"Everything that moves will be taxed": the political economy of roadblocks in North and South Kivu

by Peer Schouten, Janvier Murairi, and Saidi Kubuya

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Colophon

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Antwerp, November 2017

Cover photo**:** truck driver paying to a soldier at the "Baramoto" roadblock in the Kahuzi-Biega National Park, South Kivu (May 2017)

The authors: this report was written by Peer Schouten (DIIS / IPIS), Janvier Murairi and Saidi Kubaya Batundi (ASSODIP), and is based on their research and that of Zacharie Bulakali, Isaac Ndoole, Celestin Mbehere, Valentin Sendegeya, Guillaume Alininyu Mike Mirindi Mudukwe, Victor Batundi, Jacques Bauma, and Chrispin Mvano.

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International Peace Information Service (IPIS) is an independent research institute that provides governmental and non-governmental actors with information and analysis to build sustainable peace and sustainable development in sub-Saharan Africa. The research is organized around four programmes: Natural Resources, Business and Human Rights, Arms Trade and Security, and Conflict Mapping.

Danish Institute for International Studies (DIIS) is an independent research institute that provides analysis of international politics. The research is organized around a large number of programs that cover topics ranging from natural resources and the environment, to terrorism and migration. The current report is part of a research agenda on conflict economies in Central Africa.

The Association pour le Développement des Initiatives Paysannes (ASSODIP) is a non-governmental organization under Congolese law active in North Kivu, with a vision of supporting rural populations with respect to human rights and development. ASSODIP is a member of the Groupe d'Appui à la Traçabilité et la Transparence dans la Gestion des Ressources Naturelles (GATT-NR) and the Groupe d'Associations pour les droits de l'Homme et la Paix (GADHOP), focusing on human rights in the mining sector, the fight against slavery and the monitoring and documentation of human rights violations in villages.

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Abbreviations

ACCO	Association of Congolese Drivers (Association des Chauffeurs du Congo)
APCLS	Alliance of Patriots for a Free and Sovereign Congo (Alliance des Patriotes pour un Congo Libre et Souverain)
APROVETRAD	Association of Transport Vehicle Owners for Development (Association des Propriétaires des Véhicules de Transport pour le Développement)
ANR	National Intelligence Agency (Agence Nationale des Renseignements)
CIRGL	International Conference of the Great Lakes Region (Conférence Internationale sur la Région des Grands Lacs)
CNDP	National Congress for the Defense of the People (Congrès National pour la Défense du Peuple)
CNPR	National Road Prevention Commission (Commission Nationale de Prévention Routière)
COTAM	Coordination of Taxi Drivers (Coordination des Taximans-Motos)
DGM	National Migration Agency (Direction Générale de Migration)
DGR-NK	General Tax Agency of the North Kivu Province (Direction Générale des Recettes de la Province de Nord Kivu)
DRC	Democratic Republic of Congo
FARDC	Armed Forces of the Democratic Republic of Congo (Forces Armées de la République Démocratique du Congo)
FC	Congolese Franc
FDC	Congolese Defense Front (Front de Défense du Congo)
FDLR	Democratic Forces for the Liberation of Rwanda (Forces Démocratiques de Libération du Rwanda)
FDLR/CNRD	FDLR-National Council for Renewal and Democracy (Conseil National pour le Renouveau et la Démocratie)
FDLR/FOCA	FDLR-Abachunguzi Combattant Forces (Forces combattantes Abachunguzi)
FDLR/RUD	FDLR-Rallying for Unity and Democracy (Ralliement pour l'Unité et la Démocratie)
FFN	National Forestry Fund (Fond Forestier National)
FONER	National Road Maintenance Fund (Fonds National d'Entretien Routier)
ICCN	Congolese Institute for the Conservation of Nature (Institut Congolais pour la Conservation de la Nature)
M23	March 23 Movement (Mouvement du 23 Mars)
Mai Mai FDS	Mai Mai Force Divine Simba
MONUSCO	United Nations Stabilisation Mission in the Democratic Republic of Congo
NDC-R	Nduma Defense of Congo, Renewed
NGO	Non-governmental Organisation
OECD	Organisation for Economic Cooperation and Development
PCR	Traffic Police (Police de Circulation Routière)
PNC	Congolese National Police
RCD	Congolese Rally for Democracy (Rassemblement Congolais pour la Démocratie)
RM	Raia Mutomboki
SAESSCAM	Small-scale-mining technical assistance and training service
TRANSCOM	Transport and Means of Communication
T2	Congolese army intelligence branch
UN	United Nations
USD	US Dollars

Executive summary

This report explores the political economy of the road in the provinces of North and South Kivu. Its main finding is that control over traffic is a key stake in the conflicts in the Democratic Republic of Congo. The road is furthermore one of the main sources of illicit financing of various state and non-state armed actors, which translates into the omnipresence of roadblocks along them.

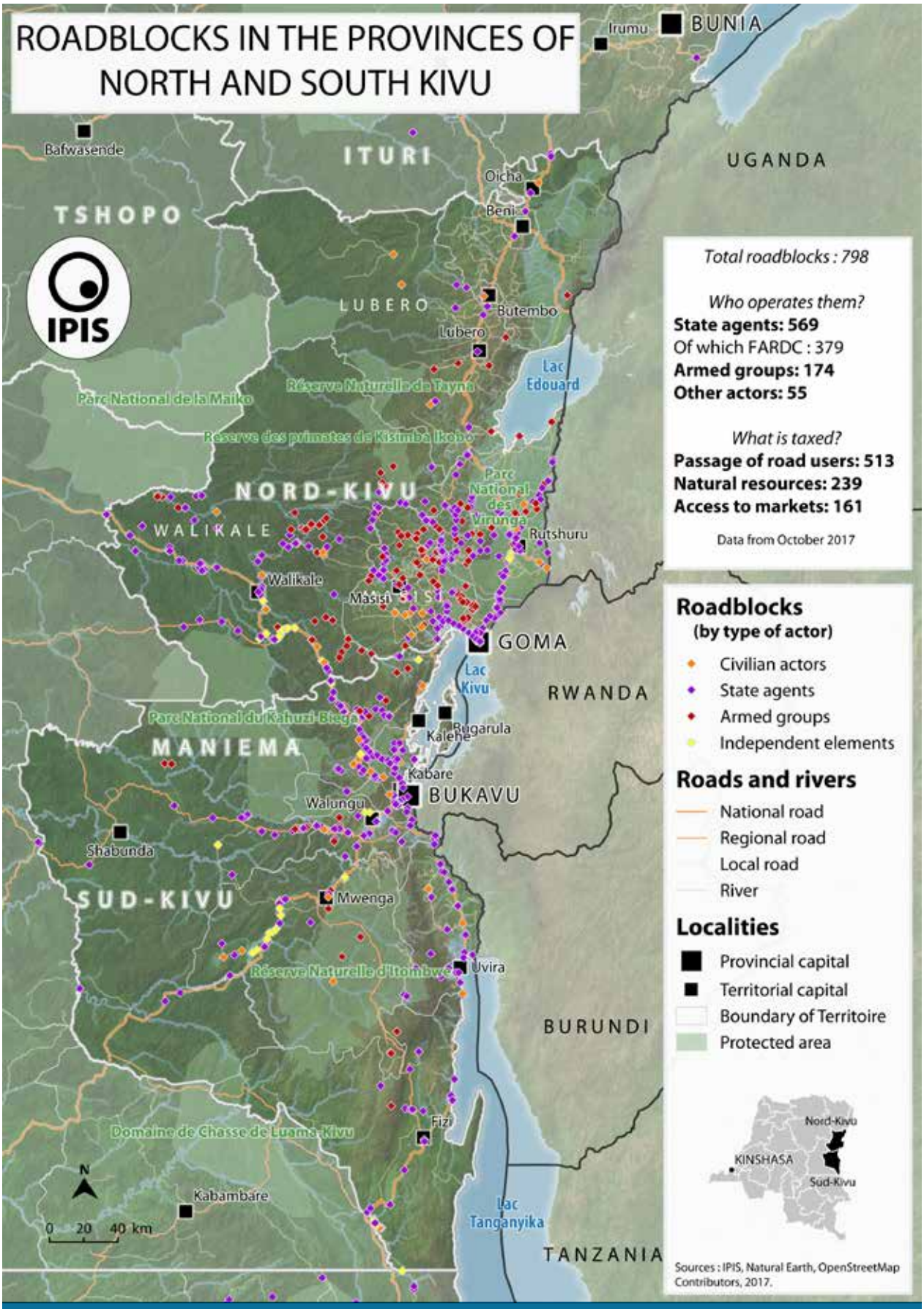
Because of this, roads without roadblocks are rare. Our research has identified 798 roadblocks: 312 in South Kivu and 486 in North Kivu. Of these, 174 or 22% have a presence of armed groups; 55 or 7% are manned by unarmed non-state actors (such as volunteers or self-demobilized elements), and 569 or 71% have a presence of government actors (comprising administrative entities, army, police, etc.) or actors tolerated by the state (such as cooperatives). In many cases, roadblocks are operated simultaneously by different actors (e.g. a cooperative and an armed non-state group, or an unarmed non-state actor accompanied by an armed soldier).

Congolese roads are heavily militarized: at 597 or 75% of all roadblocks, at least one armed actor is present. The Congolese army (FARDC) is the main operator of the roadblocks. Its presence was observed at 379 or 47% of all roadblocks. At 168 or 44% of the roadblocks where the army is present, they engage in the taxation of natural resources (such as minerals, charcoal, timber and agricultural products). The army is followed by the chieftaincy/services (local governance entities), present at 147 or 19% of the barriers. Finally, the third place is shared by the National Intelligence Agency (ANR) and the Traffic Police (PCR), being present respectively at 10% and 12% of the roadblocks in the two provinces.

The report divides the roadblocks into three categories: "strategic", "administrative" and "economic". The category of strategic barriers comprises military deployments, placed in response to an enemy presence. We identified 45 of these. In the administrative category fall those roadblocks that lie at the boundary between two decentralized administrative entities (province, territory, *groupement*). Our study has identified 37. Most roadblocks, however, are exclusively motivated by economic motives. In the "economic" category, we group all those roadblocks whose presence is justified exclusively by the imposition of taxes on a person or good crossing of the roadblock. We counted 513 barriers at which the right to pass was taxed, 239 barriers where natural resources were targeted, and 161 barriers placed at the entry and/or exit of a market. A single roadblock might be classed in several categories, for example a military roadblock (strategic) which is simultaneously used to tax passers-by (economic).

The line between legitimate revenue generation and extortion at roadblocks is often crossed. Taxation at roadblocks might be regarded as legitimate, when largely unpaid military or rebel elements posted at roadblocks make informal agreements with the local population. In exchange for the taxes, which sustain their operational presence, the armed actors provide some form of protection in return. But at most of the roadblocks, levels of taxation far exceed the operational and logistical needs of their operators. Most roadblocks should therefore be understood as one among the many forms of income generation through taxation in the DRC, complementing the direct exploitation of minerals, the monopolization of trade, and the taxation of households. Operating roadblocks is lucrative, widespread, and therefore contributes to the continuation of militarization, insecurity and structural underdevelopment in the provinces of North and South Kivu.

This roadblock mapping can serve as an empirical basis for the fight against illegal taxation and conflict financing. The report, more specifically, provides an overview of a hitherto unknown yet fundamental aspect of the political economy of conflict in eastern DRC, thus complementing existing knowledge on the role of natural resources. The mapping in this report can be used to gain insight into the geographic distribution of armed actors and state services, to gain insight into the scope of extortion, as well as its main perpetrators. Although it is hard to single out one actor, the panoply of road barriers presents a structural violation of human rights and weighs heavily of the subsistence economy in the eastern DRC.



Map 1 – general overview of roadblocks

1. Introduction: welcome to the paradise of fiscal parasitism

Natural resources are often considered as the main stake in the political economy of the conflicts in the Democratic Republic of Congo (DRC), directly informing pacification and stabilization strategies in the country. This report argues that the control of roads and other trade routes are just as important for the financing of conflict as the occupation of mining sites. Today, roadblocks are a fundamental mechanism to tax natural resources, and in mineral-scarce areas, road taxation is even more significant as a source of revenues.

This report aims to add to existing knowledge on the conflict economy in the DRC through an in-depth exploration of roadside predation, thereby generating rigorously researched data which can help shed light on a lesser known aspect of the political economy of the conflict in Eastern DRC.

The problem of roadblocks is frequently mentioned anecdotally in reporting by international and local NGOs, and is recognized by the UN as a central mechanism of predation by rebel movements. However, there is a significant lack of data on this phenomenon. To remedy this, this report explores the political economy of road use in the two Kivu provinces. Based on research conducted between March 2016 and August 2017, its goal is to literally put roadblocks on the map as a concern, by demonstrating their pivotal role in the political economy of conflict in these two provinces. The authors of this report also hope that it will serve as a basis for advocacy in support of the right to free movement of goods and people in the DRC.

Official roadblocks can serve two goals: government traffic control (regulating traffic, hindering illicit trade, and security provision), and tax collection (road tolls and tax collection by decentralized administrative entities). In Congo, neither the number of roadblocks, nor the actors operating them or their conduct reflect these official purposes. Roadblocks have rather emerged as a key strategy by which a range of (state or non-state) actors illegally enrich themselves. In both Kivu provinces, roadblocks are largely used by "entrepreneurs of imposition" to generate revenues – what we here call "fiscal parasitism". In this way, roadblocks complement control of mining sites and household taxes as a fiscal strategy by which state actors and armed groups generate money.

This research identifies and documents a total of 798 roadblocks in the provinces of North and South Kivu. The report provides an overview of the political economy of roadblocks in eastern Congo, and explores their intimate connection to conflict motives held by different actors – both public ones and members of armed groups. Yet the link between the transport sector and conflict financing in the DRC runs deeper than punctual payments at roadblocks. Their entanglement is structural, and in some cases, transporters contracted by multinational companies, international NGOs, and even UN agencies will pay armed groups to facilitate "free passage" through the area under their control.

1.1 Methodology and limitations

Based on their experience with the mapping of mining sites, IPIS, DIIS and ASSODIP have developed a dedicated and field-tested methodology for mapping roadblocks. Teams were deployed in the field with digital questionnaires to identify roadblocks along key axes and to interrogate the stakeholders involved (different types of road users and, where the security situation allowed it, roadblock operators). A limited number of the roadblocks mapped are sourced from another IPIS project, which maps mining sites and mineral supply chains in eastern DR Congo, funded by the International Organization for Migration (IOM). These both data sources are supplemented by confidential sources within MONUSCO, reporting in the media, and exchanges with human rights defenders. Our teams visited around 75% of the roadblocks mapped in this study. For the remaining 25%, our team has, as far as possible, independently verified and rigorously triangulated the information via local sources. Given volatility in some areas, it is possible that some of the roadblocks have already changed hands, have shifted place, or again that new ones have been erected.

Due to budget limitations, this study necessarily has geographical limitations. We have not been able to cover, for example, most of the roadblocks in North Kivu's Beni and Lubero territories, nor the Lulenge sector in South Kivu, or the area occupied by Raia Mutomboki in the southeast of Walikale. Similarly, in the areas covered by this study, there are certainly roadblocks that have escaped our mapping effort, including the many taxation points at the entrances to local markets. Many of these markets were inaccessible due to their isolation. Conscious of the fact that our study remains incomplete, we invite the reader to contact us (see colophon) for additional information, corrections, or amendments to this work.

Finally, this study focuses only on roadblocks and does not consider the widespread phenomenon of highwaymen. The difference between the two is that the roadblocks studied are static points where the posted elements impose taxes, whereas highwaymen are bandits who punctually hold up road users to engage in looting, robbing, kidnapping, and sometimes kill them.

2. Background

2.1 Historical context

Roadblocks have existed in the DRC since colonial times. The Belgians used them as a means of restricting Congolese mobility, in particular in areas which they considered off-limits, such as mining concessions. Authorized by the colonial administration, local chiefs also erected their own roadblocks to collect taxes on local markets. Mobutu, to a certain extent, extended this logic throughout his reign. Around the 1980s, following the financial crisis of the Zairian state, roadblocks began to proliferate and became a manifestation of the famous "Article 15"—fend for yourselves.[1] Congolese roadblocks thus have a long history; their current proliferation, however, originates in the rebellions in the 1990s. Since at least 1996, Congolese armed groups (supported by their Ugandan and Rwandan backers) have used roadblocks to "support the war effort".[2]

Throughout each of the subsequent Congolese conflicts, armed groups have set up roadblocks on economically strategic locations to make profits, and foot soldiers had to send a portion of their gains to their superiors.[3] The armed groups that remained active after the signing of the Global and Inclusive Agreement and the transition period (2003-2006) continued this practice. The National Congres for the Defense of the People (CNDP) reportedly made up to 250,000 dollars per month from taxes on road transport and access to markets. A few years later, the M23 rebel group made about 200,000 dollars per month, mainly from roadblock taxation.[4] According to the 2014 final report of the UN Group of Experts, the M23, as well as other armed groups, financed themselves principally through roadblocks and control over border posts.[5] When it comes to roadblocks operated by state agents, a limited mapping conducted by the MONUSCO and the Congolese police in South Kivu in 2009, revealed that 95% of them were illegal.[6]

The control of particularly profitable roadblocks also quickly became a source of confrontation between armed actors.[7] Many of the atrocities committed in both Kivu provinces occurred during battles over the control of strategic nodes, key roads and mineral export routes. If a decade ago a handful of armed groups existed, today they number almost a hundred.[8] Although we lack detailed historical data, it is likely that this fragmentation of armed groups, the multiplication of army branches, and the mushrooming of self-defence movements, are correlated with the contemporary proliferation of roadblocks.

2.2 From the natural resource curse to racketeering as modus operandi

The contemporary political economy of roadblocks is a complex mixture of competing and conflicting interests, power struggles, corruption and crime, that all converge in a challenging physical environment. The link between the political economy of the road and the illegal exploitation of natural resources

1 It was considered the fifteenth article of a constitution which counted only fourteen, and urged all Zairians – including state forces – to practice "resourcefulness" in the absence of the state and regular economy's capacity to meet their needs.
2 Report of the UN Panel of Experts on the Illegal Exploitation of Natural Resources and Other Sources of Income in the DRC (S / 2001/357) para 68; see also (S / 2002/1146), para 116.
3 See Amnesty International, 2003, 'Our brothers who help kill us ... Economic Exploitation and Human Rights Abuse in the East', p. 1.
4 For the CNDP: see the Interim Report of the Group of Experts (S / 2009/253) para 36; for M23: See Final Report of the Expert Group (S / 2012/843), Annex 46, para 5. It should be noted that the amount for M23 also includes other forms of local taxes.
5 See the Final Report of the Group of Experts on the Democratic Republic of the Congo (S / 2014/42), paras. 33 and 69; see also UNEP - MONUSCO - OSESG, "Experts' background report on illegal exploitation and trade in natural resources benefitting organized criminal groups and recommendations on MONUSCO's role in fostering stability and peace in eastern DR Congo" (New York: UNEP, 2015), paragraphs 100 and 11.
6 Source: MONUSCO Confidential Report 2009.
7 See the Report of the Group of Experts (S / 2002/1146) paragraphs 104 and 12.
8 Source: personal communication, expert, October 2017. See also Jason K. Stearns and Christoph Vogel, "The Landscape of Armed Groups in the Eastern Congo" (New York: Centre on International Cooperation, 2015).

deserves closer attention. Numerous studies insist that natural resources are the main object of predation by armed groups. According to this logic, natural resources form the exclusive stake in the political economy of the conflict in the DRC. This report demonstrates that, apart from the taxation of natural resources, roadblocks also form a key stake for the parties to Congolese conflicts, especially at a time when mineral resources are under so much pressure.

Natural resources are of course important to understand the conflict in the DRC. Gold, coltan, wood, hemp and charcoal contribute to the funding of armed actors. But how exactly they contribute to conflict financing is, in our view, more complex than is often portrayed. Instead of focusing on production sites – the basic assumption of the "conflict minerals" discourse – armed groups and the military rather concentrate their efforts along the supply and evacuation channels of natural resources. Taxation of natural resources, equally, does not limit itself to minerals. Charcoal, marihuana, cattle, timber, and even agricultural produce are subject to systematic racketeering in the eastern DRC.[9] Indeed, roadblocks become even more important when armed actors are located in areas without minerals.[10]

This discussion shifts the focus of our analysis from areas rich in mineral resources to the spaces of circulation – roads, rivers, and lakesides – in short: trade routes. This is logical, however, as natural resources start to gain value added only from the moment they are put into circulation. Erecting roadblocks at obligatory points of passage for the commercialization of precious materials is relatively easy and thence more "economic" from the point of view of a rebel: it is a light and easy to install mechanism, which allows them to take advantage of a portion of the added value without having to engage in the physically demanding exploitation of resources, or, for that matter, in complex efforts to manage production sites. When MONUSCO or other agencies pass by occasionally, the roadblock can simply be hidden, only to be reassembled afterwards.

FARDC soldier receiving money at the Kabenga roadblock in Kalehe, South Kivu (May 2017).

2.3 Entrepreneurs of imposition

In our previous report[11], we pointed out that as revenue-generating devices, roadblocks are only one manifestation of a broader political culture, in which public office and political power are used for personal enrichment. It is therefore important to identify how "entrepreneurs of imposition" – referring to the plethora of formal, informal, state and non-state, actors who exercise some form of power through imposition – work and why they engage in these practices.

9 For marihuana, see Laudati, A. "Securing (in) security: relinquishing violence and the trade in cannabis sativa in eastern Democratic Republic of Congo". *Review of African Political Economy*, 43 (148, 2013), 190-205; for livestock taxation see Verweijen, J., & Brabant, J. "Cows and guns. Cattle-related conflict and armed violence in Fizi and Itombwe, DR Congo ". *The Journal of Modern African Studies*, 55 (1, 2015), 1-27.

10 Observation made by Emmanuel Chauvin for the CAR, which is relevant for the DRC as well. See Chauvin, Emmanuel. « Conflits armés, mobilités sous contraintes et recompositions des échanges vivriers dans le nord-ouest de la Centrafrique. » Dans *Les échanges et la communication dans le bassin du lac Tchad*, ed. Baldi Sergio and Magrin Geraud, 2012, p. 14.

11 Muraire, Janvier, Peer Schouten, and Saidi Kubuya Batundi. « Pillage Route : l›économie politique des barrages routiers à Walikale et Masisi. » Copenhague/Anvers : DIIS/IPIS, March 2017 (http://ipisresearch.be/publication/pillage-route-leconomie-politique-des-barrages-routiers-walikale-et-masisi/).

State agents and foot soldiers of armed group are not, or very poorly, paid. This implies that the generation of "revenues" becomes a key activity for all, and that each layer of their respective hierarchy sends elements to "work the road". Those up the hierarchy post their elements at roadblocks and oblige them to generate revenues, of which the elements receive a small percentage as a salary. This logic and this strategy prevail both among armed groups and among unruly sections of the armed forces. For all the entrepreneurs of imposition, taxation of passers-by is the easiest mode of operation.

The sheer number of roadblocks and their different operators attests to the fragmentation of taxation, itself a function of the deeply disputed character of public authority across the Kivu provinces. In many communities, those who enjoy a measure of public authority, will erect their own roadblocks for his own benefit, without any redistribution necessarily taking place. However, people affected by roadblocks held by armed groups oftentimes consider this predicament as a necessary burden in exchange for protection of ancestral lands or against banditry.[12] By extension, roadblocks are not just a matter of predation. On the contrary, their numbers and levels of taxation are often the result of intense negotiations between local communities and "entrepreneurs of imposition". Disputes can revolve around the level of taxes, the number of roadblocks, or the absence of any benefits in return, such as safety or the physical state of the road.

12 See Murairi et al « Pillage route ».

3. Understanding roadblocks: analytical framework

3.1 Definition

A *roadblock* is an obligatory passage point erected by an entity that exercises *de jure* or *de facto* authority over the crossing. In addition, the roadblock constitutes a principal inscription of politico-military might in the physical landscape.[13] As a mechanism of taxation, it is light and effective, and deployed by all kinds of "entrepreneurs of imposition" – whether civilian or military, state or rebel. The roadblock itself can take the shape of a **barrier**, or more discreetly, an improvised roadside chair or grass hut. The roadblock can also be referred to as a "**post**" because it is a place where agents from within a certain hierarchy have been deployed. A last and more opaque category of roadblocks concerns "virtual" roadblocks, consisting of an obligatory crossing point known to passers-by, but without any physical reflection in the built environment. It rather concerns certain people or locations where road users must pay in order to obtain the right to safe passage.

3.2 Roadblocks follow economic circulation

The Congolese economy is dominated by the primary sector in the broad sense of the term (small-scale agriculture, livestock farming, hunting and artisanal mining). This means that value added is accrued by moving products to where they can be traded for basic necessities and where they are valued higher than the cost of their production and transportation. These products are taken to local or regional markets where manufactured goods, mostly imported, are also available. These movements are articulated in evacuation and supply chains, which together make up relatively stable long-distance exchange circuits.

We believe that the reader should consider Congolese economies schematically as economic circuits in perpetual movement, hinging on distance as a key factor of added value. These circuits have usual points of passage, such as pathways linking fields to villages, transhipment points (where a feeder road meets a main road), markets or bridges. It is at these obligatory passage points that one encounters impositions of taxation. The model the OECD proposes for mineral supply chains largely captures this evolving political economy, but could be applied, we believe, to all economic sectors.[14]

3.3 Typology: five types of roadblocks

The geography of roadblocks stems from this basic fact: roadblocks follow the movement of people and of goods that can be taxed. The location of roadblocks naturally obeys the variable geography of economic activities. Despite the fact that the majority of official state roadblocks have a mandate limited to control and security functions, our results reveal that, in practice, roadblocks are used primarily as revenue-generating devices. As control over intensely frequented passage points is of economic value, so too do they become of strategic importance.

The authors identified five types of roadblocks. Three types concern roadblocks whose placement can be explained by reference to three distinct forms of economic circulation. First and foremost are the **roadblocks that tax the right to pass**, with taxes slated according to characteristics of the passers-by and/or their cargo. Secondly, there are **roadblocks at which natural resources are taxed**, placed along the routes through which of artisanal ores or other natural resources are evacuated. They can be used to tax either artisanal miners or their products, farmers or their production. Finally, there are the **roadblocks** that are put up at the entry and/or exit of localities **during weekly or biweekly markets**. Taken together, these three figure among the multiple forms of revenue generation through imposition

13 See Verweijen, Judith. "The Ambiguity of Militarization: The Complex Interaction Between the Congolese Armed Forces and Civilians in the Kivu Provinces, Eastern DR Congo," Ph.D. Thesis, Utrecht University, 2015, p. 138.

14 See OECD "OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas" (Paris: OECD, 2016).

in the DR Congo, in addition to the direct exploitation of minerals, robbery, the monopolization of trade and the taxation of households.[15]

We identified two additional types of roadblocks whose location does not derive directly from economic considerations, but rather concern the manifestation of political control over the road.[16] These are firstly strategic roadblocks, concerning sites of military deployment placed in response to the close presence of an enemy. It should however be noted that most of the Congolese army's **strategic roadblocks** are extremely porous: most of the time, they let individuals pass without any identity check, but rather for a simple payment of the "right to pass".[17] Secondly, there are **roadblocks at the administrative boundaries** between two decentralized administrative entities (province, territory, sector or chieftaincy) or at national borders.[18] These are similar to roadblocks taxing the right to pass along main axes, with the notable difference the sheer number of actors present. The opportunity to generate revenues at them has attracted other state agencies to settle there illegally. These two types of barriers will not be discussed in depth in this report.[19]

Roadblocks can, of course, fulfil several functions at the same time: a strategic army barrier can be used to structurally tax agricultural production; a roadblock where passers-by are taxed may apply another tax regime on market days; a roadblock on the boundary of a reserve can officially be used for surveillance while at the same time illicitly taxing natural resources. In addition, it may be difficult to distinguish categories: if the only thing that circulates through a barrier where all passers-by are taxed is agricultural production, is it a barrier to taxing road traffic or natural resources? If a barrier located near a gold mine, whose production is easy to hide, demanding a certain amount of gold of diggers, should it be classified as a barrier for the taxation of minerals or road traffic? If the barriers fulfilled several different functions at the same time, we classified them under several categories.

The results of the mapping will be presented along the lines of the typology presented above, and results for each category are illustrated with in-depth case studies. Map 2 and Table 2 in the next chapter provide a general overview of the number of roadblocks for each category.

15 See also Kasper Hoffmann, Koen Vlassenroot, and Gauthier Marchais, "Taxation, Stateness and Armed Groups: Public Authority and Resource Extraction in Eastern Congo," *Development and Change* 47: 6, 2016.
16 See Verweijen, op cit p. 13.
17 In Mumbambiro near Sake in the territory of Masisi, anyone without a voter card pays 500 FC as a fee to pass.
18 However, we did not map barriers at border crossings.
19 For a discussion, see Murairi et al op cit.

4. Roadblocks in North and South Kivu: an overview

This chapter presents the main findings of the study, which will be illustrated and discussed in depth in the following chapters.

During the research conducted for this report, we identified **798 roadblocks: 312 in South Kivu and 486 in North Kivu**. Map 1 on page X shows the overall distribution of all roadblocks.

174 or 22% of these have an armed group presence; 55 or 7% have a presence of actors who are neither related to state nor to a rebel group (i.e. volunteers or self-demobilized); and **569 or 71% of the barriers are held exclusively by government forces** (such as the FARDC, police or administrative services) **or state-sanctioned actors** (such as cooperatives, chiefdoms).

These basic figures should be seen as an entry point into a much more opaque reality. Among the 174 roadblocks operated by armed groups, some have a presence of other actors - typically the national army or the local chieftaincy. In other cases, armed groups temporarily occupy state barriers (for example, Raia Mutomboki in South Kivu), or they may not be present physically at the roadblock but nonetheless secretly receive a share of the revenues collected by state actors (as in Kahira where the market committee shares the profits – about 120 dollars per market day – with the Nyatura Security Group and the national intelligence agency).[20] At Vitshumbi on the shores of Lake Edward, an army colonel is suspected of receiving part of the taxes levied by Mai Mai Charles.[21] There are also other forms of collaboration between entrepreneurs of imposition. For instance, in any one locality, one armed group might have the prerogative on certain taxes and the local authorities on others. In addition, there are many instances in which a roadblock of a chieftaincy reserves a portion of revenue for the locally deployed army unit as a payment for security. This is the case for example in Cirunga in Kabare, not far from Bukavu.

The main roads (national and provincial) are mainly home to roadblocks operated by state services. Control over main roads is essential for the state because they are highly frequented and therefore particularly profitable.

Roadblocks operated by armed groups are mainly located off main roads, as can be seen on map 1. A measure of isolation provides security for these groups because the regular army does not have adequate logistical capacities to dislodge them. But, as will be discussed in the following, armed groups might still levy taxes on main roads through **'virtual' roadblocks**, which are frequent at main axes.

"**Volunteers**" are a category a part: like the "rastas" in Uvira and Fizi, it concerns small groups of youngsters from the village who appear to engage in road maintenance but structurally force passers-by to pay them. People at 19 of such volunteer roadblocks describe themselves as demobilized Raia Mutomboki. They are feared by the local population because they still wear the magical protective fetishes usually associated to self-defense groups.

At 597 or 75% of roadblocks at least one armed actor is present. This figure comprises at once the national army, police, and armed groups, and goes to show the extent of militarization of Congolese roads.

Armed groups and the Congolese army tax traffic in similar ways. But there are qualitative differences in behaviour, varying according to the location of a roadblock. What is taxed and the amount that has to be paid varies between the main roads and feeder roads. On a main road, a regularized taxation system is applied by the regular army and copied by armed groups (or vice versa). On feeder

20 Source: Kahira market tax collector interviews, March 2017.
21 Source: Interviews in Vitshumbi and Kiwanja, May 2017.

roads and informal pathways in areas that are more difficult to access, taxation practices adapt to the local traffic – flows that are less monetized and therefore often taxed in kind.

On the one hand, barriers become more numerous as one approaches large concentrations of trade flows (around mines, urban centres or regional markets) simply because there is more to tax. On the other hand, it appears that in many areas, the level of road isolation is correlated with the intensity of taxation.[22] Populations in more remote areas – accessible only on foot or by motorbike – are more vulnerable to higher taxes. Along the tracks between a field and the village or the market, several points of perception might be operated by a variety of actors: one roadblock held by the army, another by the chieftaincy, and yet another by an armed group. All require that a portion in kind is left upon passage. ICCN park rangers are also involved in roadblock taxation in more remote areas, including Chivanga in South Kivu.

The Congolese army (FARDC) is the main operator of roadblocks. The presence of the army was observed at 379 or 47% of all roadblocks. On the basis of these figures, it seems that every military position, however temporary, is instantly transformed into a point of perception. This mode of operation, in which any deployment automatically entails the responsibility to generate means of subsistence finds its origins in the 1980s, but the number of military roadblocks is, it seems, much higher today.

The Congolese army is followed by the chiefdoms (*chefferies*), at nearly 147 or 19% of all roadblocks. They operate roadblocks of their own at markets and along roads through their fief, as a function of the traditional prerogative they enjoy to taxation within their communities. In areas with a strong state presence, they have their tax collectors at roadblocks operated by state actors. Finally, the National Intelligence Agency (ANR) and the Traffic Police (PCR) are present at respectively 10% and 12% of the roadblocks identified in the two provinces.

The top three armed group roadblock operators are Nyatura factions, present at 47 roadblocks; FDLR factions at 45 barriers; and finally, the NDC-R which controls 22 roadblocks. However, these figures do not reflect the real situation on ground. **Indeed, as we will explain below, the NDC-R alone operates nearly 100 barriers in Walikale**, which we could not map due to logistical limitations.

Table 1 gives a detailed overview of the frequency by which each actor was identified. The representativeness of this data is, however, subject to a measure of qualification. Due to financing and logistical constraints (the cost of sending researchers to the field, on foot and for a long time, means only a limited number of roadblocks in more isolated zones could be mapped), the researchers could not map all the areas controlled by armed groups (see also discussion in *Methodology*), and therefore a substantial part of rebel roadblocks could not be identified.

22 Van Puijenbroek, Joost, and Peer Schouten. « Le 6ème chantier ? L›économie politique de l›exploitation aurifière artisanale et le sous-développement en Ituri. » in Filip Reyntjens, Stef Vandeginste et M. Verpoorten (eds.), *L'Afrique des Grands Lacs - Annuaire 2012-2013* (L'Harmattan: Paris, 2013).

Table 1. The main operators of barriers by the frequency of their presence.

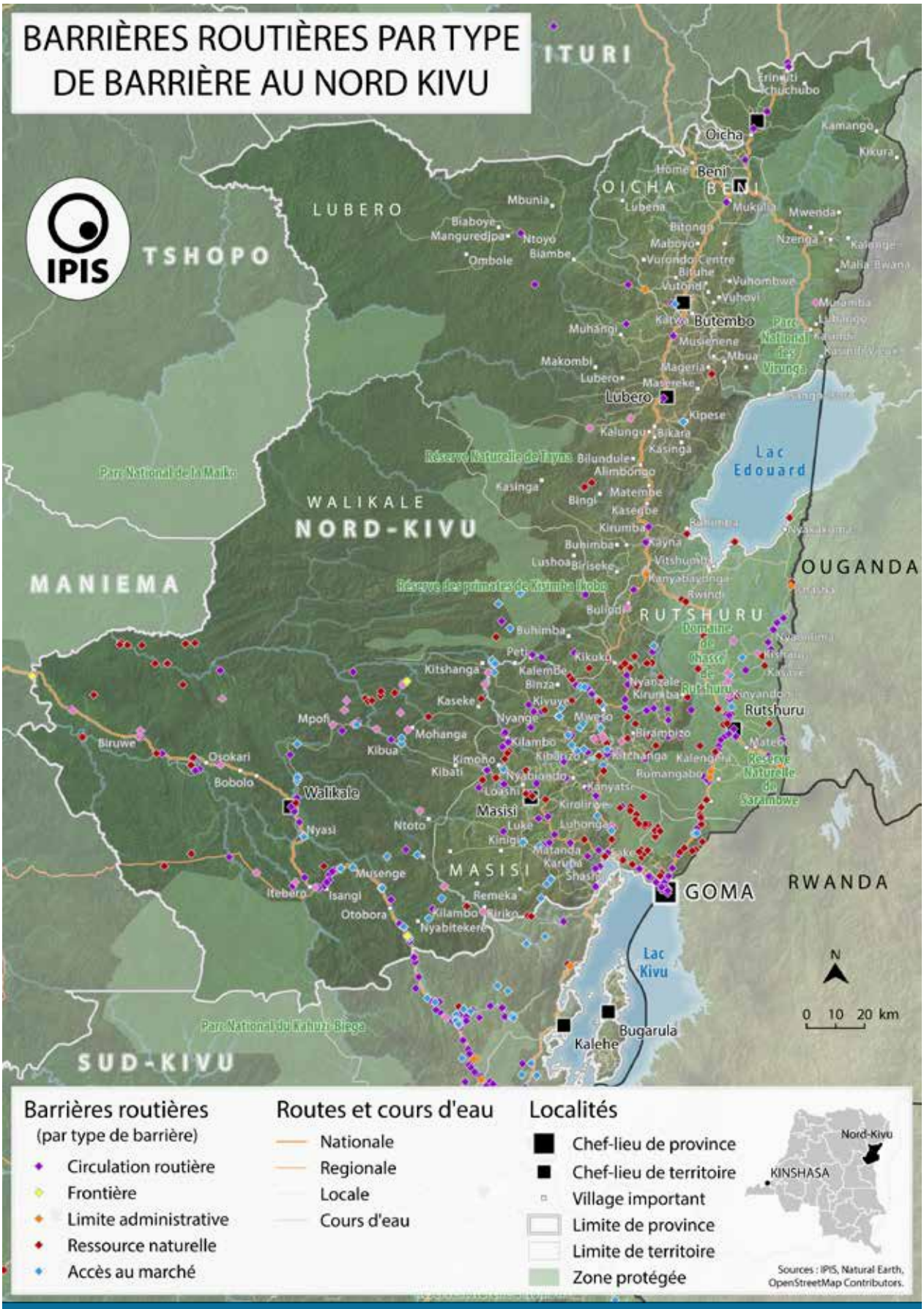
Actor	South Kivu	Percentage SK	Nord Kivu	Percentage NK	Total	Total percentage
State services						
FARDC	177	57	202	40	**379**	47
PNC	30	10	14	3	**44**	6
ANR	32	11	48	10	**80**	10
DGM	7	2	17	4	**24**	3
SAESSCAM	5	2	1	<1	**6**	<1
Mines	10	3	6	1	**16**	2
TRANSCOM	11	3	7	1	**18**	2
FONER	12	4	13	2	**25**	3
Chieftaincy	83	28	64	14	**147**	19
PCR	48	15	49	11	**97**	12
ICCN	7	2	7	2	**14**	2
Tourism	13	4	3	<1	**16**	2
DGR/DGI	4	1	16	3	**20**	2
Environment/FFN	3	1	8	2	**11**	1
Veterinaries/farmers	8	2	1	<1	**9**	1
OBLC			3	<1	**3**	<1
CNPR/CNPRI			7	1	**7**	<1
Anti-fraud	1	<1	2	<1	**3**	<1
Other decentralised authorities (territory, village, groupement)	11	3	17	3	**28**	3
Armed groups						
Raia Mutomboki	18	6			**18**	2
APCLS			10	2	**10**	1
Nyatura	4	1	43	8	**47**	5
FDLR	2	<1	43	8	**45**	5
Kifuafua			13	3	**13**	1
NDC-R			22	5	**22**	3
Mai Mai Charles			2	<1	**2**	<1
Mai Mai FDS (Simba)			4	1	**4**	<1
Mai Mai Kirikicho	2	<1			**2**	<1
Mai Mai Mazembe			1	<1	**1**	<1
Gumino	7	2			**7**	1
FDC			1	<1	**1**	<1
Balala Rondo	7	2			**2**	<1
Grey zone						
Bikers cooperatives	2	<1	1	<1	**3**	<1
Volunteers/youngsters	14	5	5	1	**19**	3
Self-demobilized Raia Mutomboki	5	2	18	4	**23**	3
Others	5	2	5	1	**10**	1

We also classified roadblocks according to three categories (see previous chapter), and table 2 below gives an overall overview of their frequency. Among the roadblocks mapped, taxing the right to pass is the main motivation, with 513 instances across the two Kivu provinces. They are followed by roadblocks where natural resources are taxed, with 239 instances, and finally those used for taxing access to the market (161 cases).

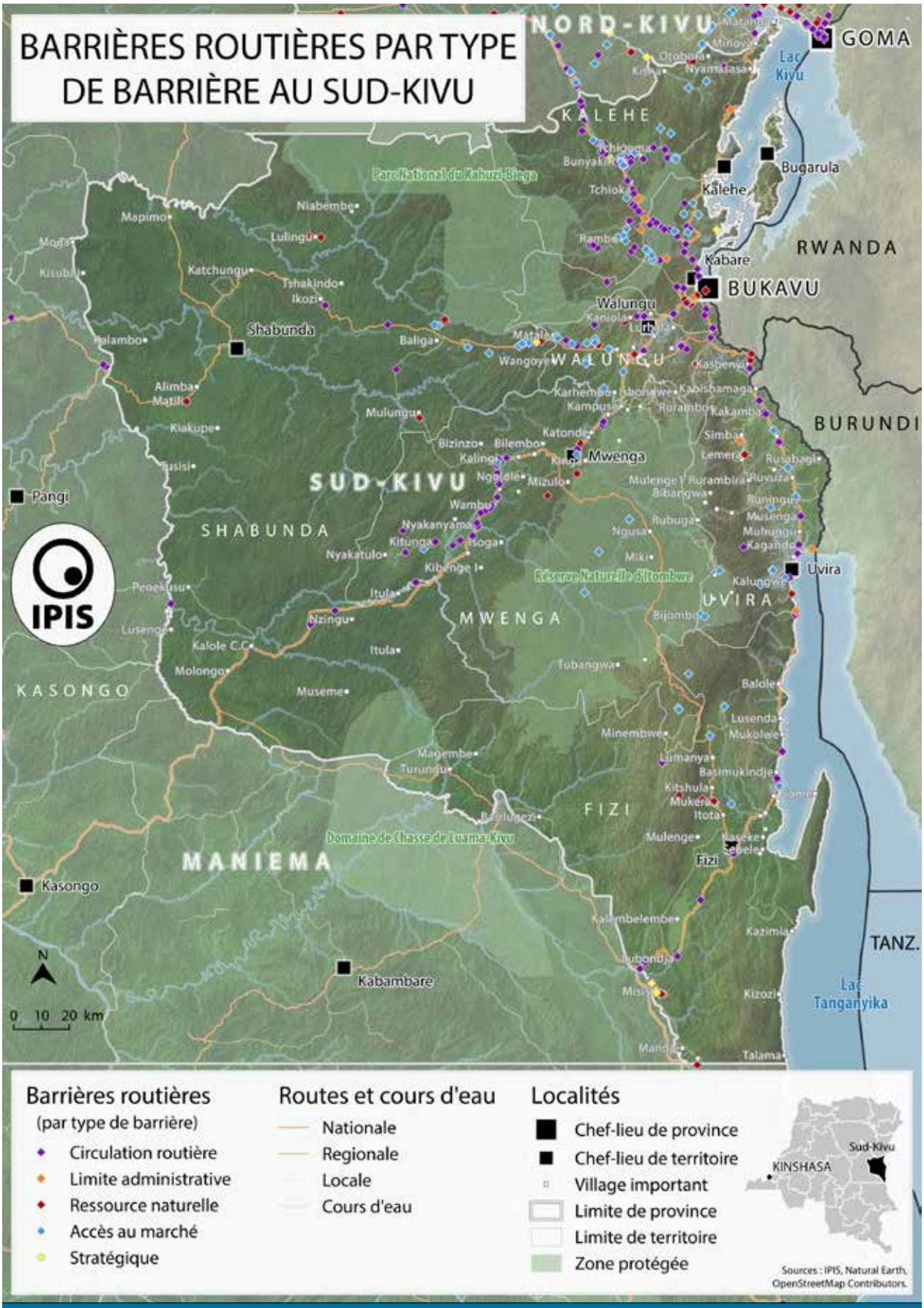
One roadblock can, of course, fulfil several functions. For example, a roadblock can be installed officially to control documents, while being used primarily to illegally tax minerals. Strategic positions of the FARDC are often converted into posts for tax imposition on market days. As previously explained, the typology is not mutually exclusive and individual roadblocks can figure in multiple types.

Table 2. The different types of barriers and their frequency in North and South Kivu.

Roadblock type	Frequency Nord Kivu	Frequency South Kivu	Total
Right to pass	278	235	513
Natural resources	176	63	239
Access to market	72	89	161
Administrative border	18	19	37
Strategic	39	6	45



Map 2.1 - Mapped Barriers by Category - North Kivu



Map 2.2 - Mapped Barriers by Category - South Kivu

Roadblocks are often found in places that are difficult to circumvent: bridges, crossroads, entrances or exits of localities, at a bend in the road... Roadblocks are strategically placed at obligatory passage points in order to optimize control. As one transporter commented during an interview:

> *"We cannot avoid barriers. When you get off the road, it's the jungle, it's impracticable".*[23]

Some places are, therefore, more likely to be chosen for setting up a roadblock, particularly on trade routes with a high density of commercial flows or access roads to important regional markets.

As a consequence, **the location of roadblocks is relatively stable**. The landscape of roadblocks is often thought to be highly volatile, with roadblocks mushrooming one day only to disappear again the next. The reality on the ground seems to contradict this presupposition. A historical analysis of roadblocks in the two Kivu provinces shows that many of the roadblocks in existence today often have a long history.[24] Once installed, a roadblock tends to survive or reappear, even though operators might change. It happens regularly that a roadblock is uprooted, simply to be reinstalled a bit further along the same stretch of road.

For example, there have always been at least six FARDC roadblocks on the stretch crossing the Kahuzi-Biega forest in South Kivu. When an attack takes place somewhere, the army simply adds a new one or moves another. In November 2016, there were 16; today they are at eight.

Roadblocks also figure as a major source of conflict between are one of the main objects of conflict among armed actors. On a given trajectory, entrepreneurs of imposition can agree to divide control over traffic, especially when the route passes through different zones of influence; but disagreements surrounding roadblock taxation often result in violence.

In the Binza groupement (Rutshuru, North Kivu) for example, the FDLR/FOCA, FDLR/RUD, Nande Maï Maï, Nyatura, and the FARDC are present. The territorial distribution is clearly visible along the road between Kiwanja and Ishasha, which passes through Binza. Each group engages in exactions within a clearly circumscribed portion of the road, yet clashes between the different militias often result from the violation of these "borders".[25]

Incident reports reveal numerous attacks against roadblocks aimed at seizing them in order to control the revenues they yield. The roadblock at Kasave in Binza is regularly attacked (the last time was May 2, 2017). The chief of the Binza groupement, where the Kasave Barrier is located, explained:

> *"This place is a mandatory passage point for agricultural products to reach the centers of consumption of Ishasha and Kiwanja via Nyamilima, and a lot of goods from Uganda also pass through here."*[26]

Another case in point is the roadblock at the market of Kashuga in Masisi, currently jointly controlled by the Nyatura, the chief, and the army, and which has in the past been attacked about 15 times by the FARDC, APCLS and FDLR.[27] Similarly, the Nyatura de Kasongo and the FDLR/CNRD reportedly ended their alliance in North Kivu because of a dispute over the sharing of tax revenues.[28]

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23 Source: interview in Goma, September 2016.
24 Internal document IPIS / DIIS / ASSODIP.
25 Pole Institute « Analyses croisées de conflits à l'est de la République Démocratique du Congo » (Goma : Pole Institute, 2017) p. 104.
26 Source: interview, April 2017.
27 See Murairi et al, op cit p. 25.
28 See the Final Report of the Group of Experts (S / 2017/672), para 41.

Roadblocks are not only the source of conflicts over taxation. Military advances work through the erection of roadblocks, as physical symbols for territorial control in the eastern DRC. The erection or destruction of roadblocks can also be an expression of grievances.

This has been observed since 2015 in Tanganyika and Haut-Katanga where the Twa (pygmies) erect roadblocks from time to time to bother the Luba. In Kasai, Kamuina Nsapu has been destroying state roadblocks to demonstrate its power vis-à-vis the central government. In another case, on the Walikale-Lubutu road, Mai Mai Mando Mazeri erected roadblocks to protest the arrest of one of their men, and the fact that they had been dislodged from some gold mining sites in 2017. By contrast, "general" Sikatenda Shabani made himself popular among the local population by banning all barriers in his fief in Fizi. However, in exchange, he imposed 'free passage' taxes on transporters transiting through his small empire.

We found that the transport sector is deeply intertwined with politico-military power in the DRC in other ways. Hovering between racketeering and corruption, many transport operators have secret arrangements with roadblock operators, **to an extent that it is difficult to find a transporter that does not have a 'political umbrella" to navigate Congolese roads**.[29]

This goes from a businesswoman trafficking charcoal who associates with a local commander for protection, to trucking companies whose shareholders are strongmen that guarantee less of a hassle at roadblocks (see next chapter).[30] As we will explain below, it is at times difficult to distinguish between these frequent arrangements between transporters and strongmen and the active involvement of the strongmen – army generals or armed group leaders – in profitable economic circuits.

Finally, as discussed in the next chapter, almost all actors on the ground, including **international NGOs and UN agencies, indirectly contribute to financing armed actors through their transporters**, who regularly pay illegal taxes at the roadblocks held by the armed groups and FARDC.

Multinational corporations have already been suspected of making structural payments to certain armed groups in order to gain free passage. This is the case with the beer brewer Bralima, which had made a financial agreement with the M23 in Rutshuru in 2013[31], and with Banro, which made payments to May Mai in Fizi territory in 2015.[32]

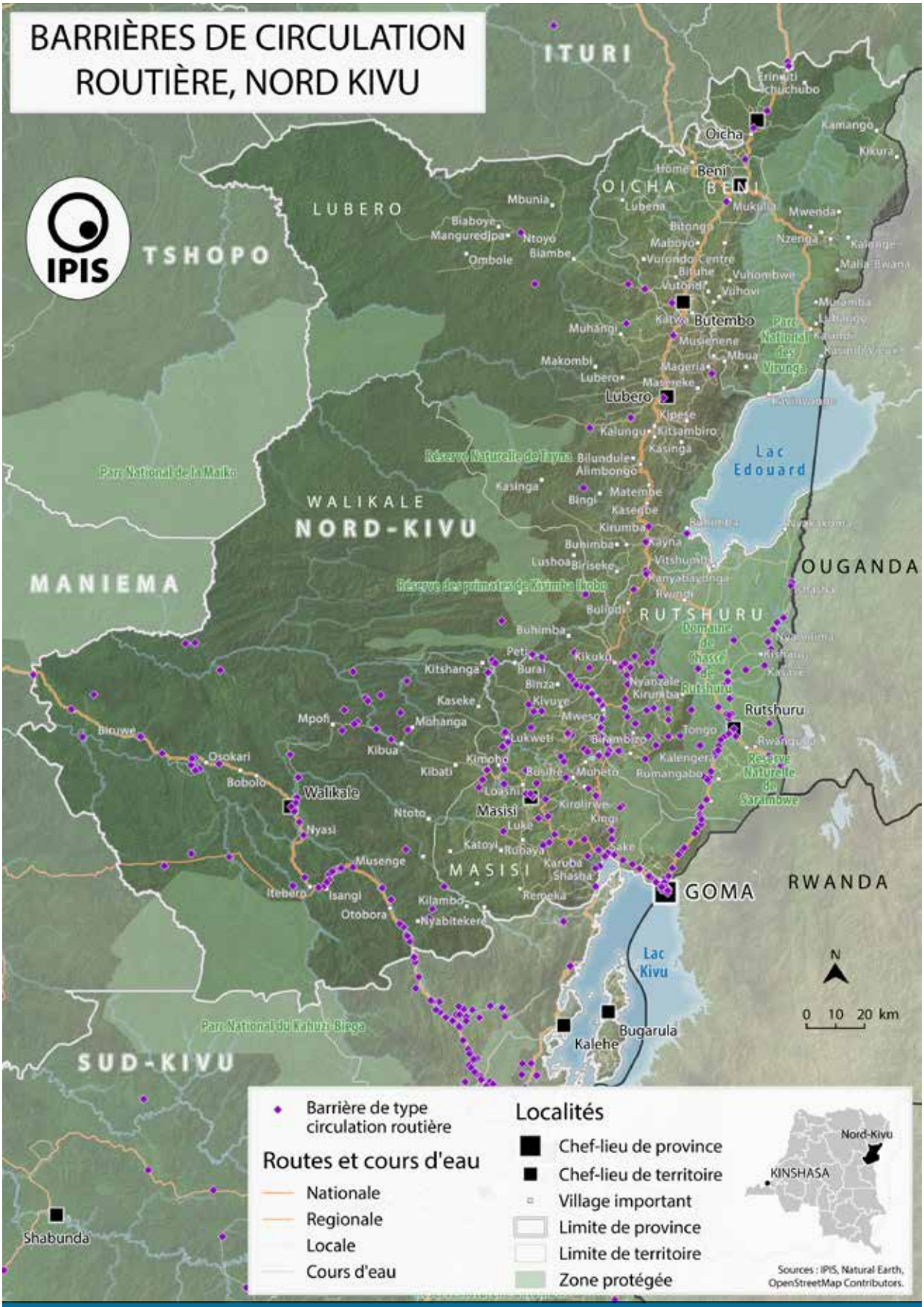
29 See Schouten, Peer. « Parapluies politiques: the everyday politics of private security in the Democratic Republic of Congo. » in Paul Higate et Mats Utas (eds.), *Private Security in Africa: From the Global Assemblage to the Everyday* (Zed Books: London, 2017).

30 Source: several interviews with businessmen, Goma, 2016 and 2017.

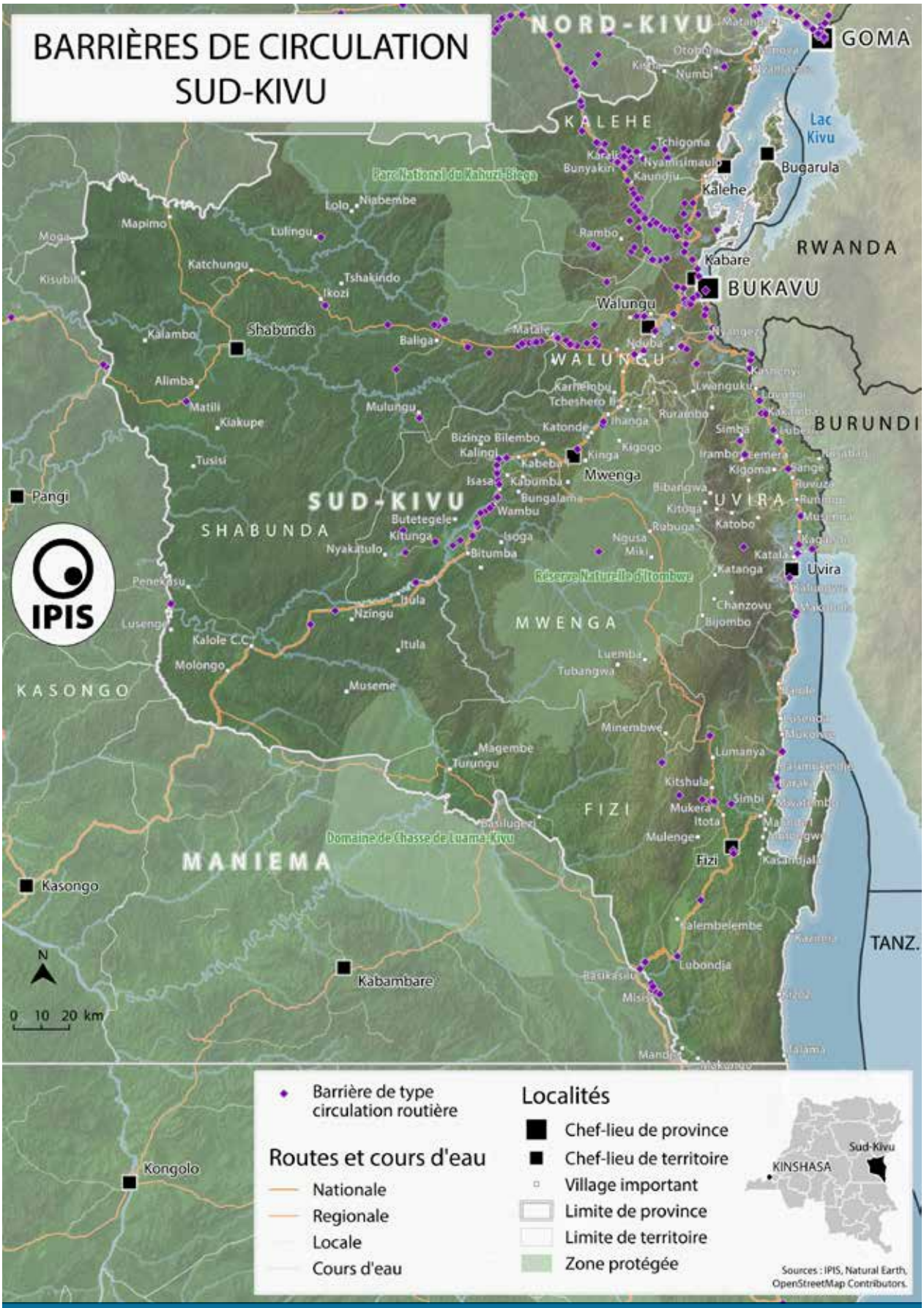
31 Miklian, Jason, and Peer Schouten. "Fluid Markets. The business of beer meets the ugliness of war. In *Foreign Policy*, 71-75, 2013.

32 Scheck, Justin, and Scott Patterson. "How to BlackRock Bet on African Gold Lost Its Luster," *The Wall Street Journal*, November 3, 2015.

5. Roadblocks taxing the right to pass



Map 3.1 - Roadblocks where road traffic is taxed – North Kivu



Map 3.1 - Roadblocks where road traffic is taxed – South Kivu

Number of roadblocks: 513

Main operators: FARDC, PCR, FONER

Mabonza ("offering"), madesu ya bana ("beans for the children"), May ("water"), "report"—the specific vocabulary that comes with roadblocks is known to every Congolese traveller. This is because roadblocks are omnipresent: 513 of the 798 roadblocks identified tax the "right to pass". They are located along the main axes of the two Kivu provinces as well as along feeder roads and informal tracks. Currently, the majority of the main roads in the two Kivu provinces are almost completely under government control, which implies that the roadblocks on these axes are by and large operated by state services.

The main users of the road are motorcyclists, truck drivers, pedestrians, minibuses, bicycles, as well as *tchukudus* (a Congolese type of wooden scooters). Officially, some of these 513 roadblocks serve to check documents and tax road users for various purposes: road maintenance, levying road tolls, taxation by decentralized administrative entities ... However, it proved difficult during our research to verify if a barrier was legal or not. As the affected agents did not possess any official documentation, we were often referred to their hierarchy, which could not present a concrete mandate, official mission order or list of official posts.

That said, most official roadblocks do not operate in accordance with their official mandate. In most cases, agents are sent to the field by their respective hierarchies mainly to generate revenues. A recent trend is the proliferation of services associated with previously existing roadblocks. This trend has principally involved the army and the intelligence services (mainly the ANR but also military intelligence services), who have consistently increased their presence at roadblocks on the main axes. To be sure, soldiers usually man posts during the night-time, when civilian operators have left for the night. But now, they remain during the day, actively involved either in direct taxation of road users, in handing out fines, or sharing in the tax revenues collected by others. This increase in actors at individual roadblocks entails more pressure at each individual roadblock to make money, because there's more hierarchies demanding their share.

5.1 Virtual roadblocks: examples from Rutshuru

In addition to physical barriers, there are many "virtual barriers" in eastern DRC. These are obligatory passage points without physical posts, but where a passer-by must pay for free passage. In these cases, it becomes more difficult to find out who's responsible. On the Binza-Bukoma axis, in the chieftaincy of Binza, the Mai Mai and FDLR charge those who drive hired vehicles 20 dollars and owners of vehicles 100 dollars to circulate freely in their zones of influence. These armed groups also oblige truckers to transport and commercialize goods for them.[33]

View of the place on the road to Kiseguru where the FDLR collect taxes (April 2017).

33 Source: interviews with APROVETRAD and carriers, April 2017.

The FDLR and Mai Mai also hold strategic positions respectively in Nyamilima and Kiseguru on the Ishasha axis, forcing truckers to pay for their security. In Kiseguru, FDLR elements ask passers-by to pay 200 FC and trucks to pay 10 Dollars. This is not a physical roadblock but rather a virtual one, because road users know exactly where they have to pay. All transporters heading to Ishasha on the Ugandan border pay this fee for their safety. In Nyamilima, on the same route, the Mai Mai impose 2,500 FC per passage. Some of the army roadblocks on this stretch of road are also suspected to harbour FDLR elements, and are thought to contribute to financing this rebel group.[34] Many motor taximen operating this route prefer to travel in group or behind a truck with good relations with the armed groups, in order to avoid kidnapping or robbery.[35] Frequent robberies in this area mostly affect those who have not paid.

5.2 Taxation regimes

Barrier of the PNC and the Wamuzimu Chiefdom to tax traffic in Kalingi / Bitanga in Mwenga, South Kivu (December 2016)

Each road user is subject to a specific tax regime and in most cases the amount is carefully negotiated. **Motorcycle** taximen are ubiquitous in Congo and generally pay 500 FC per roadblock on the main roads, but this can vary between 200 to 1,000 FC on feeder roads. The frequency they pay this amount, however, varies. A worst-case scenario would be that an amount is required every time a roadblock is crossed. But it appears that often, motorcyclists pay this amount at the first time a day they pass each roadblock. The main roadblock operators targeting motorcyclists are FONER, PCR, PNC, FARDC, and *Péage Route* (road toll). Visiting areas occupied by an armed group can be risky, but it is a risk motorcyclists are willing to take because the pay is better. Some taximen in Masisi told us that they make around 30 Dollars per week on government-controlled roads, but that on Nyatura or APCLS-controlled roads, they can earn up to 50-70 Dollars per week.[36]

34 Source: interview with FDLR element, May 2017.
35 Interview with a biker in Kiwanja, April 2017.
36 Source: interviews with bikers in Kitshanga, March 2017.

Case Study: The traffic police in Goma

The city of Goma, with over one million inhabitants, has high levels of traffic. There are at least 15,000 motorcycle taxis and more than 300 minibuses for public transport.[37] Present on the city's 18 main intersections (see list in annex 1) and rotating along strategic points with mobile patrols, the traffic police (PCR) deploys more than 100 agents in Goma on a daily basis.[38]

PCR policeman making annoying minibus at Rutshuru Roundabout in Goma (June 2017).

PCR posts do not constitute physical barriers; its agents rather halt passers-by for mandatory 'inspections'. Apart from the plethora of crossroads they occupy, the number of police officers at each posting should also be noted. In some places, we witnessed a dozen policemen. The number of positions at any given moment depends on the need to mobilize revenue for the benefit of the agents themselves, and especially their hierarchy.[39] A police officer we interviewed told us this:

> *"There is a weekly amount each posting has to transfer. At some postings, this is 200 to 400 Dollars per week. But the minimum is always 70 Dollars per week. The team leader who does not manage to collect this amount will either be suspended or transferred to another, less profitable, place, which we call the 'garage' or 'desert'."*[40]

Another PCR officer in Goma told us that "Apart from this payment, every position must send at least three vehicles per day to the police station, even by fabricating imaginary traffic violations." To be released from the police station, "offenders" have to pay up to 50 Dollars. As this most often applies to private vehicles, some of their owners have even started obtaining government license plates to escape from the many "inspections".

Bus drivers and motorcycle taxis have developed unwritten agreements with the traffic police. According to our sources, they pay fixed amounts to the chiefs of the traffic police (PCR) on a weekly basis.[41] In addition, every day, in the early afternoon, bus drivers pay an agreed upon amount, called "the report", to policemen stationed at the intersections.[42]

Goma is, however, not unique. PCR harassments are equally frequent in other big cities like Kinshasa, Lubumbashi and Bukavu.[43]

37 Source: interviews with leaders of motorcycle associations and drivers, July 2017.
38 Source: interview with PCR officers, July 2017.
39 Source: Interview with a PCR officer, July 2017.
40 Source: interview with a PCR officer, Goma, July 2017.
41 Interviews with motorcycle drivers, representatives of driver associations, September 2016 and July 2017.
42 Famous handshake between PCR agents and drivers. At certain times in the afternoon, some drivers pretend to shake the hand of the PCR agent, whereas it is rather a certain amount of money.
43 See Baaz, Maria Eriksson, and Ola Olsson. "Feeding the Horse: Unofficial Economic Activities in the Democratic Republic of Congo", *African Security*, 4: 223-41, 2011.

Truck drivers encounter the same roadblock operators (FONER, PCR, PNC, FARDC), but are also subject to taxation by other state services such as DGRAD, TRANSCOM, and the Environment Department. Trucks are a preferred prey at roadblocks. In addition to paying at least 10 Dollars at each individual roadblock, they are also frequently taxed at unloading. Truckers have explained to us that they prefer to overload their trucks in order to recover the amount spent on roadblock taxes, even if this practice speeds up the dilapidation of roads and shortens the lifespan of their vehicles.

In order to illustrate the harassment of trucks, we have organized a meeting with 15 agents from six transport companies in North Kivu. They all operate as subcontractors on behalf of a UN agency in the province. During this meeting, they shared with us the amount of taxes paid at each roadblock along a number of key routes. Truck drivers need to know in advance exactly how much they will be taxed, in order to be able to calculate transport rates for customers. Table 3 shows the amounts concerned. Roadblocks on major North Kivu roads tax 142,910 dollars per month or 1,714,920 dollars per year on just these six transport companies—or an addition of between 15 to 25% to transport prices.[44] In the end, this price is paid by Congolese consumers or the taxpayers of donor countries. Annex 2 shows the taxes for each roadblock and their operators along axes in North Kivu used by the 15 interviewed truck drivers. In South Kivu, the same system is in force. For example, a truck pays at least a total amount of 700 Dollars at the many barriers on the Bukavu-Misisi section, which is almost double the amount paid in 2012 (430 Dollars).[45]

In some areas, commercial transporters hired by an NGO or a UN agency bearing the logos of their client are exempt from harassment. However, on his return journey, the transporter carries goods in private capacity and he will be taxed the usual rate again. On other axes, taxes are calculated for the round trip, so the client (NGO or not) carries all charges. It should be noted that some truckers do not pay all taxes, because they have "political umbrellas", allowing them to avoid some costs.

Table 3. Taxation of trucks on the main axes of North Kivu

Axis	Number of roadblocks	One way tax	Return tax	Frequency of trips	Total/month
Goma-Ishasha	9	240*	-	112/month	**26.880**
Goma-Bunagana	7	200	200	48/ month	**19.200**
Goma-Beni	18	500	-	88/ month	**44.000**
Goma-Walikale	12	500	-	23/ month	**11.500**
Goma-Masisi	7	290	-	8/ month	**2.320**
Goma-Pinga	8	80	390	83/ month	**37.350** **39.010**
*without escort 70 Dollars All amounts (Dollars) exclude certain specific taxes, like over-loading or tax on sawn timber Source: Group interview with 15 employees of the six companies, May 2017; data verified by field surveys.			Total		**142.910**

44 Source: carrier estimates, May 2017.

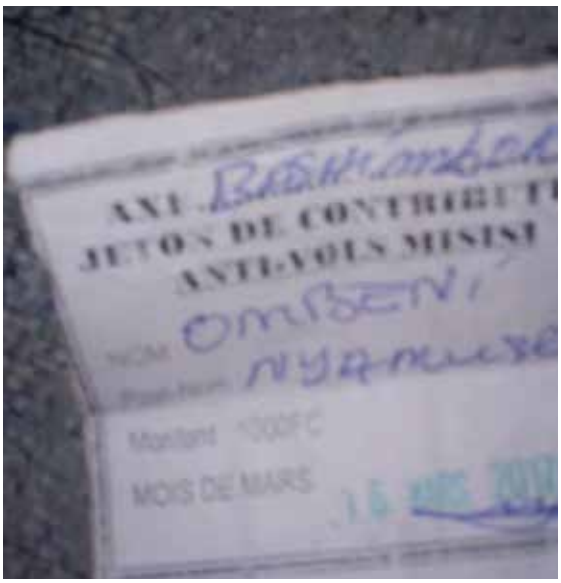
45 Source: interview in Bukavu, March 2017. For amount in 2012, see Ferf, Adriaan, Dorothea Hilhorst, and Murhega Mashanda. Rural road (re) construction: Transport and rural livelihoods in the conflict-affected and fragile state environment of South Kivu. London / Wageningen: ODI / Wageningen University, 2014, p. 17.

Passengers on motorcycles, trucks and cargo are subject to another regime, put in place by agencies responsible for identity checks and goods. The DGM (Migration office) and the ANR or T2 (military intelligence office) handle the passengers. Officially, travellers only have to present their identity documents, but in reality, they often have to pay 500 FC to each of the services demanding to see ID. The DGR, the chiefdoms, the CNPR, SAESSCAM, FARDC, and all the decentralized administrative entities dedicate themselves to the taxation of goods. Their owners are subject to taxes established according to the nature and volume of the package. A bag of onions, cassava or charcoal will usually be taxed at around 200-500 FC. On feeder roads, all travellers are harassed, especially by the army. In areas of low monetarization, payment is effectuated in kind. This usually concerns a well-determined portion: three tubers of manioc for each load; a cup full of peanuts, gasoline, local brew, or coffee; a helmet full of mineral ores for each bag of 75kg…

Where roadblocks matter? The Kahuzi-Biega Forest and the Balala Rondo

If it appears that the roadblock is only a means to collect taxes, there are also examples where road users accept or even ask for a military presence at roadblocks. This is the case for instance in the Kahuzi Biega forest, where the FARDC are deployed at eight roadblocks at intervals of a kilometre between Civanga and Masanganjiya. This jungle is the domain of several groups engaged in looting and kidnappings for ransom, so road users are relieved to arrive safe and sound at each military post. Passengers of motorcycle taxis must prepare a bill of 200 FC which they throw when they pass each of the eight posts (1,600 FC in total). And as each motor taxi carries two clients, this means 3,200 FC per bike for taking the trajectory. A herder will pay 500 FC per cow per barrier, or 4,000 FC in total. As for the trucker, the amount will depend on his ability to negotiate, but it will end up being around 500 and 1,000 FC, or between 4,000 FC to 8,000 FC on this small stretch (note that passengers pay separately).

FARDC element levies taxes at the entrance to the Kahuzi-Biega Forest (April 2017)



two sides of a receipt issued by the Balala Rondo upon entering Misisi-town (March 2017)

In Misisi town, also in South Kivu, a self-defense group commonly called "Balala Rondo" ("anti-theft") has practically replaced the police and justice. In consultation with the chief of the groupement, they even manage a local prison – a phenomenon which had started during the time of the AFDL (Alliance of Democratic Forces for the Liberation of Congo) in 1996. Today, they control checkpoints at each entrance to this mining hub and the mining sites not far from the city.

Pedestrians pay 1.000 FC and trucks 2.000 FC for "free passage" and those who have no money are subjected to abuses. Despite these abuses and the suspected collusion between the Balala Rondo and the men of Yakutumba, locals say they feel more secure since the installation of these checkpoints.[46] These Balala Rondo also patrol nightly in other localities such as Nyangi and Baraka, which made people fear that Yakatumba wanted to take these localities.[47] In Misisi, Colonel Samy's FARDC unit 3302 shares a roadblock with the Balala Rondo, to tax artisanal miners, especially on the two days of the week Samy's men occupy the mining sites to produce for his own account.

5.3 Negotiated harassment or "political umbrellas"

While it is true that roadblock taxation is largely considered harassment by Congolese, it must be admitted that a good part of road users doesn't always comply with the law. Few motorcycle taxi drivers possess all the legal documentation required, while traders tend to underreport the volume of their cargo to reduce legal fees. This opens up a space for roadblock operators to negotiate a small amount that goes into their pocket rather than into the treasury.[48]

However, the current level of harassment being too high, most of the professional road users have reached informal agreements with their main tax collectors via their respective professional associations.[49] Motorcyclist associations (such as ACCO or COTAM) negotiate a periodical amount with police commanders which they collect from their members; this practice saves them by and large from roadside harassment—from this commander's agents. This may apply to a single road section or for a specific area where the PCR or PNC commander holds sway.[50] The commander then communicates to his elements assigned to roadblocks that they have to let these motorcycles pass. On occasion, one can find a traffic cop or even a member of the motorcyclist association at a roadblock holding a list of members of the association who have participated in the bribe. It is also possible that the agents at the roadblock negotiate a kind of reduced fixed price with the drivers.[51] In this case, they pay at the roadblock only once a week, or for instance once every third day. The frequent demonstrations organized by motorcycle taximen are often pretexts for reopening negotiations.[52]

Truckers also partake in similar associations. As an example, a number of truck owners have formed an association called APROVETRAD. This expensive association has connections at the highest level, and has an effective influence on most local commanders.[53] Large individual businesses or large transport associations like APROVETRAD secretly develop a partnership with the most important strongman they can "buy". In return for a periodic amount, this strongman either provides a signed "laissez passer" or his telephone number to call in case of trouble at a roadblock.

46 Source: interviews in Misisi, March 2017.
47 Source: interviews in Uvira, May 2017.
48 Source: interviews with numerous transporters and PCR / PNC agents, Goma / Bukavu, 2016-2017.
49 See Ferf et al op. cit, p. 14.
50 Source: ACCO interview, Goma, May 2017.
51 Source: PCR interview, Walikale Center, November 2016.
52 Source: Interview, ACCO, Walikale Center, November 2016.
53 Source: interview with carrier, Kiwanja, May 2017.

"Political Umbrellas" in the Transport Sector: Some Examples

The "General" Sikatenda Shabani was a strongman in Misisi, South Kivu, but is now under arrest by the national army, had set up a structure which extorted transporters in complicity with transport associations. There were no physical roadblocks in his fief, but, according to transporters we interviewed, Sikatenda forced each transporter transiting through his stronghold to pay him an envelope for security:[54] a monthly or quarterly amount according to individual conventions. The general often sent his men in civilian clothes to collect these taxes. Since he occupied a strategic passage point between Bukavu and the provinces of Maniema and Katanga, the amounts he thus collected must have been substantial.

In some cases, businessmen register their vehicles under the name of a strongman, to be exempt from paying at roadblocks. In others, strongmen themselves get involved in the transport business and operators at roadblocks quickly recognize vehicles not to stop and search (see next chapter). In North Kivu, several vehicles registered in cooperatives or transport companies belong to politicians.[55] All these vehicles benefit from a system of protection against structural taxation.

According to our sources, the owners of the minibuses in Goma often negotiate with a police or army commander, or even a civilian authority. They give the officer an envelope of about 100 dollars per year so that the driver can call the former to release him if they are detained at a roadblock, by a police agent or a member of the military.[56] A traffic policeman told us that one of his colleagues was an intermediary between bus owners and the commanders or authorities. He alone 'managed' around 80 buses in the city of Goma. Another, a chief warrant officer, is intermediary for around 50 buses in the city of Goma.[57]

5.4 MONUSCO facilitates free passage

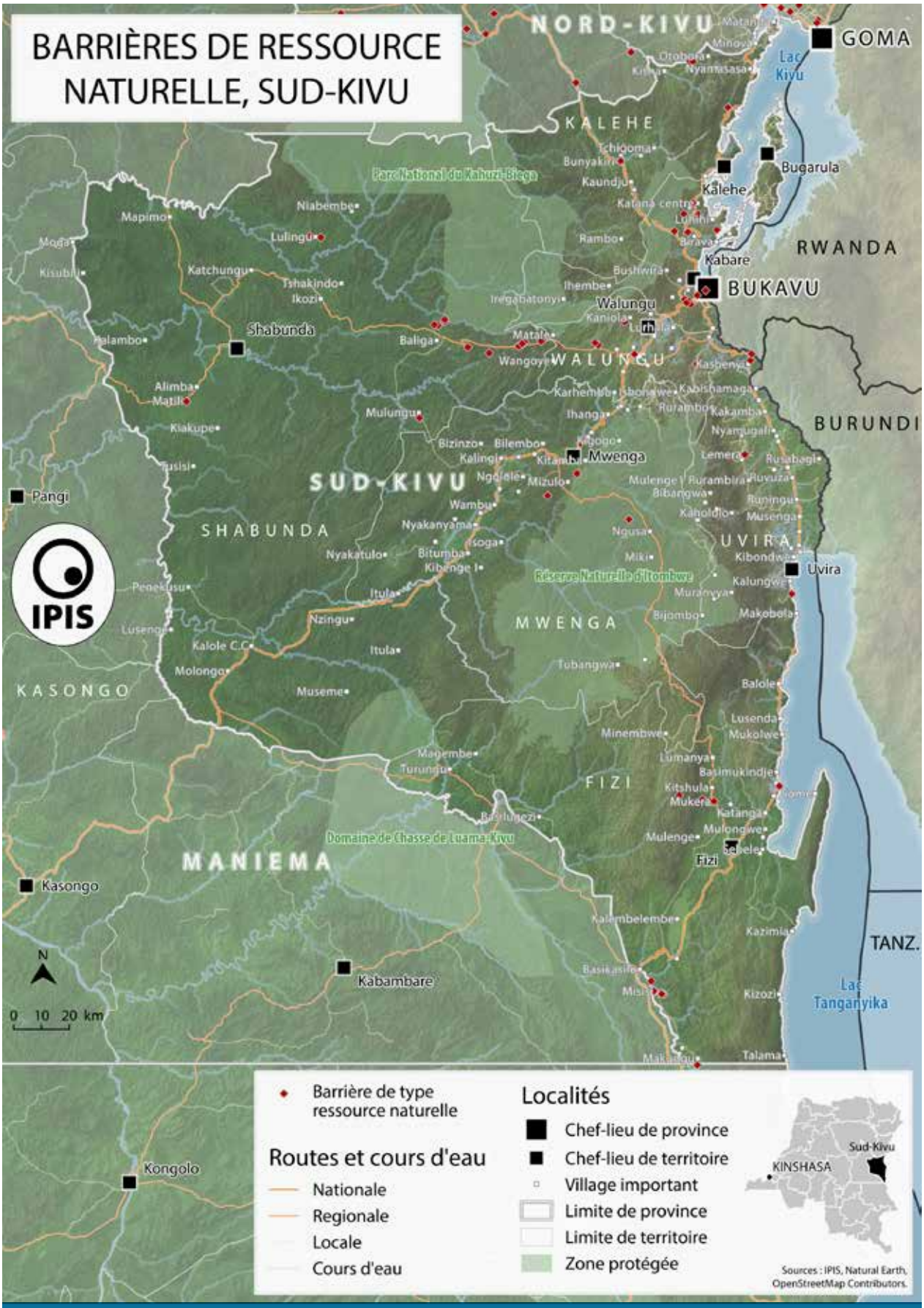
MONUSCO's patrols play a surprising role in the political economy of roadblocks, by allowing Congolese to slip past without paying. When MONUSCO vehicles on patrol cross a roadblock, it remains open until the entire convoy is out of sight. Once the convoy is out of sight, the police and FARDC elements, frustrated at having to let vehicles pass this way, will compensate by overcharging the next road users crossing the barrier. At the Mushweshwe roadblock in Walungu, South Kivu,[58] traffickers make sure to know when the MONUSCO patrol will pass again, in order to take advantage of the opportunity to avoid harassment.[59]

In a similar case, the roadblock of Kibandamangobo, also in Walungu, is a military post transformed into a roadblock, one especially active on market days in Nzibira and Kankinda. The soldiers deployed here harass the traders and the few vehicles that pass through this village, because they are likely gold traders between Shabunda and Nzibira. According to local sources, some of the roadblock operators present actually represent the Raia Mutomboki armed group which in secret agreement with the local armed forces collect money, goods, and gold. The rare patrols of MONUSCO are a godsend for the traders, because they can pass without being stopped during those patrols.[60]

54 Source: interviews with carriers, Bukavu, Uvira, and Fizi, March 2017.
55 Source: interview with carriers and civil society representatives, Goma, May 2017.
56 Source: interview with carrier, Goma, May 2017.
57 Source: Interview with PCR Commander, Goma, July 2017.
58 At the Mushweshwe barrier, it inadvisable to pass after 7 pm because the soldiers operating at this barrier are very aggressive and disguise themselves as FDRL or RM to rob road users. From time to time, the military even steals the money of state agents working on the same barrier.
59 Source: non-state service agents assigned to the barrier, May 2017.
60 Source: interviews with local civil society, April 2017.

6. Barriers taxing natural resources

Map 4.1 - Barriers taxing natural resources – North Kivu



Map 4.2 - Barriers taxing natural resources – South Kivu

Number of barriers: 239

Main operators: FARDC, FDLR

Tables 4.1 and 4.2 provide an overview of the frequency with which different natural resources are targeted at roadblocks. The most targeted natural resources are *makala* (charcoal) (84 cases), agricultural produce (79 cases), minerals (122 cases), and timber (48 cases).

The Congolese armed forces are the main actor imposing taxes on natural resources globally (with 168 cases in which the army targets natural resources at roadblocks) as well as for each of the individual natural resources, with the exception of the taxation of timber and *makala*, which is more actively practiced by the FDLR in North Kivu.

Table 4.1. Frequency of taxation of natural resources in North Kivu.

North Kivu	Traditional beverage	Agricultural produce	Makala	Timber	Minerals	Cattle	Fish
FARDC	8	31	38	14	31	1	3
DivMines (Mining division)					1		
Chieftaincy	3	5	2	2	5		
ANR	3	2	1	1	6		
ICCN							2
Other state services	1	1			3		1
NDC-R		3	1	1	14		
FDLR		2	41	30	1	1	
APCLS	1	4					
Mai Mai Charles							2
Nyatura	5	11					
Mai Mai FDS					4		
Kifuafua	1					1	

Table 4.2. Frequency of taxation of natural resources in South Kivu

South Kivu	Traditional beverage	Agricultural produce	Makala	Timber	Minerals	Cattle	Fish	Water
FARDC		16	1		20	5		
DivMines (Mining Division)					5			
Chieftaincy					13			
PNC					5			
ANR					3			
Other state services					1			5
FDLR		2						
Ngomino					1			
Balala Rondo					6			
Raia Mutomboki		2			2			
Mai Mai Yakotuma					1			

6.1 Taxation of minerals

For entrepreneurs of imposition, mining sites are among the most lucrative places to operate a roadblock, because of the value of concentrated in minerals. However, in the current context, international attention has led to increasing pressure on the supply of "clean" minerals. Partially in response to this pressure, IPIS has observed that armed groups have been less and less physically present in tin mining sites.[61] On the other hand, armed groups continue to benefit from the exploitation of minerals from the more remote and not yet qualified and validated mining sites. Moreover, they continue profiting by other means through "predation at a distance", imposing taxes at roadblocks on strategic places along on the evacuation channels. The 122 locations where minerals are taxed at roadblocks seem to confirm this observation.

For example, according to the first report on roadblocks, neither the Raia Mutomboki nor NDC-R armed groups which occupy mineral-rich areas of Walikale, are directly involved in the exploitation of minerals.[62] They rather tax mineral production and the associated trade at roadblocks they have erected at the access road to mining sites.[63] If they control the area in which a mining site is located, they can benefit from a monopoly on selling food and buying minerals, which is mostly done at the entry points of the sites. As part of our research, we were informed that the NDC-R has access barriers at each of the approximately 100 gold mining sites under its control.[64] Due to their inaccessibility, we were able to map only 10% of these barriers.

The Mafombi roadblock in Walikale is operated by the chieftaincy, ANR and FARDC. The collection of the illegal taxes is done discreetly between the mining cooperative that manages the site and the services at the roadblock. The manager of the cooperative pays them away from the roadblock to avoid information leaking to due diligence on the access road of the site (August 2017)

The system of roadblock taxation around mining sites is almost identical everywhere. **Each site is firstly controlled by a roadblock where the mining site meets the access road**. All the artisanal miners are taxed for their "right to pass", to exit with their bags of minerals, and in some cases, the armed group imposes the obligatory sale of the minerals. At this roadblock, merchants who supply the mine with food, beverages, cigarettes, mining tools and marihuana are also taxed or denied access if the operators of the roadblock impose their own monopoly on the sale of these products.[65] A large part of the sum collected must be handed over to superiors, and the rest goes to local commanders and is used for paying the agents operating the roadblock.

61 See IPIS, « Mineral supply chains and conflict links in eastern Democratic Republic of Congo: Five years of implementing supply chain due diligence », Paris: OECD, 2015, p. 7.
62 Murairi et al op cit. 2017, p. 17.
63 Source: interviews in Walikale center, November 2016. For Raia Mutomboki, see also the Report of the Group of Experts (S / 2014/42) para 69.
64 Source: interviews with the Mining Division and with mining operators in Walikale, Mubi, Ndjingala, as well as with NDC-R staff in the area under its control, November 2016 and January 2017.
65 In many places, armed groups or the FARDC monopolize most or all of the trade at a mining site, which adds to the profitability of controlling access to mines.

Example of roadblocks taxing access to mining sites: May Mai FDS in Walikale

The Mai Mai Force Divine Simba (FDS) is the oldest armed group in Congo, born during the "Simba Rebellion" in 64-66. Still active and led by a certain Mando, this group is involved in gold exploitation in a remote corner of the territory of Walikale. Aside from the exploitation of a number of dredges on the river, Mai Mai Simba currently also tax several mining sites around the village of Ndofia in Walikale. At Sous-Sol, Merci Bakoko, Temps Présent and Bulambika 1, the group asks half a gram of gold per year for each digger, 5.000 FC for a free passage ticket (also for one year), a fee of 2,500 FC for each exit of the site, as well as a tax of one gram of gold per week. Since 2017, the Sous-Sol site has been managed together with Raia Mutomboki led by Mirage. Located a little further from the sites mentioned above, the FARDC impose their own monopoly on the trade of cigarettes, hemp and alcohol through their roadblocks, and equally engage in the taxation of diggers.[66]

Barrier operated by Mai Mai FDS at the entrance of a pit at the "Merci Bakoko" site near Ndofia village, Walikale (August 2017)

A second barrier is located between the mining site and the main road. There, an additional tax is imposed on minerals, artisanal miners and goods, but it also serves as a post to monitor movement in a sensitive area. Very often, it is the FARDC who set up a roadblock on the road leading to a site controlled by an armed group. With security as a pretext, these barriers can also be classified as "strategic". However, in reality, every trail leading to a mining site has such a military roadblock.

Example of roadblocks between mining sites and the main road: the FARDC in South Kivu

Roadblocks on roads used for the evacuation of mining produce are very profitable. The Mulungu roadblock, operated by the FARDC and PNC in the Shabunda territory, for example, is placed on the road leading to multiple mining sites. Each passer-by is required to pay 10,000 FC per day, a high amount that derives in part from the profitability of the mines, in part from the personalities of the individual officers involved, as well as from the fear among the roadblock operators that their activity will only last a short time. With an average of 500 to 1,000 people passing here every day, these police and military may collect no less than 6,600 dollars per day.[67]

The FARDC bridge at Lubimbe Bridge in Nyalubemba, South Kivu, can also serve as an example. It is placed on the stretch between Nzibira and Kigulube where many gold traders pass. A trader who goes there often revealed to us:

> *"A commander who controls this barrier for three months can afford a piece of land and a nice car! For a soldier to be sent to Lubimbe as a commander, he must bribe his superiors and promise weekly gifts."*[68]

66 Source: site visit, August 2017.
67 Source: interviews with gold traders, May 2017.
68 Source: telephone interview with merchant, May 2017.

Bulky minerals such as cassiterite ores are also likely to be taxed on major roads. The Association of Owners and Renters of Vehicles for Integrated Development (APLVDI) listed the locations where minerals are taxed on the Walikale-Goma road, along with the tax collector:

- In Mubi, at the time of loading, the transporter pays 50 dollars per ton of cassiterite ore to the DGR-NK.
- At the Mubalaka roadblock, at the exit of Walikale town, the ANR and CNRP both tax 10 dollars per truck / vehicle carrying minerals, without receipt.
- At the roadblock of Kashebere, 3,000 FC per vehicle transporting ores are required by the Mining Service.
- At the Kaanja roadblock, 3,000 FC per vehicle transporting minerals need to be paid to the services present there.
- At the Sake roadblock, 5 dollars per vehicle transporting minerals for the operators of the barrier.
- At the Mubambiro roadblock the ore transporter pays 5 dollars to agents for "Assistance".
- In Goma, the carriers pay 25 Dollars per tonne to the DGR-NK, a tax called "Development of Walikale".
- Trucks often carry 10 tons, so a 10-ton vehicle will pay 500 Dollars to DGR-NK in Mubi and 250 Dollars in Goma for "Development of Walikale".[69]

6.2 Taxation of other natural resources

The taxation of natural resources extends to products other than minerals. Each load put into circulation is subject to taxation at several points along the marketing chain. In most cases, this taxation is not monetized and paid in kind, such as traditional alcoholic beverages, agricultural produce and *makala*.

Taxation of agricultural produce

Although minerals are the most frequently targeted natural resources, we consider the 79 instances in which agricultural production is taxed as important, as this affects the heart of the subsistence economy on which most people in both Kivu provinces depend. It is mainly the FARDC and Nyatura who impose taxes on agricultural produce.

Farmers pay a 10% "right to harvest" around Kiwanja. In other areas, too, there are many roadblocks between the field and the village, and between the village and the market, where the same load will be subject to taxation, ultimately increasing the percentage levied on the product and decreasing the farmers' profit.

Buhavu Chieftain's token for the "Tax on the Transfer of Agricultural Products" (April 2017).

69 Source: interviews, February 2017.

In Masisi, between 5 and 10% of agricultural production will be subtracted between the field and the village, and again the same amount between the village and the market.[70] This means that on all local agricultural produce total roadblock taxes amount to at least 20% of the initial quantity. In other areas, even access to the field is conditioned by the payment of an access fee.

A girl is crying because a Nyatura element demands a part of her agricultural produce in Kirumbu in Masisi (March 2017).

Example of Raia Mutomboki in Mulambala groupement, South Kivu

The populations around Busolo, Kankinda and Lutunkulu in Walungu territory suffer from the presence of the two Raia Mutomboki factions, the Maheshe and Ndarumanga, occupying their distant fields towards Mulambula, Kisungi, Kabogoza, Bangwe, Busolo, Lukigi, Nabiete and Kalagule. The armed groups impose taxes on the road between the field and the village every day, but intensify their taxation of agricultural produce especially on market days (Saturdays). This is causing a hike in food prices. For example, a small basket of cassava that sold at 5,000 FC before clashes between the two factions, was sold in mid-2017 at 12,000 FC on market days.[71]

APCLS elements taxing farmers at the entrance to a field in Ngingwe (March 2017).

The predominance of the FARDC (Congolese army) in the taxation of agricultural products (at 47 roadblocks) is partly explained by the simple fact that there are simply many soldiers to be fed, and in part by the fact that distant military posts are not easily supplied with food. Obliged to obtain food by their own means, they will demand a part of local production to be paid to them in kind.[72] However, the level of taxation most often exceeds their needs. The portion not consumed by the FARDC elements themselves is often sold by their women on local markets. These women are, of course, exempt from market taxes imposed on other vendors. This phenomenon is also widespread among armed groups. For example, APCLS women in the Ngingwe area near Kitshanga in Masisi also sell agricultural products obtained through taxation by their men.[73]

Other foodstuff – like cattle (5 cases) and fish (9 cases) – are not exempt from taxation.

70 Source: on-site surveys, May 2017.
71 Source: civil society interviews, November 2016.
72 This was indeed the rule for armies in most human history: before the 20th century logistic revolution, the movements of armies everywhere sustained themselves on the backs of the people in their area of operation. On this subject, see Van Creveld, Martin. Supplying War: Logistics from Wallenstein to Patton (Cambridge University Press: Cambridge, 1977).
73 Source: on-site interviews, April 2017.

Case Study: The port of Vitshumbi on Lake Edward

Fishery on Lake Edward is currently under the control of several armed groups, but consisting mostly of Mai Mai Charles elements which formed an alliance called "Alliance des Forces de Résistance Congolaise" with the other factions present. This group simply occupies posts that had been abandoned by the joint FARDC-ICCN force south of the lake in Rutshuru territory.

Around 800 canoes sailing from here are registered and an additional 4,000 others operate illegally. All boat owners pay a token to armed groups that is valid for seven days, the price of which varies between 6,000 and 20,000 FC per canoe. The same practice was observed at the port of Ishango on the other side of the lake.[74]

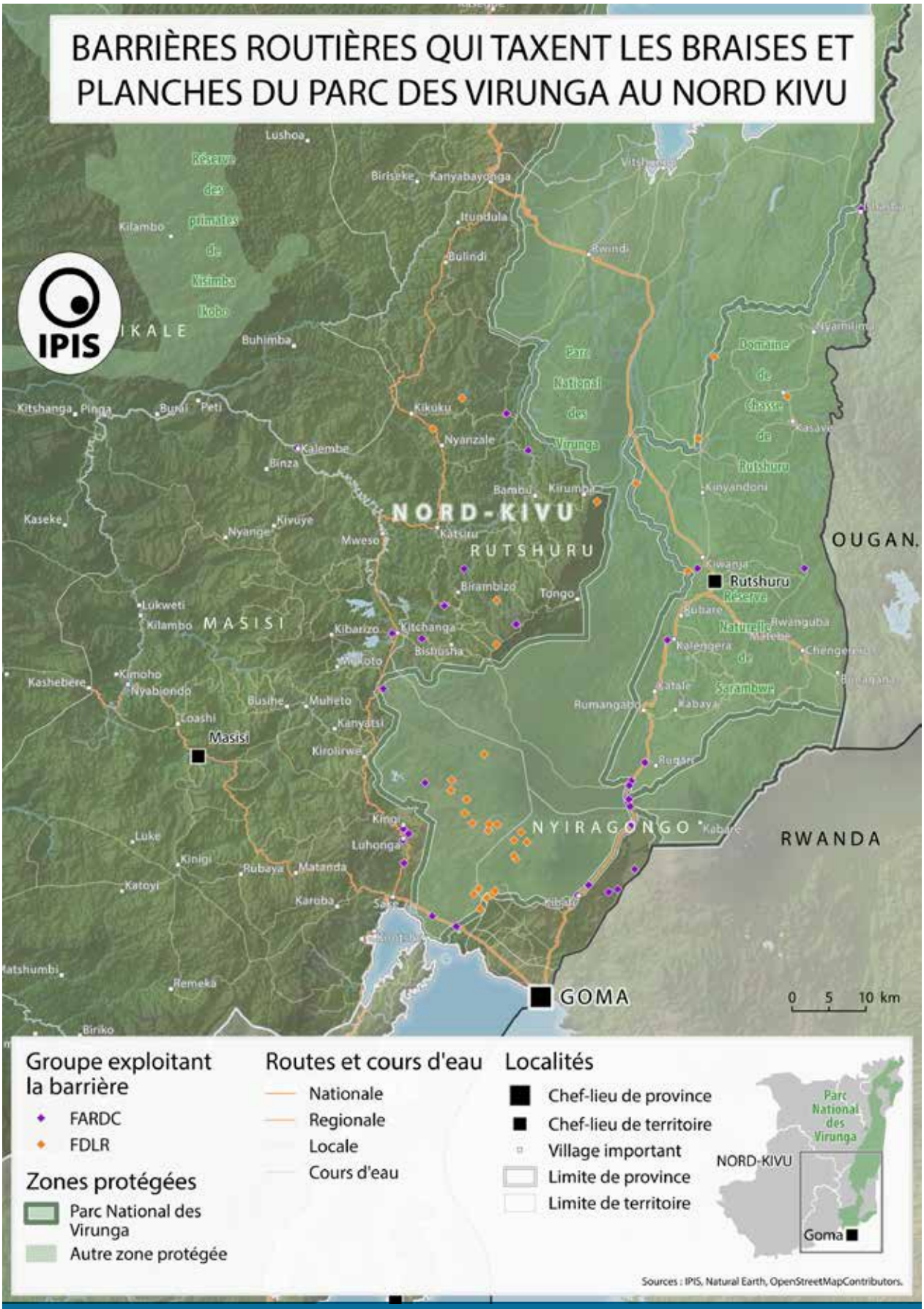
According to civil society, Charles gives out fines of 150,000 FC to at least 50 fishermen each month. In total, according to the same activists, this taxation generates around 30,000 dollars per month for Mai Mai Charles.[75] Colonel Bahati (Takila John) of the FARDC 3411 Regiment, based in Nyamilima, is suspected to share in these revenues, as well as profit from the sale of fish and robberies around Kiwanja.[76] A notable person in Bukoma groupement also denounced the fact that owners of trucks and motorcycles frequenting the areas controlled by the FDLR and May-May had to pay fees of 50 Dollars per truck and 20 Dollars per motorcycle. These fees are called "affiliation" and are paid to the two armed groups, respectively.

Finally, Vitshumbi fish sellers complain about being structurally targeted at roadblocks. At the Rwindi barrier, for example, the FARDC and ICCN impose taxes on small fish commonly known as *blancon*.[77]

6.3 Taxation of the makala and timber from Virunga National Park

This section explores the illegal commercialization of natural resources in Virunga National Park. Due to its inaccessibility, the park has become a safe haven for the FDLR armed group, which since 2015 has been the target of a joint operation by the FARDC and MONUSCO. In the park, the FDLR encourages the production of charcoal (makala) and timber by local communities. Part of the makala is destined for local consumption, and another to sell in large towns such as Goma and other urban centres in North Kivu. However, the FDLR is only one of the tax entrepreneurs involved in the supply chain. According to our investigations and our interlocutors at MONUSCO and Virunga Park, FARDC elements are suspected to be even more involved, as they not only structurally benefit from the taxation of, but also engage in traffic in, these resources towards Goma.[78] Below, we give an overview of the entire marketing chain of these natural resources.

74 Interview with a civil society actor, September 2017.
75 Letter SEPD / 18/2017 of May 2, 2017.
76 Source: interviews, civil society and traders, Kiwanja, May 2017.
77 Source: interviews with several affected merchants, March-June 2017.
78 Source: interviews with Virunga Park officials, May 2017, and with expert sources in MONUSCO, November 2016 and May 2017.



Map 5 - FDLR and FARDC barriers for taxing natural resources from Virunga park.

Close to the source: FDLR roadblocks

With the help of Virunga staff and sources within MONUSCO, we have mapped 43 FDLR tax collection posts in North Kivu, all of them dedicated to the taxation of natural resources. The FDLR impose a tax on makala at 40, and on the timber at 30 of the roadblocks. Almost all roadblocks (40 out of 43) are located in Masisi and Rutshuru, and most of these points are in or near the Virunga National Park.

The FDLR's "nonconventional logistics"

Among all entrepreneurs of imposition, the FDLR developed the most explicit strategy of supplying military operations through taxation. Since 1999, they call this "nonconventional logistics". This concerns an elaborate scheme through which funds are generated and transferred higher up the hierarchy.[79] Internal FDLR documents, retrieved during a raid on an FDLR camp in 2016, confirm the importance of roadblock taxation within the overarching logic of nonconventional logistics (see Annex 3). Nonconventional logistics stands out from the other methods of revenue collection and governance systems among armed actors in Congo because of its sophistication. While in the beginning, mineral taxation was also at the heart of nonconventional logistics, the two FDLR branches (FOCA and CNRD) were forced to retreat from of mining zones by MONUSCO/FARDC and by other armed groups. Today, the FDLR has retreated to isolated places where they struggle for survival.[80] According to the United Nations Panel of Experts, the taxation of charcoal (makala) in the Virunga Park is currently their main source of income.[81] This charcoal finds a ready market in Goma because is inexpensive yet of particularly good quality. The FDLR also benefits from its alliance with the Nyatura in certain areas to diversify their sources of income, such as the taxation of households or market access in the Bukombo *groupement*.[82]

Barriers to tax passers-by

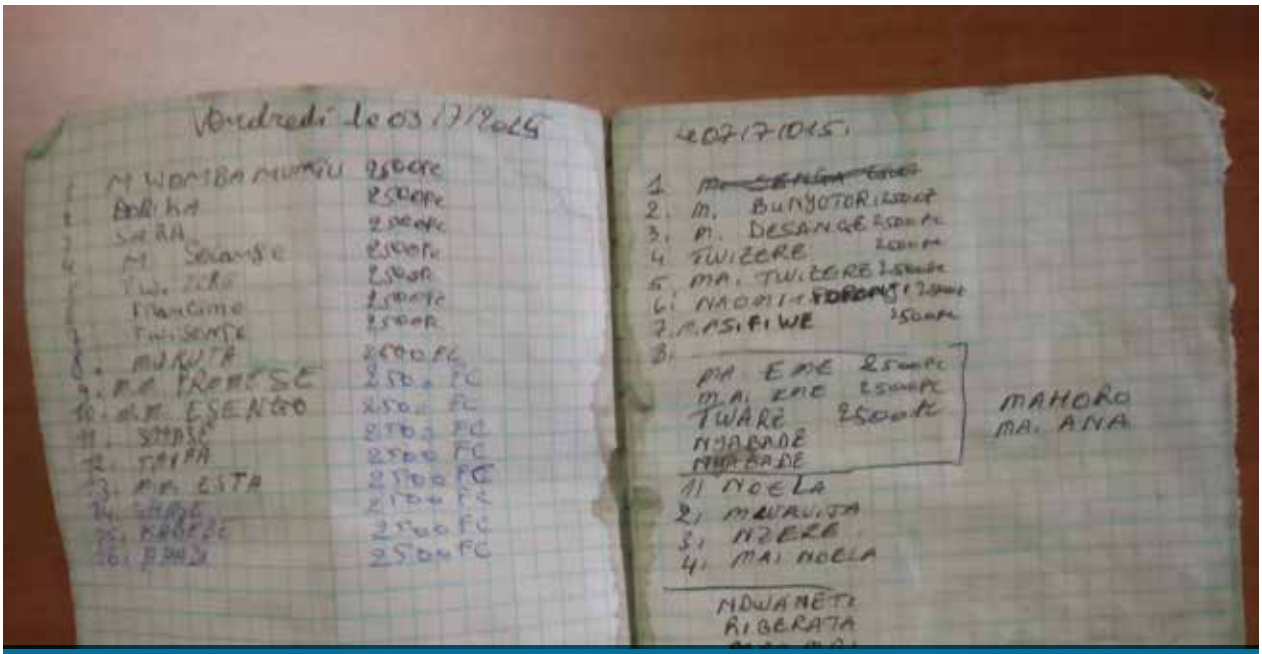
A first category of FDLR posts along the charcoal and timber supply chain concerns those located in the area bordering the park. At these roadblocks, they charge between 200 and 700 FC for the "right of access" (see photo 12), and tax the evacuation of natural resources (in kind or in cash). At these posts, they also check the payments from the production areas under their control (see photo 13). This first category includes the Kiseguru, Katwiguru, Kisharo, Kanyatsi, Shonyi, Buhara, Bweru and Kanyangiri roadblocks.

Colonel Mazizi of the FDLR/FOCA operates a virtual roadblock in the village of Buhara in the Bwito chieftaincy. Here, all products (mineral or agricultural) transported to large centres of consumption (including Kitchanga, Mulimbi, Tongo, and Bambu) are taxed. The circuit is twofold: the mineral resources come from the Tongo groupement and go towards the Bishusha

List of the FDLR's taxes at the "Kuwakane" barrier (Source: confidential, undated).

79 See the Final Report of the Group of Experts (S / 2017/672), para 22.
80 Source: MONUSCO interview, Goma, May 2017.
81 See the Final Report of the Group of Experts (S / 2017/672), para 133.
82 Source: interviews and observations on site, November 2016 and April 2017.

groupement, while dairy products (milk, cheese, ...) go in the opposite direction. On average, 300 people pass every day and each pay 500 FC per load.[83]



List of taxes paid to the FDLR on 17-03-2015 for the right to pass with charcoal in the area of Rugari/Kibumba (Source: confidential).

Barriers to tax production

A second category comprises roadblocks in the production areas within the park itself. The FDLR not only taxes charcoal and timber production, but also agricultural production. Their posts are either located at the very places where these natural resources are produced, or at the entrance/exit of these areas. This category of roadblocks includes those of Bwiza, Kyumba, the park entrance between Kidodi and Katemba, Kilama, and Kasali. The document in Annex 4 is an excerpt from an overview of the 2013 accounting of the "Chypre" company of the FDLR's operational sub-sector "Sinai", which specifically mentions the roadblocks of Kilama and Kasali. As an illustration, Annex 5 includes photos taken early 2017, of the taxation posts on the charcoal evacuation chain in the Virunga park. In addition, around Kiwanja, the FDLR taxes farmers about 3,000 FC for access to their field.[84]

FDLR-FOCA tax collector at the Buhara barrier in Bwito, where makala, timber, ores and agricultural products are taxed (May 2017).

83 Source: on-site observation, May 2017.
84 Source: interview, Kiwanja, May 2017.

In the Nyamulagira sector, south of the Nyiragongo volcano in the Virunga park, the FDLR operate a large number of tax collection positions, mainly taxing sawmills and charcoal or timber transporters. They charge 7,000 FC for access to the sites per person per month.[85] The FDLR also imposes farmers a tax called "mikoro" of 2,000 FC per harvest in Kibende, a few kilometers from Kiwanja, and 10 dollars per harvest in Kibirizi in Rutshuru territory.[86]

On the evacuation routes: FARDC roadblocks

It is interesting to note that all FDLR roadblocks are mirrored by a nearby Congolese army (FARDC) roadblock, where the army equally imposes taxes on transporters. While the FDLR tax closer to the production area, Congolese soldiers tax transport of natural resources. These include the exit routes of Lupango (Kamuronza), Karenga (Bashali Kahembe), Burungu (Bashali Kahembe) and Bwiza (Bishusha). Makala and timber rarely pass through the rural markets of these villages, but rather follow a parallel circuit, as their marketing is illegal.

Along the roads between the production area and Goma (the main destination), the FARDC has erected roadblocks, more or less discreet, to tax this activity. With the help of the Virunga National Park, we mapped 36 of them, namely at Kingi, Karto, Lupango 1 and 2, Kobe, Kiwanja, Burai, Kalengera, Tongo, Kisheke, Kilimayoka, Kitchanga Katanda, Kahe, Kabalekasha, Karenga 1 and 2, Kilima, Kibumba, Chomwa, Kibati, Ruhunda 1 and 2, Kanyamahoro 1 and 2, Kibaya, Kibumba 1 and 2, Karambi, Rugari Nduki, Rugari, Katidamu 1 and 2, Kakomero 1 and 2, Mwaro 1 and 2. Of course, the army doesn't exclusively target makala and timber at these roadblocks; they also tax motorcyclists and farmers (in kind, including local drinks). Finally, the ANR and the FARDC unit of Colonel Bahati share a "virtual" roadblock in Kiwanja. At this post – commonly called " Compte Bureau" – trucks loaded with makala from Virunga pass to pay 90 dollars to the FARDC and 30 dollars to the ANR.[87]

Case study: FARDC on the Lupango-Karenga axis[88]

Karenga is a commercial centre for the products originating from the park. It connects to Goma via Lupango, which runs parallel to the Sake-Kitshanga along the southwestern flank of Virunga National Park. According to interviews with charcoal producers and FDLR elements, half of Virunga's illegal production of timber and charcoal passes over this road. According to a report from local civil society, around 18,000 bags of charcoal and 23,000 of timber planks are transported via this route every month.[89]

The FARDC barrier in Lupango (April 2017).

The army here operates three roadblocks, which look like simple straw huts. The roadblocks date back to 1994, when the *interahamwe* started collecting taxes on timber, makala, marihuana and agricultural produce. Since 2015, the

85 Source: SORADEC, « Rapport plaidoyer sur la dévastation du secteur nyamulagira de la partie sud du parc national des Virunga suite au trafic illicite des planches et charbon de bois », 2015.
86 Source: interview with farmer and civil society, Kiwanja, May 2017.
87 Source: Sources in Virunga Park, June 2017.
88 Source: Data comes from an on-site mission in May 2017.
89 Source: SORADEC, op. Cit.

military has taken over the axis during the "Sokola 2" operation, but the roadblocks have since been maintained.

Today, different military units, often in civilian attire, derive significant benefits at these roadblocks from the taxation of natural resources produced in areas under FDLR control. The FDLR charges 20 dollars per month for the license to exploit the timber and makala which is sold in Lupango and Karenga. Individual transporters also pay the FDLR 500 FC each time they enter the park. Previously, the FARDC were also involved in this type of taxation.

The following table shows how the FARDC today collects 437 Dollars a day by taxing the evacuation of natural resources from this area – a profitable business. It amounts to 13,110 Dollars per month, or 157,320 Dollars per year.

Table 5. Taxes collected per day by the FARDC between Lupango and Karenga.

Roadblock	Military unit	Who pays	Amount	Frequency per day	Total amount per day
Lupango Budulira	Regiment; T2	Pedestrian with makala	1.500 FC	100	150.000 FC (115 dollars)
		Tshukudu with timber / sweet potato	1.000 FC	45	45.000 FC (34 dollars)
		Pedestrian with goat	500 FC	30	15.000 FC (11 dollars)
		Pedestrian with pork	100 FC	40	4.000 FC (2.5 dollars)
		Vehicle with makala	30 Dollars	5	230.000 FC (150 dollars)
Karenga 1	Sokola II; T2	Pedestrian with makala	1.000 FC	100	100.000 FC (77 dollars)
Karenga 2	Sokola II; T2	Motorcycle with makala	2.500 FC	55	137.500 FC (106 dollars)
Total					**681.500 FC (437 dollars)**

According to local sources, the commanders deployed at these roadblocks are selected by their superiors in Sake and Goma according to their capacity to collect money and bags of makala. Commander Kitenge from the T2 in Goma would receive two bags of charcoal and 50,000 FC per week exclusively from for the Karenga 1 post.[90] A local village chief noted that

"The military here is not serious about chasing the FDLR, but rather engaged in making money."[91]

On some evacuation routes, which are formally under military control (Kyumba, Bwiza), the FDLR nonetheless maintain a discreet but profitable presence in the form of market taxes and taxation on and the evacuation of timber, often in collusion with local state authorities.[92] For example, the Kalengera roadblock at the entrance of the Virunga Park has existed for a long time and all the armed groups that occupied the area have always imposed a tax on natural resources. Today, it is the state forces that

90 Source: interview with embers trader close to the local military, Lupango, March 2017.
91 Source: on-site interview, February 2017.
92 Source: confidential communication, source in United Nations, June 2017; see also the Final Report of the Group of Experts (S / 2017/672), para 30.

control it. Each vehicle pays 1,000 FC at the roadblock, but this is not sufficient to guarantee the right to pass. Since their ability to tax natural resources directly has been reduced, the FDLR now obliges vehicle owners to maintain "good relations" with them, i.e. to pay them discreetly, because almost all products come from areas that they control, especially the coal and timber, but also beans and corn from their bastions of Marangara, Kanyangili and Kazaroho.[93]

Makala trade by the FARDC

According to our investigation, some commanders of the national army are also themselves involved in the transport of makala or sawn timber towards Goma – resources illegally extracted from Virunga Park under the cover of the FDLR. FARDC involvement can take two forms. First, commercial transporters can use vehicles owned by an army official, or second, the military can use its service vehicles to trade charcoal and timber.

To illustrate the first form, we met a trucker carrying timber, beans and sorghum. He manages two Fuso trucks belonging to an FARDC general. He told us that he only pays 1,000 FC at each roadblock, and that he was exempt from any other taxes.[94] A second testimony comes from a woman producing makala in the Virunga Park. Her production is transported to Goma on that same general's Fuso trucks and she confirmed that these do not pay any taxes, not even to the FDLR, because the general's trucks always load some bags of makala for the rebels.[95] Colonel Rugayi, deployed around Kitshanga, is also suspected to manage 11 trucks for the commercial transport of food and charcoal, without being taxed on the road.[96]

Rebel motorcycles

Armed groups often engage civilians to operate motorbikes or trucks for them in order to launder their revenue from the illegal exploitation of natural resources. They give the taximan a bike for free but ask for periodic payments. On the Kiwanja-Nyamilima road, most motorcycles are suspected to belong to the FDLR, and several motorcyclists in Kiwanja told us that many of them are working with motorcycles belonging to the FDLR. One motorcyclist in the area confided that he runs two rebel motorcycles and one owned by a Commander of the Rutshuru District Traffic Police. As a result, he said he is spared both armed group and government roadblock taxes.[97]

To illustrate the second involvement of the FARDC in trade, the photo below shows a truck of the brand *Fuso* belonging to FARDC commander Mwaku Mbuluku of Regiment 3414 (Rutshuru) unloading makala in Goma in early July 2017.

Unloading of embers from FARDC commander Mwaku Mbuluku's truck in Goma (May 2017, source: MONUSCO)

93 Source: on-site interviews, July 2017; see also the Final Report of the Group of Experts (S / 2017/672), para 142.
94 Source: interview in Kitshanga, March 2017.
95 Source: interview in Goma, May 2016.
96 Source: interview with anti-fraud agent in Kitshanga, June 2017.
97 Source: interview, April 2017.

Commander Kisembo is also suspected of owning two Fuso trucks that would circulate between Oicha and Goma for the marketing of embers.[98]

Army trucks are loaded at night under the supervision of soldiers at charcoal transhipment points at the edge of the park, and drive at night not to be stopped by the state services that man roadblocks during the day. Military trucks then unload at charcoal depots in Goma of which the traders are involved in the affair. According to several sources, around four or five military trucks shuttle between the Virunga Park and Goma, making two to three trips each week. The charcoal is mostly loaded in Kalembe, Kibirizi and Tongo.[99]

An urban charcoal trader and representative of the Association of Charcoal Vendors (AVB) in Goma, whose depot in Madjengo supplies small makala retailers in town, explained the benefits of dealing with the military. The army sell a bag of charcoal at 17,000-18,000 FC, or 4,000 to 6,000 FC cheaper than the normal price. Indeed, the FARDC are more competitive because they do not have to pay the taxes they themselves impose on other transporters.[100] The deposits of Katoyi, TMK, Marché Alaline, "rond-point Bireré", and "trois paillotes" are among those that host significant amounts of charcoal produced in areas under FDLR control, with or without the involvement of the FARDC.[101]

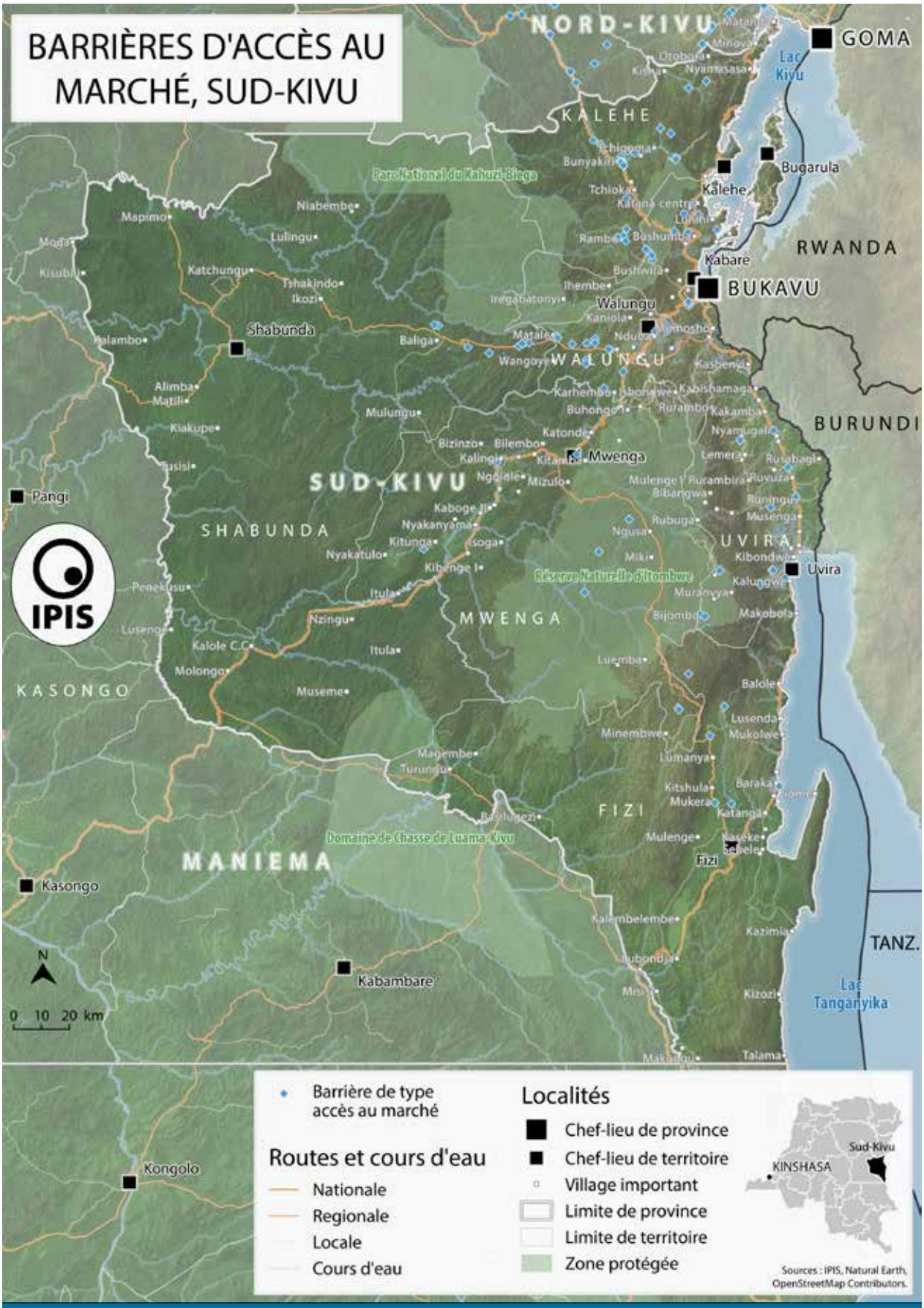
On the same logistic circuit, there is also a significant trade in marihuana produced in the park by the FDLR, the production of which is concentrated around the villages Munyarugururu, Biyoga, Karambi and Gutabi. The marihuana is then traded onwards by military officers and transported by bikers and pedestrians, hidden in other packages. Passage of marihuana through the roadblocks is facilitated by the military and the intelligence services who are paid for their involvement.[102]

In short, taxation of natural resources by Congolese entrepreneurs of imposition goes way beyond minerals: trade in any kind of natural resource is subject to illegal taxation at roadblocks in the Kivu provinces. In some cases, roadblock operators and traders of the natural resources collaborate closely, as evidenced by active FARDC involvement in the transport and sale of makala, timber and marihuana.

98 Source: interview with ember vendors negotiating with him, Kiwanja, May 2017.
99 Source: interviews with makala traders in Kiwanja, Kalengera, and Goma, May 2017.
100 Source: interview in Goma, May 2017.
101 Source: confidential communication, MONUSCO, July 2017.
102 Source: on-site interviews, May 2017.

7. Roadblocks taxing access to markets

Map 6.1 – Roadblocks taxing access to markets – North Kivu



Map 6.2 – Roadblocks taxing access to markets –South Kivu

Number of barriers: 161

Main operators: FARDC, chieftaincy, decentralized state services

The third type of economic roadblock includes those that are temporary but recurrent: roadblocks installed on market days. Weekly or bi-weekly markets constitute a key mechanism of economic exchange in the DRC. This type of roadblock mainly affects women and peasant households; women are generally the ones selling agricultural produce while men sell meat and livestock. Market access taxes are very old in Congo. According to historians, already in pre-colonial times, local chiefs organized periodic markets and imposed taxes, particularly on long-distance traders. This was partly to maintain control over the movement of precious goods from elsewhere, in order to monopolize the power that came with it, and to redistribute its benefits.[103] At that time, the week counted four days and the fourth day was reserved for the market, in order to exchange the products harvested during the previous three days. Market days vary from village to village, and are synchronized so they do not happen at the same time. This is to allow itinerant traders and sellers to attend different markets.

Today still, all markets in eastern DRC are subject to this system. Taxation of markets is mainly a prerogative of the traditional chief (*mwami*) or village chief, but in practice we see all kinds of public authorities involved.

There are several types of roadblocks around markets. First, **market access taxes** apply mostly to those who have come to sell. They are taxed according to the volume of agricultural products or manufactured goods they have with them when they enter the market. If the village or town has several entry points leading to the market, it is likely that there is a roadblock at each of them. An agent of the customary chief or of a decentralized administrative entity registers each saleswoman, collects taxes, and sometimes gives a token as proof of payment.

Case Study: Bulambika Market in Kalehe, South Kivu

Bulambika is the main market of Bunyakiri. Dating from the colonial era, this market was destroyed in the 60s, rebuilt in the early 70s, destroyed again in the 90s and then reconstructed under the leadership of Mama Martha at the time of the RCD.[104] It is open every day but the official market day is Friday. Its regional importance is enormous. Here, one finds basic necessities from Bukavu (milk powder, pots and pans, cigarettes, drinks, medicine, etc), local produce which is destined in turn for Bukavu (cassava, palm oil, bananas, palm kernel oil, peanuts and other locally produced goods) as well as goods from several regional markets. According to the representative of the Bunyakiri Vendors Committee[105], more than 50 trucks come from Bukavu each market day to sell manufactured goods and leave with the local agricultural production towards the provincial capital.

Tax collector of the chieftaincy at work collecting taxes on the Bulambika market (May 2017)

103 See Vansina, Jan. "Paths in the Rainforests: Toward a History of Political Tradition in Equatorial Africa" (University of Wisconsin Press: Madison, 1990).

104 Newbury, M. Catharine. "Ebutumwa Bw'Emiogo: The Tyranny of Cassava A Women's Tax Revolt in Eastern Zaire", *Revue Canadienne des Études Africaines*, 18: 35-54, 1990, p. 40.

105 A structure called CDPMBU (comité directeur des commerçants des produits manufacturés de Bunyakiri). Interview, April 2017.

As explained above, market taxation is a prerogative of customary authorities. In effect, the Buhavu *mwami* taxes sellers' access to the market and gives them a token as proof of payment. The access fee is 200 FC for local products. However, once on the market, a "display tax" of another 200 FC has to be paid. So, the chiefdom collects two taxes on market day for the same products, one for the space occupied by the saleswoman and the other for market access, justified by two tokens. Butchers also pay a so-called slaughter fee ranging from 4,500 FC to 6,000 FC per slaughtered cow. Market taxation is even more complicated. Since the market is on the border between the Buloho and Buhavu chieftaincies, these both collect taxes at the market: women who come from for example from Maibano in Buloho are taxed in kind by "their" mwami just before crossing the border between the two chiefdoms. Finally, the chieftaincy also imposes an "agronomist tax" on cassava at the time of the harvest which amounts to 200 FC per load at village level. This system dates back to at least the 1980s.[106]

In areas under government control, market taxation can also be used to finance armed actors. Like armed groups, the military usually erects temporary roadblocks on market days as to collect small amounts of food from each vendor on its way to the market. Bulambika, however, is a large market where the products of several other markets (Hombo, Kambali, Bitale) come together. A whole network of small FARDC (and sometimes ANR) roadbloks is spread along feeder roads in the area that supplies the Bulambika market: at Mububu, Tchigoma, Ciriba, Mafuo 1 and 2, Mukaba, Miruwo, Bunyakiri, and Tubondo. Women in this area practice a more intensive type of cassava culture, leading to more circulation which makes harassment especially profitable.[107] They usually have to pay 200 FC or, more often, its equivalent in cassava, three tubers. From the field to the market, a basket of cassava is taxed at harvest, passes at least two military barriers and two chieftaincy barriers, and is taxed twice in order to be sold at the market – this means a total of 1,200 FC of taxes are imposed on a single load.

"Market tax" tokens for the Buhavu chieftaincy (April 2017).

Larger traders who operate a permanent storage depot near the market, pay 15 dollars annually to each of the following services: DGRAD, DGI, the Environment Department and the chieftaincy. In addition, using scales require the payment of a tax called "poids et mesures" (weight and measures) which amounts to 33,000 FC or about 25 dollars per year.[108] We estimated the number of storage depots in Bulambika at 100.

Secondly, market display taxes are levied on the market itself. The correct way of imposing this tax, would be that it is levied by the local authority for the good of the community, for example for the maintenance of the road, a bridge, or the market infrastructure. The reality is different: those levying this tax generally do not deploy it to fund local development.

106 Newbury op cit p. 41.

107 Insecurity prevails in the more distant areas of Bulambika, but the region is more fertile for cassava farming. This insecurity is due to a strong presence of Raia Mutomboki elements.These forces are waiting for the harvest period to plunder the produce. Almost all farmers abandoned these fields where cassava production was considerable. They also abandoned the cuttings. They currently prefer to cultivate around Bulambika despite the fact that the land is less fertile and the cuttings are rare. This explains a considerable decline in cassava production and a sharp increase in the price of a kilogram of cassava flour that once amounted to 100 FC, but today stands at 430 FC in Bulambika and 1000 FC in Bukavu.

108 Source: interviews with traders, April 2017. For an overview of the market tax system in eastern Congo, see Verweijen op cit p. 142.

Case study: the market of Mianga, in the stronghold of Mai Mai Kifuafua

Market taxes become more important for an armed group when it controls an area devoid of other easily taxable natural resources. There is the case of the two Mai Mai Kifuafua factions, which control the Waloa-Luanda *groupement* south of Walikale territory, an isolated area with no road infrastructure.

We mapped 12 barriers held by Mai Mai Kifuafua, half of which are set up for market taxation. The roadblock in Mianga, in Banamikko, is erected every Tuesday (the market day) at the entrance of the village. Three Kifuafua elements sit in a straw hut at the entrance to the market, a strategic place because no one can access the market without passing here. The elements demand 1,000 FC for each pedestrian who brings manufactured goods to the market, and 500 FC to sellers of local products such as palm oil, rice, cassava or peanuts. If one cannot pay in cash, the rebels collect an equivalent amount in kind.[109]

Mai Mai Kifuafua Barrier at the entrance to Mianga Market (April 2017).

Finally, these roadblocks at the market itself are complemented by roadblocks erected on roads leading to them – often by the Congolese army or armed groups, to take advantage of the higher density of traffic on market days. They are not part of the taxes negotiated by the chieftaincy but they increase total taxes on the exchanges made at the markets. For example, on days when there is a market in Sake or Shasha, the soldiers of the zone erect a series of four barriers around Muranga (near Ngumba in Masisi) where farmers have to give a portion of their load each time they pass. Female victims of this harassment explain that this impinges on their profits, which are already modest, but can also lead to a lack of customers as the state of their product (bananas) is degraded by these subtractions.

Case Study: A roadblock doubling as a market

The Kasha/Kamugola roadblock in Kabare, South Kivu, is a position shared by the military and police agents. Motorcyclists pay 500 FC each time they pass. The many pedestrians heading for the Bitara market with their agricultural produce each pay 300 FC, but most pay in kind because cash is scarce here. The goods thus amassed are then displayed along the road, resold at the roadblock itself, thus turning the roadblock into a small market itself. Locals comes to buy these products at the roadblock because it's cheaper; and sometimes it is the same people who were forced to hand over their production, now buying it back at the roadblock.[110]

Historically, market taxation has recurrently been entwined with ethnic tensions: traders coming from elsewhere are taxed more. Local production is taxed at a lower rate than goods from further afield, and even local traders bringing manufactured goods from far away are taxed less than traders from elsewhere. This custom can lead to ethnic tensions, when saleswomen in one market belong to one ethnicity and taxing agents belong to another (see the following case study). Desperation over exorbitant levels of

109 Source: on-site observations, April 2017. Apart from this situation, they also make arrests by means of a document they call "bulletin de service", which a commander gives to his elements to serve as a mission order. This document mentions the name of the person to arrest – often a trader with some financial means. After the mission, this service bulletin passes into the hands of the commander who gave the arrest order. Once arrested, the person is obliged to pay the following fees: 50.000 FC for the "service bulletin", two hens for the military (makolo), and a fine of the value of a goat after judgment. Source: interviews with people affected, April 2017.

110 Source: on-site interview, June 2017.

taxation can in such cases fuel ethnic tensions – such as the higher taxation of Shi and Banyamulenge by Raia Mutomboki and the FARDC in Shabunda territory.

Case study: Market taxes shared with armed actors in Masisi

The Kahira market in Masisi is held every Wednesday. The "market display tax" amounts to 500 FC for basic produce (bananas, cassava, groundnuts, beans) weighing between two and three kilograms. For larger loads or rare manufactured products, taxes are higher. The number of vendors varies between 300 and 500, so an amount of around 120 Dollars is collected on each market day. The tax is collected by the market chief, under the supervision of a Nyatura element. At the end of the day, the market chief redistributes the revenues among General Ngwiti, leader of the Nyatura, the head of the ANR-DSI (special division security and immigration), and the local commander of the PNC. Sometimes the Nyatura also collect contributions in kind. The vendors in this market come from Luala, Kyungo, Bupfuhi, Katanga, Bukala, Bukunda and Buhato villages, and are mostly from the Hunde community. They complain about taxes imposed on them by the Hutu armed group. The same practice has been observed at the Kirumbu market, where tax imposition is also supervised by a Nyatura element and revenues from the display tax are shared with the Nyatura commanders Kavumbi and "Tigo Cash".[111]

The military also takes advantage of the markets. For example, the Mutongo market is held twice a week. Every Tuesday market, a fee of 200 FC (in the form of a token) and a food levy is collected on behalf of local customary chiefs. During the Saturday market, the same taxes apply, but this time for the benefit of the military based here.

Cassava tubers that were collected by Nyatura at the Kahira market in Bashali chiefdom, Masisi territory (April 2017).

A Nyatura element oversees the payment of taxes for market access in Kirumbu (April 2017)

111 Source: interviews with a local authority, Kirumbu, May 2017.

8. Conclusions

Extortion often figures among the principal grievances of Congolese, and its impact on underdevelopment and fragility in the region is obvious. However, the Congolese state seems less interested in addressing the issue of roadblocks and its burden on the socio-economic life of its population. It is easy to overlook that every additional tax is incorporated in the price and thus passed on to the final consumer, the Congolese citizen. It is a question of basic socio-economic rights. The international community, some protection efforts notwithstanding, has largely remained silent on roadblocks, preferring to deploy its limited resources to make a difference in other sectors such as the mining sector or to act on the most acute human rights violations.

Much of this is due to the fact that it has hitherto been difficult to specify the scope of the roadblock phenomenon. This roadblock mapping could serve as an empirical basis for the fight against illegal taxation and conflict financing. Specifically, the report provides an overview of a fundamental aspect of the political economy of conflict in eastern DRC, complementing knowledge on the role of natural resources. The mapping in this report can be used to gain insight into the geographic distribution of armed actors and state services, and to gauge the scope of illicit taxation and its main perpetrators. While it is hard to single out and hold any single actor accountable, the panoply of roadblocks presented here attests to the structural violation of human rights and a burden on the subsistence economy in eastern Congo. As rightly stated by a Rutshuru notable:

> *"Whoever erects barriers hinders life".*[112]

In the eastern DRC, the free movement of goods and people is a fiction. We do not know if this is due mainly to the economic situation, the weakening of the legitimacy of the Congolese State in the context of deferred elections, administrative decentralization, or the simple success of a mode of financing – or a combination of all of the above. In any case, everything that moves, will be taxed. The large number of roadblocks that this report presents attests to this observation.

However, the importance of roadblocks as a way of financing armed actors could increase as the validation of mining sites progresses. Without this rich source of revenues, armed actors could focus more efforts on taxing minerals along roads, although minerals are only a part of what is taxed at roadblocks. All valuable goods put into circulation are taxed, and the taxation in kind of agricultural produce is likely to affect the subsistence economy more than the taxation of minerals.

The fact that armed groups are concentrated in areas that are more difficult to access seems to confirm the UN's stabilization strategy earlier emphasis on the rehabilitation of roads. However, previous attempts to facilitate the restoration of state authority through road works and the redeployment of state forces have not had the desired results. It simply facilitated the replacement of rebel roadblocks with structural military harassment.

To wits, 70% of the documented road barriers are operated by state services. This can be considered as an indicator of the spread of state authority throughout the national territory. However, the practices associated with this state presence are denounced by the affected populations as a nuisance. Without a list of legal roadblocks and taxes published by provincial or national authorities, it is difficult to know which of the manifold roadblock charges are warranted. Issuing such a list could provide road users with a tool to resist illegal charges. And even if officially justified, we understand the reluctance of Congolese to pay for services that are often not rendered in return.

The predominance of the Congolese army (FARDC) as a roadblock operator merits special attention. Of course, the state of the Congolese army and the Congolese landscape present almost insurmountable logistical difficulties to maintain advanced military posts due to the absence of roads and military vehicles. But these logistical problems, which have been at the heart of the UN's support to the Congolese army,

112 Interview, Goma, May 2017.

cannot mask the real problem: the deeply rooted culture of corruption and the use of military deployment to extract money for superiors.

In providing a basic survey of roadblocks in the two Kivu provinces, we are only scratching the surface of a phenomenon that runs both much deeper and has a much larger scope. There are few other provinces in the DRC that are not equally affected by this phenomenon. In the future, periodic updates of the roadblock map could hopefully serve as a way to monitor and assess the impact of interventions by the government or MONUSCO, as well as a barometer of the conflict economy itself.

Annexes

Annex 1

List of intersections occupied by the traffic police (PCR) in Goma

(Source: field mission, July 2017)

1. Mungunga
2. Simba station
3. Entrance to the Université Libre des Pays des Grands-Lacs (ULPGL)
4. Entrance Governorate commonly known as "Museum Entrance"
5. Alanine Market (Karisimbi Common Entrance)
6. Entrance to the Office de Routes
7. Goma Institute crossing
8. Entrance University of Goma
9. Signers crossing
10. Rutshuru crossing
11. Banque de Développement des Etats des Grands Lacs (BDGEL) crossing
12. VIP Hotel (Kimuti)
13. Birere crossing (Petite Barrière Entrance)
14. Goma International Airport
15. Majengo
16. Mutinga station
17. Kibwe (Kukilijiwe)
18. Cathedral
19. Majengo Trois Lampes

Annex 2

Detailed overview of the taxes that trucks are subject to on the main roads of North Kivu

(Source: discussion session with 15 transporters, Goma, May 2017)

Axe : Goma-Walikale

barriere	opérateur	montant	montant total barriere
PCR/FARDC			
Mubambiro	ANR	2 caisses de bierre	
	DGM		
	T2	FC1500	
	P2 (Police)	FC2000	
	Antifraude		FC 5000
PCR Sake	PCR	USD 10	USD 10
Rutoboko	FONER	26-40 USD (depend de roues) + fc1000 ouverture barriere	
	Police de frontieres		
	ANR		
	DGR-NK		
	CNPR	USD 10	
	CNPRI	USD 10	
	DGRAD	USD 10	
	P2 (Police)		
	TD		
	Stationnement (TRANSCOM)	FC5000	
	Renseignements		
	Parking (chefferie)	FC5000 parking	USD 66
Mushaki	DGRAD	USD 30	
	ANR	USD 10	USD 40
Bihambwe	CNPR	USD 10	
	DGRAD	USD 30	
	CNPRI	USD 10	
	FFN	USD 60	
	PCR	USD 10	
	Ouverture barriere (FARDC)	FC2000	USD 122
Lushebere	PCR	USD 10	
	Chefferie	USD 20	
	Stationnement (TRANSCOM)	USD 5	
	Parking (chefferie)	USD 5	
	ANR	USD 10	USD 50

Masisi Centre	PCR	USD 10	
	DGRAD	USD 30	
	CNPR	USD 10	
	CNPRI	USD 10	
	Chefferie	USD 20	
	FFN	USD 60	
	ANR	USD 10	USD 150
Nyabiondo	PCR	USD 10	USD 10
Kaanja	ANR	USD 20	
	Division de Mines		USD 20
Kashebere	FONER	USD 30	
	Groupes armés (APCLS ou Nyatura)	USD 50	
	PCR	USD 10	USD 90
Kibua	ANR	USD 20	
	PCR	USD 10	
	FONER	USD 20	
	Ouverture barriere (FARDC)	FC2000	USD 62
Walikale	ANR	USD 20	
	FONER	USD 25	
	PCR	USD 10	
	Ouverture barriere (FARDC)	FC2000	USD 57

Axe: Goma-Pinga

barriere	opérateur	montant	recu	montant total barriere
Sake	PCR	USD 10	non	
	CNPR	USD 10	oui	
	CNPRI	USD 10	oui	
	Surchargement (TRANSCOM?)	FC25000	oui	
	FONER	USD26-40	oui	
	Ouverture barriere	1 USD	non	
	Anti-Fraude	USD 5	non	USD62+25000
Kilolirwe	FFN	96-128 usd	oui	
	Ouverture barriere	FC1000	non	
	Bois sciés	31000f	oui	
	Surchargement (vérification)	FC5000	non	
	Vérification appui à la sécurité (FARDC)	USD 10	oui	
	Vérification taxe parking (chefferie) et stationnement	FC2000	oui (Kitchanga)	USD114+31000

Kitchanga	DGRAD	USD 20	oui	
	Parking (chefferie)	FC5000	oui	
	Stationnement (transcom)	FC5000	oui	
	Appui à la sécurité (FARDC)	USD 10	oui, petit papier fabriqué localement	
	OBLC			USD 40
Muongozi	PCR	FC1000	non	
Mweso	FARDC/ANR	FC7500	non	
	CNPRI	USD 10	oui	
	Ouverture barriere	FC1000	non	USD19,5
Kashuga	Appui à la sécurité (FARDC)	FC2000	non	FC2000
Kalembe	Appui à la sécurité (FARDC)	USD 10	non	
	Environnement	USD 96	oui	
	Visa bordereau	USD 5	non	
	Autorisation de circulation	USD 10	oui	
	Péage route	USD 10	oui, comité local	USD 131
Mpati	Appui à la sécurité (FARDC)	USD 10	non	
	Parking (chefferie)	USD 2	oui	
	CNPR	USD 10	oui	USD 22

Axe: Goma-Luna

barriere	opérateur	montant	recu	montant total barriere
Kanyaruchinya (OPRP)	FONER	USD 10 (fuso) 25 (camion) 50 (chargé)		
	DGRNK	USD 25		
	CNPR	USD 10		
	Police frontiere	FC2000		
	ANR	FC2000		
	DGRAD	USD 20		
	TD	FC2000	non	
	PD	FC1500	non	
	Chefferie	USD 10	oui	
	Territoire	FC2000	oui	
	TRANSCOM	FC1000	oui	
	taxe four (bois)	USD 30	oui	USD 105,5 + 85 chargé de bois
	Environnement	USD 20		
Ruhunda	PCR	USD10 + fc3000	FC3000 sans recu	USD 13
Kibumba	PCR	vérification taxe Ruhunda (ou payer et vérifier à Ruhunda)		
Kalengera	PCR	USD10 + fc3000	FC3000 sans recu	USD 13

Burayi	PCR	vérification taxe Kalengera (ou payer ici et vérifier la-bas)		
Kiwanja				
Kitoboko	FONER	USD 10 (fuso) 25 (camion) 50 (chargé)		
	DGRNK	USD 25		
	CNPR	USD 10		
	Police frontiere	FC2000		
	ANR	FC2000		
	DGRAD	USD 20		
	TD	FC2000	non	
	PD	FC1500	non	
	Chefferie	USD 10	oui	
	Territoire	USD 25	oui	
	TRANSCOM	FC1000	oui	
	taxe four (bois)	USD 30	oui	
	Environnement	USD 20		
	stationnement	USD 5		
	PEPGE	USD 10		USD 40
Mabenga	ICCN	FC1500		FC1500
Rwindi	ICCN	FC1500		FC1500
Kanyabayonga	TD	USD 15	non	
	Environnement	USD 20		
	Chefferie	USD 10		
	PCR	USD 10		
	Péage Route	USD 10		USD 65
Kayna	PCR	FC5000 rapport	non	FC5000
Kirumba	PCR	FC5000 rapport	non	FC5000
Lubero	vérification de tous les documents			
Butembo1	PCR	FC2000	non	FC2000
Butembo2	PCR	FC2000	non	FC2000
Butembo3	PCR	FC2000	non	FC2000
Butembo4	PCR	FC2000	non	FC2000
	Péage Route	USD 10		USD 10
Beni	TD	FFC2000		FC5500
	PCR	FC2000		
	stationnement	FC1500		
	FONER			
Mavivi	antifraude	usd10-15	non	USD10-15
Oicha	FONER	USD 10		USD10
Kohongya	Paluku	USD80 + FC3000	FC3000 sans recu	USD83

Erengeti	FARDC	USD 15		USD 15
Luna	OCC	USD120		USD 300
	DGRPI	USD 120		
	FEC	ensemble USD60		
	ANR	ensemble USD60		
	TD	ensemble USD60		
	DMIAP	ensemble USD60		

Axe: Kalengera-Kabizo

barriere	opérateur	montant	recu	montant total barriere
Parc position 1	FARDC	FC2000		
Parc position 2	FARDC	FC2000		
Rushege	FONER	USD 15		

Axe: Burayi-Bunagana

barriere	opérateur	montant	recu	montant total barriere
Chengerero	FONER	Usd 10		
	PCR	FC5000		
	TRANSCOM	FC1500		
Bunagana	Territoire	USD 25	oui	

Axe: Kiwanja-Ishasha

barriere	opérateur	montant	recu	montant total barriere
Nyongera/Niongera	FONER	USD 10		
	FARDC	FC2000		
	Frais d'escorte FARDC	USD70		
Kiseguro	FDLR	USD 10		
Nyamilima	PCR	FC5000		
	Mai Mai	FC2500		
Ishasha frontiere	--			

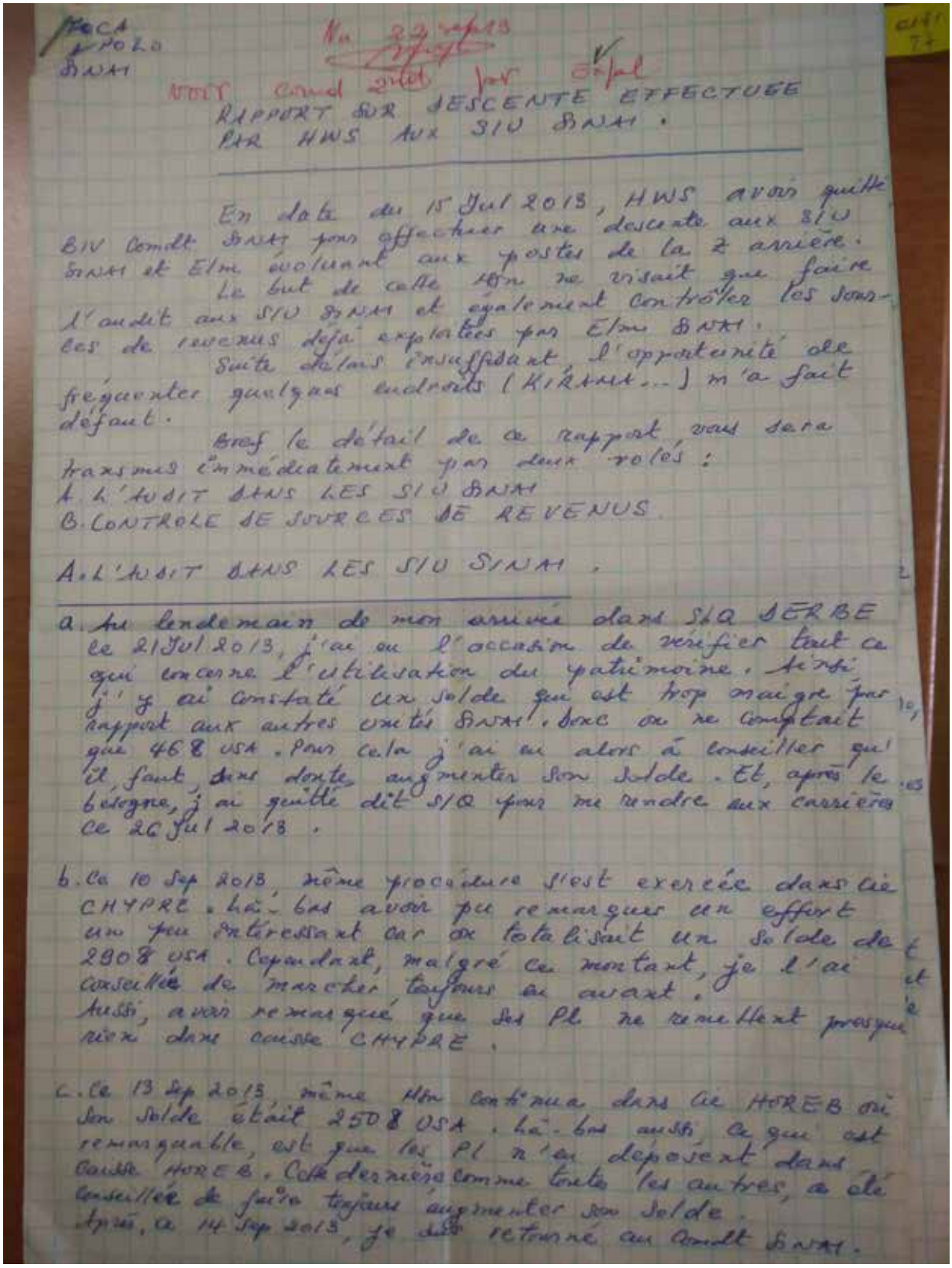
Axe: Rwindi-Nyanzale

barriere	opérateur	montant	recu	montant total barriere
Kibirizi	FONER	vérification		
	TRANSCOM	FC2000		
	PCR	FC5000		
Nyanzale	PCR	USD 10		
	ANR	FC2000		
	TD	FC2000		

Annex 3

FDLR evaluation report of revenue generating activities that are part of nonconventional logistics in the operational sub-sector "Sinai" in July 2013.

(Source: photo by author, November 2016, document from a confidential source)



RAPPORT SUR DESCENTE EFFECTUEE PAR HWS AUX SIU SINAI.

En date du 15 Jul 2013, HWS avoir quitté BIV Comdt SINAI pour effectuer une descente aux SIU SINAI et Elm évoluant aux postes de la 2 arrière. Le but de cette mon ne visait que faire l'audit aux SIU SINAI et également contrôler les sources de revenus déjà exploitées par Elm SINAI. Suite délais insuffisant, l'opportunité de fréquenter quelques endroits (KIRAMI...) m'a fait défaut.

Bref le détail de ce rapport vous sera transmis immédiatement par deux volets :

A. L'AUDIT DANS LES SIU SINAI

B. CONTROLE DE SOURCES DE REVENUS.

A. L'AUDIT DANS LES SIU SINAI.

a. Au lendemain de mon arrivée dans SIU SERBE ce 21 Jul 2013, j'ai eu l'occasion de vérifier tout ce qui concerne l'utilisation du patrimoine. Ainsi j'y ai constaté un solde qui est trop maigre par rapport aux autres unités SINAI. Donc on ne comptait que 468 USA. Pour cela j'ai eu alors à conseiller qu'il faut, sans doute, augmenter son solde. Et, après le besogne, j'ai quitté dit SIU pour me rendre aux carrières ce 26 Jul 2013.

b. Ce 10 Sep 2013, même procédure s'est exercée dans cie CHYPRE. Là-bas avoir pu remarquer un effort un peu intéressant car on totalisait un solde de 2808 USA. Cependant, malgré ce montant, je l'ai conseillée de marcher toujours en avant. Aussi, avoir remarqué que les PL ne remettent presque rien dans caisse CHYPRE.

c. Ce 13 Sep 2013, même Mon continua dans cie HOREB où son solde était 2508 USA. Là-bas aussi ce qui est remarquable, est que les PL n'en déposent dans caisse HOREB. Cette dernière comme toutes les autres, a été conseillée de faire toujours augmenter son solde. Après, ce 14 Sep 2013, je suis retourné au Comdt SINAI.

d. Ce 21 Sep 2013 j'ai clôturé ce travail dans cette BETHEL. Comme SERBE, elle aussi, présente un faible montant de 508 USA + 10 800 FC. Pour cela, je lui ai demandé de bien exploiter et gérer les postes de MUHANGA et MUKWAMIMBI qui produisent quelque chose. Malgré ces postes, le comd BETHEL a toujours envie de demander, au pied du comdt SAMI, un autre poste comme celui de KAGANDU.

B. CONTROLE DE SOURCES DE REVENUS

a. A ce sujet la Mission avait débuté au poste sous responsabilité d'Adj KANYONI. C'était le 18 Jul 2013. D'après chef de poste, des recettes provenant de :
(1) Taxes véhicules.
(2) Taxes de moisson.
(a) Taxes véhicules : Souvent, les véhicules qui fréquentent cette zone chargent :
- Charbon : payant 20$ / véhicule mais à partager avec : . Comité d'exploitant
. Police nationale congolaise (PNC)
. Poste de KANYONI
- Vivres (surtout manioc) : payant 25$ / véhicule et à partager avec : Police nationale congolaise (PNC)
. Poste de KANYONI
(b) Taxes de moisson :
Après chaque moisson, chaque cultivateur donne 40 kg ou 5$. Seulement, à cette période, on a rien saisi à cause de la sécheresse qui a séré la zone et l'insécurité provoquée par les M-M d'où l'inexploitation champêtre par la Pop, surtout là où on appelle DOMINE.

b. Ce 30 Jul 2013, étais déjà arrivé à FATUA où son chef SM SAFARI m'a relaté tout ce qui concerne sources de revenus sous sa responsabilité :
(1) Carrières et sa production :
(a) GAKUKA : 3 x R / mois
(b) KAZAROHO : 1 x G / mois
(c) RUNZURI : 3 x R / mois
(d) CHINGUZA : 2 x R / mois
(e) MAMBUNGE : 2 x R / mois
(f) MAKUTANO : 5 x R / mois
(g) SHINDIKANA : 3 x R / mois
(h) MARANGE : 2 x R / mois
(i) KATENDERI : 4 x R / mois
(j) MANKOKO : 5 x R / mois
(k) MANDIMU : désertée
(l) TUNGITINGI : désertée
(m) KAMBUZI : désertée
(n) KATANASHOKA : désertée
(o) KANOKAMATAKEMBE : désertée

Ce 18 sep 2013

-3-

(2) Villages :
(a) MANKE : 5 x R / mois
(b) PIGUWE : 5 x R / mois

(3) Barrière :
Chaque passage avec bagage commercial paie 10 $ à partager avec les MM fidèles au Gén LAFONTAINE. Ici, ce qui est pire, est que et les maçons et les commerçants ont laissé l'itinéraire de PATUA pour se diriger à cette nouvelle carrière très productive de MUSIYA. Donc dite somme se reçoit rarement.

c. Le 04 oct 2013, j'étais déjà à ONINGA chez SM KANYARUHENGERI. Lui aussi m'avait parlé de la provenance de revenus de la zone dont il est responsable :
(1) IFEC (Comité des commerçants) :
Il donnait 150000 FC / mois mais à cause de rumeurs et insécurité liés à la ménace TCHEKA quelque-fois, la Pop fuit vers UEUNZARI et recettes n'donnent de 150000 FC au 80000 FC / mois

(2) Carrière :
Avant ménace TCHEKA, la carrière de MIKITI donnait 5 x R / mois mais cela a stoppé à cause de cette dernière.
D'après chef ONINGA, il remettait au Slt MUBELOS tout ce qu'il obtenait.

d. Le 04 oct 2013, le chef de Poste de MABOMBE Sgt AFUNDO, m'a rencontré à ONINGA. Il m'a aussi brossé sur situation relative aux sources de revenus de sa zone de responsabilité. Selon lui, il ne profite que des boutiques ambulantes dans le village d'évolution. Donc il compte 10 x boutiques qui payent 2 x G / mois.

e. Le 06 oct 2013, je me suis rendu à VUMILIYA chez SM BONA. Même si ce dernier n'était pas présent j'ai pu s'entretenir avec chef de localité résidant dans ce village et Sil FOCA y évoluant et ils m'ont craché de toute la vérité relative au rendement de cette entité :
(1) Villages et leur production :
(a) VUMILIYA : 1 x G / mois
(b) MALKUSA : 1 x G + 1/2 x G / mois
(c) ELUBO 1 : 1 x G + 1/2 x G / mois

(2) Carrières des montagnes et leur production :
(a) LOKI : 1 x G + 1/2 x G / mois
(b) MABANGA : 1 x G + 1/2 x G / mois
.../...

Annex 4

Extract of the document "Accounts since 2013" of the company "Chypre", the first company of the operational sub-sector "Sinai" of the FDLR**. Entries no. 77 and 86 stipulate the taxes levied at Kilama and Kasali roadblocks, respectively.**

(Source: photo by author, November 2016, document from a confidential source)

N°	Date	Libelles	Entrées FC	Entrées $	Entrées Autre	Sorties FC	Sorties $	Sorties Autre	Solde FC	Solde $	Solde Autre
		pour acheter du sel en vrac de Container Fmn Brune									
56.	12/12/13	Achat 03 x Sacs	—	—	—	—	2$	—	—	168$	—
57.	15/12/13	Achat Sels Huiles pr les nouveaux lieux en Vente from SINAI	—	—	—	—	3$	—	—	165$	—
58.	20/12/13	Achat Cahier-Bics	—	—	—	—	1$	—	—	164$	—
59.	28/12/13	Achat 270 X Card KV	—	—	—	—	15$	—	—	149$	—
60.	12/01/13	From SINAI	—	100$	—	—	—	—	—	249$	—
61.	30/01/14	Cahiers - Bics	—	—	—	—	1$	—	—	248$	—
62.	07/02/14	Achat Unités	—	—	—	—	2$	—	—	246$	—
63.	17/02/14	" "	—	—	—	—	2$	—	—	244$	—
64.	22/02/14	Donner à Cond 2nd (MESACS) pr achat du sel	—	—	—	—	5$	—	—	239$	—
65.	26/02/14	Achat Bics - Cahiers	—	—	—	—	1$	—	—	238$	—
66.	04/03/14	Achat Mollts	—	—	—	—	79$	—	—	159$	—
67.	09/03/14	" Unités Vodacom	—	—	—	—	3$	—	—	156$	—
68.	18/03/14	" Cahiers - Bics	—	—	—	—	2$	—	—	154$	—
69.	10/04/14	" Unités	—	—	—	—	2$	—	—	152$	—
70.	13/04/14	" Sel + Emballages	—	—	—	—	1$	—	—	151$	—
71.	01/05/14	Achat Sel + Huiles	—	—	—	—	5$	—	—	146$	—
72.	25/05/14	" Unités Vodacom	—	—	—	—	1$	—	—	145$	—
73.	30/06/14	" " (Airtel + Vod)	—	—	—	—	2$	—	—	143$	—
74.	09/07/14	" " " "	—	—	—	—	2$	—	—	141$	—
75.	20/07/14	" " U + Cahiers	—	—	—	—	3$	—	—	138$	—
76.	11/08/14	Achat 03 X FANTA pr Cond SINAI et Cond HOREB	—	—	—	—	2$	—	—	136$	—
77.	13/09/14	From Taxes (à KILAMA)	—	100$	—	—	—	—	—	236$	—
78.	20/09/14	Assistances pour Condt CHYPRE	—	—	—	—	40$	—	—	196$	—
79.	08/10/14	Donner à Kalgo (Rec ADER) pr Fmn ICB	—	—	—	—	10$	—	—	186$	—
80.	25/10/14	Achat Huiles et Sel	—	—	—	—	3$	—	—	183$	—
81.	02/11/14	Achat Jus pr R-R	—	—	—	—	2$	—	—	181$	—
82.	10/11/14	Achat 03 X Moustiquaire pr Construire	—	—	—	—	3$	—	—	178$	—
83.	12/11/14	Achat Unités	—	—	—	—	2$	—	—	176$	—
84.	13/11/14	0 Huiles de Palme et du sel	—	—	—	—	5$	—	—	171$	—
85.	20/11/14	Achat Huiles de table	—	—	—	—	5$	—	—	166$	—
86.	21/11/14	Taxes (KASALI)	—	40$	—	—	—	—	—	206$	—
87.	22/11/14	Achat 01 X Ventilateur de 10 W	—	—	—	—	15$	—	—	191$	—

Annex 5

Photo**s of taxation posts operated by the FDLR on charcoal evacuation routes inside the Virunga Park, near Nyiragongo volcano.**

(Source: confidential)

Annex 6. Markets

Taxateur du marché	Fréquence
FARDC	85
Chefferie	75
Autres services étatiques	20
Nyatura	16
ANR	13
Raia Mutomboki	8
PNC	8
Gumino	7
Mai Mai Kifuafua	6
PCR	4
NDC-R	3
FDLR	2
Mai Mai Kirikicho	2
Balalarondo	1
Mai Mai Mazembe	1
APCLS	1