthy that Al-Shabaab has attempted to present itself as a viable alternative government that is accountable to local citizens, rather than foreign donors. The fact that Al-Shabaab depends more on citizen taxation to finance its power helps to explain this variation in governance outcomes.

Nevertheless, these observations do not simply suggest that the SFG can easily resolve this problem by quickly creating a robust new taxation policy. In fact, the SFG has already made an effort to rebuild its domestic tax base;[128] however, the sheer amount of NSAG

extortion in Somalia makes it difficult to demand more money from overburdened citizens. The fact that Al-Shabaab is already squeezing Somali citizen for taxes, using terrorist-style extortion methods in the heart of government-held territories, makes it all the more difficult for the official government to extract its own taxes from these same households.[129] Without a monopoly on force, it will be difficult for the Somali government to forge a normal taxation-protection relationship with its citizens; yet, without directly taxing its citizens and establishing this basic social contract, it will be difficult for the Somali government to monopolize power over the country.

Building on the contributions of this paper, future researchers may wish to delve deeper into the relationship between access to external revenues and the governance behaviours of both state and nonstate actors. Our preliminary analysis suggests that there are different configurations of political dysfunction that can occur, depending on which of these actors have access to external resources. For example, the civil war literature shows that rebel groups that have access to lootable resources are more likely to engage in predatory behaviour,[130] whereas the literature on rentier states shows that governments that rely on either natural or external rents tend to be more authoritarian and corrupt.[131] We also know from the research on rebel governance that NSAGs often step in to provide governance and service provision, and these activities are often funded by civilian taxation.[132] We integrate these distinct scholarly observations into a preliminary matrix seen in Table 1, which illustrates how these separate bodies of research all speak to a common phenomenon. Future researchers may wish to explore and test these integrated observations, as they speak to Somalia and other cases.

Table 1 . Preliminary model of external resources and behavioural outcomes

		NSAG access to external resources	
		High	*Low*
State access to external resources	*High*	Corrupt state and abusive rebels	Corrupt state and governing rebels
	Low	Weak state and abusive rebels	Competitive taxation and tax exhaustion

Moreover, this paper has focused on two dominant bargains in Somalia: the "elite deal" involving the SFG and FMS, and the "civilian deal" that al-Shabaab has forged. However, future research may wish to explore the numerous other bargains that exist in this political landscape. For instance, there are many governance arrangements established between clans and civilians,[133] as well as specific elite bargains between Al-Shabaab and the SFG,[134] between Al-Shabaab and clan organizations,[135] or between the Somali government and the private sector.[136]

Finally, our research also speaks to other conflict zones – on the African continent and beyond – that are defined by weak, foreign-backed governments and locally-embedded jihadist insurgencies. In 2020, the world witnessed the dramatic collapse of the American-backed regime in Afghanistan, which after 20 years and a trillion dollars of investment fell to the Taliban with astonishing speed.[137] In the aftermath of the Taliban takeover, much painful analysis has gone into assessing how that foreign investment did little more than feed a handful of corrupt elites, whereas the Taliban's strategy helped ensure their return to power.[138] Other countries that are struggling with jihadist insurgencies, such as Mali for instance, have fallen into a similar pattern of foreign aid dependency and hyper-corruption among elites.[139] This research, we hope, will help

scholars move towards a better understanding of the relationship between external resources and governance outcomes in these very troubled areas.

Notes

1. Skjelderup, "Jihadi Governance".
2. Marchal, "Rivals in Governance."
3. Moore, "Revenues, State Formation"; Ross, "What Have We Learned"; Sarkar and Sarkar, "The Rebels' Resource Curse."
4. Based on our university research ethics protocols approved for our numerous field studies, we treat all interview material in this article as confidential. We have therefore anonymized respondent identities with one exception – the former FMS President of Southwest Somalia – who is a high level political actors and who insisted that his interview be on the record.
5. Heritage Institute, "Impediments to Good Governance"; Heritage Institute, "Rebuilding Somalia's Broken Justice System"; Hiraal Institute, "The AS Finance System"; Hiraal Institute, "A Losing Game."
6. Berman, Shapiro, and Felter, "Can Hearts and Minds Be Bought?"; Revkin, "Competitive Governance and Displacement Decisions."
7. United Nations, "Aid Flows in Somalia 2021."
8. Moore, "Political Underdevelopment"; Moore, "Revenues, State Formation."
9. Ross, "What Have We Learned"; Sarkar and Sarkar, "The Rebels' Resource Curse."
10. Heritage Institute, "Rebuilding Somalia's Broken Justice System"; Heritage Institute, "Impediments to Good Governance," 20, 34.
11. Ahmad, "Agenda for Peace or Budget for War?"; de Waal, "Doing Harm by Doing Good?"
12. Hagmann, *Stabilization, Extraversion and Political Settlements in Somalia*.
13. Olson, "Dictatorship, Democracy, and Development"; Sabates-Wheeler and Verwimp, "Extortion with Protection"; Sanchez de la Sierra, "On the Origins of the State."
14. Moore, "Revenues, State Formation, and the Quality of Governance."
15. Arjona, *Rebelocracy*; Arjona, Kasfir, and Mampilly, *Rebel Governance in Civil War*; Mampilly, *Rebel Rulers*.
16. Bandula-Irwin et al., "Why Armed Groups Tax"; Mampilly, "Rebel Taxation."
17. Bakonyi, "Authority and Administration"; Skjelderup, Ainashe, and Abdulle "Qare," "Militant Islamism and Local Clan Dynamics."
18. Laitin and Samatar, *Somalia*.
19. Anderson and McKnight, "Understanding Al-Shabaab"; Skjelderup, "Jihadi Governance."
20. Ahmad, "Going Global."
21. Author interviews, multiple respondents, Lafoole, Somalia, 2013.
22. Cunningham, *Barriers to Peace in Civil War*.
23. Arjona, *Rebelocracy*; Beardsley and McQuinn, "Rebel Groups as Predatory Organizations"; Mampilly, "Bandits, Warlords, Embryonic States"; Weinstein, *Inside Rebellion*.
24. Darling, *Revenue-Raising and Legitimacy*; Elias, *The Civilizing Process*; Tilly, "War Making and State Making"; Xu and Xu, "Taxation and State-Building."
25. Ahmad, *Jihad and Co.*; Bandula-Irwin et al., "Why Armed Groups Tax"; Mampilly, "Rebel Taxation"; Revkin, "What Explains Taxation."
26. Sarkar and Sarkar, "The Rebels' Resource Curse."
27. Moore, "Death without Taxes"; Moore, "Political Underdevelopment"
28. Rubin, "The Political Economy"; Yates, *The Rentier State in Africa*.
29. Omeje, "The Rentier State."
30. Ross, "What Have We Learned"; Sandbakken, "The Limits to Democracy."
31. Abshir, Abdirahman, and Stogdon, "Tax and the State in Somalia."
32. Marchal, "Rivals in Governance"; Menkhaus, "State Failure, State-Building"; Villa and Souza Pimenta, "Violent Non-State Actors."

33. Bandula-Irwin et al., "Why Armed Groups Tax"; Breslawski and Tucker, "Ideological Motives and Taxation"; Mampilly, "Rebel Taxation"; Revkin, "What Explains Taxation"; Sabates-Wheeler and Verwimp, "Extortion with Protection."
34. Sanchez de la Sierra and Titeca, "The State as Organized Crime"; Tilly, "War Making and State Making."
35. Tilly, "War Making and State Making," 181.
36. Ibid, 173.
37. Abshir, Abdirahman, and Stogdon, "Tax and the State"; Ahmad, *Jihad and Co.*; Hiraal Institute, "A Losing Game"; Marchal, "Rivals in Governance"; van den Boogaard and Santoro, "Explaining Informal Taxation."
38. Author interview, business executive 1, 2009.
39. Author interviews, multiple business respondents, 2009 and 2013.
40. Tilly, "War Making and State Making."
41. Author interview, business executive 2, 2009.
42. Author interviews, multiple respondents, 2009 and 2013. Author direct observations of checkpoints, 2013.
43. Author interview, business executive 3, 2009.
44. Author interviews, multiple respondents, 2006, 2007, 2009, 2013.
45. Author interview, small trader, 2009.
46. Author interviews, multiple respondents, 2004, 2007, 2009, 2013.
47. Author direct observations and interviews with these strongmen, 2004, 2007, 2009, 2013.
48. Author direct observations, 2004, 2007, 2013.
49. Ahmad, "The Security Bazaar"; Barnes and Harun, "The Rise and Fall"; Skjelderup, Ainashe, and Abdulle "Qare," "Militant Islamism."
50. Hansen, *Shabaab in Somalia*.
51. Samatar, "Ethiopian Invasion of Somalia"; Verhoeven, "The Self-Fulfilling Prophecy."
52. Menkhaus, "Elite Bargains," 23.
53. Heritage Institute, "Impediments to Good Governance"; UN Panel of Experts, "Letter Dated 5 October 2021"; United Nations Security Council, "Report of the Security Council Committee."
54. Hagmann, *Stabilization, Extraversion and Political Settlements in Somalia*; Menkhaus, "Elite Bargains."
55. Transparency International, "2021 Corruption Perceptions Index."
56. Hagmann, *Stabilization, Extraversion and Political Settlements in Somalia*; Menkhaus, "Elite Bargains."
57. Federal Government of Somalia, "Aid Flows in Somalia"; Hagmann, *Stabilization, Extraversion and Political Settlements in Somalia*, 24; 36; The World Bank, "Net Official Development Assistance."
58. The World Bank, "Domestic Resource Mobilization," 8.
59. Heritage Institute, "Impediments to Good Governance," 19.
60. Ronan, "Somalia: Overview," 8.
61. Heritage Institute, "Impediments to Good Governance," 20.
62. UN Panel of Experts , "Letter Dated 5 October 2021"
63. Hagmann, *Stabilization, Extraversion and Political Settlements in Somalia*, 25–26.
64. Menkhaus, "Elite Bargains," 3.
65. Ronan, "Somalia: Overview," 11.
66. Author direct observations, Nairobi, February 2013.
67. Menkhaus, "Elections in the Hardest Places," 132.
68. Ibid, 140.
69. Ibid, 141.
70. Webersik, Hansen, and Egal, "Somalia: A Political Economy Analysis."
71. UN Panel of Experts, "Letter Dated 5 October 2021."
72. Shire, "Dialoguing and Negotiating with Al-Shabaab," 12; UN Panel of Experts, "Letter Dated 5 October 2021."

73. The World Bank, "Domestic Resource Mobilization in Somalia," 2. Somalia's 5% revenue-to-GDP ratio is significantly lower than the average of 17% in other low-income African countries. Even including Somaliland, Somalia's ratio would still be considerably lower – at only 10%.
74. Ross, "What Have We Learned"; The World Bank, "Domestic Resource Mobilization in Somalia," 6.
75. Author interview, humanitarian doctor, 2022.
76. Ibid.
77. Watanabe and D'aoust, "Somalia: A Tale of Two Countries."
78. Maxwell, *Famine in Somalia*; Maxwell and Majid, *Famine in Somalia*.
79. Author interview, humanitarian doctor, 2022.
80. The World Bank, "Domestic Resource Mobilization in Somalia," 2; World Bank Group, "Somalia Economic Update."
81. The World Bank, "Domestic Resource Mobilization in Somalia," 11.
82. Leeson, "Better off Stateless"; Webersik, "Mogadishu."
83. Author interviews with Chamber of Commerce in Mogadishu, 2013.
84. Abshir, Abdirahman, and Stogdon, "Tax and the State in Somalia," 7; Heritage Institute, "Impediments to Good Governance," 22.
85. Shire, "Dialoguing and Negotiating with Al-Shabaab," 9.
86. Author interview with economics professor, 2018.
87. Ahmad, *Jihad and Co.*; Barnes and Harun, "The Rise and Fall"; Mwangi, "The Union of Islamic Courts."
88. Hansen, *Shabaab in Somalia*, 73.
89. Ahmad, "The Long Jihad."
90. Abshir, Abdirahman, and Stogdon, "Tax and the State."
91. Hiraal Institute, "A Losing Game."
92. Author direct observations, 2013. Interviews with multiple respondents, 2018, 2020.
93. Ahmad, "Going Global"; Bryden, *The Reinvention of Al-Shabaab*.
94. To clarify, zakat is a religious obligation upon Muslims who have excess wealth to give alms *to the poor*; in contrast, Al-Shabaab has demanded that "zakat" be paid directly to itself.
95. United Nations Security Council, "Report of the Security Council Committee," 20.
96. Hiraal Institute, "A Losing Game."
97. Hansen, *Shabaab in Somalia*, 85; Hiraal Institute, "A Losing Game."
98. Hiraal Institute, "A Losing Game," 8.
99. Author interview, President Hassan Sheikh Aden, 2018. This respondent is a leading political official, and insisted that the interview be public record.
100. Author interviews, multiple respondents, 2018.
101. Author interviews, multiple respondents from the Mogadishu business community, 2018.
102. Author interview with official from Hiraan region, 2018.
103. United Nations Security Council, "Report of the Security Council Committee."
104. Hiraal Institute, "Doing Business in a War Zone," 6.
105. Author interviews, multiple respondents, 2018
106. Tilly, "War Making and State Making."
107. Author interview with political analyst, 2018.
108. Barrett, "Can Al-Shabaab Deliver?," 363.
109. Author interview with official from Hiraan region, 2018.
110. Crouch and Ali, "Community Perspectives Towards Al-Shabaab," 452.
111. Author interview with political analyst, 2018.
112. Ahmad, "'We Have Captured Your Women.'"
113. Feisal Omar, "Somali Militants Kill Two Men Accused of Rape, al Shabaab Says." *Reuters*, 1 May 2017. https://www.reuters.com/article/us-somalia-alshabaab-idUSKBN17X1R6.
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116. Author interview, humanitarian doctor, 2022.

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118. Author interviews, humanitarian doctor, 2022.
119. BBC, "Somali Soldiers End Protest over Unpaid Salaries," 21 June 2020. https://www.bbc.co.uk/news/world-africa-53127535.
120. Hiraal Institute, "The AS Finance System," 1.
121. Hiraal Institute, "A Losing Game"; United Nations Security Council, "Report of the Security Council Committee."
122. Hiraal Institute, "The AS Finance System," 6
123. Crouch and Ali, "Community Perspectives Towards Al-Shabaab," 453.
124. Jackson and Aynte, "Talking to the Other Side," 17; UN Panel of Experts, "Letter Dated 5 October 2021."
125. Shire, "Dialoguing and Negotiating with Al-Shabaab," 14.
126. Author interview with official from Hiraan region, 2018.
127. Crouch and Ali, "Community Perspectives Towards Al-Shabaab," 456.
128. World Bank Group, "Somalia Economic Update"; The World Bank, "Domestic Resource Mobilization in Somalia."
129. The World Bank, "Domestic Resource Mobilization in Somalia."
130. Metelits, *Inside Insurgency*; Sarkar and Sarkar, "The Rebels' Resource Curse"; Weinstein, *Inside Rebellion*.
131. Collier and Hoeffler, "Resource Rents, Governance, and Conflict"; Ross, "What Have We Learned"; Sandbakken, "The Limits to Democracy"; Yates, "The Rise and Fall."
132. Podder, "Understanding the Legitimacy of Armed Groups"; Revkin, "ISIS' Social Contract"; Terpstra, "Rebel Governance and Legitimacy."
133. Cawsey, "The Success of Clan Governance"; Herring et al., "Somalia, Fragmented Hybrid Governance."
134. Menkhaus, "Elite Bargains," 4.
135. Shire, "Dialoguing and Negotiating with Al-Shabaab"; Skjelderup, "Jihadi Governance," August 17, 2020.
136. The World Bank, "Somaliland's Private Sector at a Crossroads."
137. Ashley Jackson, "This Is What Taliban Control Looks Like in 2021." *The New York Times*, 17 August 2021. https://www.nytimes.com/2021/08/17/opinion/taliban-afghanistan.html
138. Jackson, "Life under the Taliban Shadow Government"; Jackson, *Negotiating Survival*.
139. Bleck and Logvinenko, "Weak States and Uneven Pluralism"; Harmon, *Terror and Insurgency*.

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