REPORT OF THE SPECIAL INDEPENDENT INVESTIGATIVE PANEL ON HUMAN RIGHTS VIOLATIONS IN COUNTER INSURGENCY OPERATIONS IN THE NORTH EAST (SIIP NORTH-EAST)

[PURSUANT TO SECTIONS 5 AND 6 OF THE NHRC ACT 2010]

EXECUTIVE SUMMARY



NOVEMBER 2024

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Preface

On behalf of the members of the Special Independent Investigative Panel on Human Rights Violations in Counter-Insurgency Operations in North-East Nigeria (SIIP North-East), and its secretariat staff, I want to thank the National Human Rights Commission (NHRC) for appointing us to serve the course of human rights and bestowing on us the independent mandate to investigate allegations of this magnitude. The mandate given to the Panel to investigate the allegations contained in the Reuters reports of December 2022 against the Nigerian military was a challenging one from the onset.

The challenges of conducting an investigation in a volatile environment as well as the non-appearance of Reuters and a few other key institutions meant that the Panel had to work longer and more extensively, broadening its investigations and reach. It is to the credit of the Panel members, the secretariate, the NHRC and the supporting partners that today, I can proudly assert that an extensive and thorough investigation based on justice and fairness has been achieved.

The following report has been a result of extensive work of the Panel and its secretariate, encompassing 199 testimonies and visit to twenty field locations. They also include analyses of documentations and records received from state hospitals and the Nigerian military. The report contains several aspects of the investigative processes that would be instrumental in framing our human rights accountability mechanism as well as the criminal justice system in Nigeria. It is very informative and would serve as a guide or future reference material for future Panels of this magnitude.

Apart from reporting on the investigations carried out on these allegations, it captures the challenges faced by the Panel in the course of carrying out its investigation. I have already highlighted the non-appearance of Reuters and the lack of cooperation from the International Committee of the Red Cross and Medecins Sans Frontieres. In its field visits, the Panel also encountered poor record keeping in both State and military hospitals; the dire state of the returnees which the Panel encountered in Kukawa; and the state of the IDP camps visited.

I would like to use this opportunity to call for the implementation of the recommendations contained in the report by the NHRC, the Federal and State governments, the Nigerian military, UN Agencies and NGOs working in the region.

Let me once again express my gratitude to the NHRC and especially appreciate the Executive Secretary for the opportunity to serve as the Chairman of this esteemed Panel, an honour I do not take lightly. I would also like to appreciate the Members who served with me and were drawn from all disciplines relevant to our man-

mandate. It has been an honour working and learning from you. I would like to congratulate the General Counsel of the Panel and his secretariat team for their professionalism and handwork which they put into the work of the Panel and the preparation of this report.

Lastly, I would like to appreciate the Borno and Yobe State Governments, the Nigerian Military and the various witnesses and Non-Governmental Organisations whose cooperation ensured that the Panel carried out a holistic investigation of these allegations.

The Honourable Justice Abdu Aboki
Justice of the Supreme Court of Nigeria (Rtd)
Chaiman of SIIP North-East

Foreword

The work of the Special Independent Investigative Panel on Human Rights Violations in Counter-Insurgency Operations in the North-East (SIIP North-East) reflects a major contribution by the National Human Rights Commission in ongoing efforts to ensure accountability and uphold human rights standards in Nigeria. The SIIP North-East was established under the legal and inherent powers of the National Human rights Commission (NHRC) in line with its mandate under sections 5 and 6 of the NHRC (Amendment) Act, 2010. This gives the NHRC the mandate to receive complaints and investigate human rights violations in Nigeria and make appropriate determination and compensation to victims of human rights violations. This mandate and its deployment stand as a testament to our independence as an 'A Status' National Human Rights Institution and our commitment to justice, transparency, and respect for human dignity.

The SIIP North-East was established in response to Reuters' reports of December 2022 alleging serious human rights violations against the Nigerian Armed Forces in conflict zones in the North-East. The allegations included illegal and forceful terminations of 10,000 pregnancies, the extra-judicial killing of children and the violation of the rights of women through targeted attacks. The Panel was mandated to conduct an independent and impartial investigation into the alleged violations and proffer recommendations to the Commission, including possible indictments and compensation where it deems fit to do so.

The findings and recommendations in this report reveal both the complexities of the mandate of the Panel and the human costs of counter-insurgency operations in Nigeria's North-East region. The recommendations are more than a call to action, they are a blueprint for meaningful reform. They underscore the need for transparent practices within our armed forces and robust mechanisms for human rights protection and accountability for violations, even as we combat threats to our National security.

As we continue the journey toward achieving peace and stability in the North-East and across the country, this report will serve as a foundational document for shaping policies and practices that will ensure the integration of human rights standards into our military and security operations. The days are long gone when our uniformed forces will operate without checks and accountability. It is therefore our hope that the recommendations provided herein will guide the government, security forces, and the National Human Rights Commission in fostering an environment of accountability and reform in military and security operations.

I extend my deepest appreciation to the Chairman and members of the SIIP North-East, as well as to the Secretariat for their tireless efforts at fulfilling the mandate of the Panel, often having to work in very dangerous and risky environments. The Commission and the nation are indebted to you. I also want to express my thanks to the United Nations and all witnesses, stakeholders, and partners who contributed to the success of the work of the Panel. I salute your contributions to ongoing efforts to secure a just and peaceful future for all Nigerians.

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Dr Tony Ojukwu OFR ficmc
Senior Advocate of Nigeria
Executive Secretary/CEO
National Human Rights Commission

Acknowledgements

The Special Independent Investigative Panel on Human Rights Violations in Counter-Insurgency Operations in North-East Nigeria (SIIP North-East) wishes to acknowledge the sterling work of the following secretariate staff in the research, documentation, legal and data analyses that led to the production of this report: Obioha Ikechukwu Ben-Okoro, Uzoamaka Victoria Ifechi-Fred, Bukunmi A. Naiyeju, Chioma Henrietta Okoli, Martha Okolo and Anthonia C. Nwabueze.

The SIIP North-East acknowledges the contributions of the following external experts in the drafting of this report: Professor Adedeji Adekunle SAN, Professor Nsongurua Udombana and Dr. Kelechi Akubueze.

Managing and analysing data from various sources, including military and State hospitals have been a major task for the SIIP North-East essential to its investigations and the production of this report. For this special task, the Panel acknowledges the excellent work of its Chief Statistician, Ateda Thomas and Data Analyst, Samuel Tejiri Etatuvie.

The SIIP North-East also acknowledges the contributions of the following staff of its secretariate and State Liaison Offices in the collation, processing and documentation of evidence and records leading to the production of this report: Moses Ulagba Okwoli (Secretariat), Jummai Mshelia and Yunusa Bello Ibrahim (Borno State), Grace N. Mamza and Ibrahim Kawu Gadaka (Adamawa State), and Labaran Babangida and Ali Ahmed Bulama Ambiya (Yobe State).

The SIIP North-East benefited from collaboration from the Office of Director of Public Prosecution of the Federation and the Borno State Ministry of Justice and wishes to acknowledge the support of the following seconded staff from these institutions: Maryam Okorie of the Federal Ministry of Justice; Habiba Yakubu Gana, Falmata Harun Mohammed and Mustapha Bukar Mustapha of the Ministry of Justice, Borno State. The SIIP North-East also acknowledges the technical support of Ureaku Chinwendu Nkemadu seconded to the Panel from the Federal Judicial Service Commission.

The SIIP North-East wishes to commend Colonel Clement Bako Dominion Waziri, Military Liaison Officer to the Panel seconded from the Defence Headquarters for the dedication he brought to the very onerous tasks of facilitation of the service of summons, the appearance of military witnesses and the receipts of military documentations and records.

The SIIP North-East takes responsibility for all the contents of this report and the decisions and recommendations rendered herein.

Hilary Ogbonna
Head of Secretariate and General Counsel
SIIP North-East

Appreciation

The Special Independent Investigative Panel on Human Rights Violations in Counter-Insurgency Operations in North-East Nigeria (SIIP North-East) wishes to extend its appreciation to the National Human Rights Commission for the opportunity to make contributions to the protection of human rights in Nigeria. The SIIP North-East particularly extends its gratitude to Dr Salamatu Hussaini Suleiman, Chairperson of the Governing Council and Dr. Tony Ojukwu SAN, Executive Secretary and Chief Executive Officer of the Commission for their support.

The SIIP North-East would specially want to thank all the witnesses that appeared and testified before it during its sessions and field investigations. From IDP Camps to hospitals and returnee communities, their testimonies served as a stark reminder of the impact of the insurgency and conflicts to human and peoples' rights across the North-East region.

The SIIP North-East appreciates the cooperation and support of the Governments of Borno, Adamawa and Yobe States to its investigations and sessions. The Panel notes the extraordinary support of the Attorneys General and Commissioners of Justice of Borno and Yobe States. In addition, the SIIP North-East acknowledges the security support offered to the Panel and its secretariate by the Nigerian Police Force, the Department of State Services and the Nigeria Security and Civil Defence Corps in Borno, Yobe and Adamawa states.

The SIIP North-East investigations often meant that the Panel would travel to hard-to-reach locations in the region. The Panel is grateful to the United Nations Humanitarian Air Service (UNHAS) for the support of lifting its team to the cities of Damaturu and Yola from Maiduguri. In the same vein, the SIIP North-East acknowledges the logistical support of the Multinational Joint Task Force, Chad (Air Service) in airlifting the Panel to Baga as well as the ground security support provided by the 403 Amphibious Brigade, Baga and 19 Brigade, Cross Kauwa during its field mission to Kukawa.

For their various roles at facilitating partnerships, providing documentation, institutional and technical expertise and financial support, the SIIP North-East appreciates the United Nations System in Nigeria and would specially want to mention the UN Resident and Humanitarian Coordinator, the United Nations Children's Fund, the United Nations High Commission for Refugees and the Office of the High Commissioner for Human Rights for their various support to the mandate of the Panel.

The SIIP North-East appreciates the support of the Nigerian media in promoting the work of the Panel. Communication and outreach were important parts of the work of the Panel and a huge reliance was placed on various media platforms for call for witnesses and victims and the coverage and dissemination of the proceedings and work of the Panel. In this regard, the Panel appreciates the work of Fatima Agwai Mohammed and Uchechukwu Kenneth Mebrim of its Communication and Public Affairs Bureau.

ACRONYMS

A

AA - Abortion Assault

AO- Administrations Officer

ASP - Assistant Superintendent of Police

ALIMA- Alliance for International Medical Action

B

C

CHEWS - Community Health Extension Workers

CJTF - Civilian Joint Task Force

CMD - Chief Medical Director

D

E

ECs - Emergency Contraceptives

F

G

GOC- General Officer Commanding

GBV - Gender Based Violence

GHSC - Global Health Supply Chain

H

HOD – Head of Department

I

IDP - Internally Displaced Persons

IEDs - Improvised Explosive Devices

ICSSS- International Strategic and Security Studies

ICRC- International Committee of Red Cross

ICHCR- Initiative for Community Health and Crisis Response

IHL- International Humanitarian Law

IMMAP - Information Management Mind Action Support

INGO - International Non-Governmental Organisation

J

JIC- Joint Investigation Centre

K

L

M

MSF - Medicines Sans Frontiers

MVA - Manual Vacuum Aspiration

MNCH - Maternal Newborn Child Health

MNJTF- Multinational Joint Task Force

MIB - Military Intelligence Brigade

MSR - Main Supply Route

MMC - Maiduguri Metropolitan Communities

N

NOTICA - Notification of Casualty to the Unit

NGO – Non-Governmental Organisation

O

OIC - Officer in Charge

OPG REGISTER - Out Patient Department Register

P

Q

QRF - Quick Response Force

R

Recce - Reconnaissance (Battalion)

RUF - Revolutionary United Front

RSM- Regimental Sergeant Major

S

SEMA - State Emergency Management Agency

SIIP-North-East - Special Independent Investigative Panel on Human Rights Violations in Counter-Insurgency Operations in North-East Nigeria

SFH- Society for Family Health

SROE - Standing Rules of Engagement

SRUF - Standing Rules for the Use of Force

SITREP - Situation Report

SPS - Smothered, Poisoned and Shot

T

TDH - Terre Des Hommes

U

UNICEF - United Nations Children's Fund

UNISFA - United Nations Interim Security Force for Abyei

UMTH - University of Maiduguri Teaching Hospital

V

W

WASH - Water Sanitation and Health

WOW - War on Women

X

Y

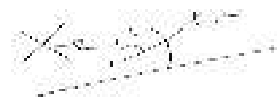
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SPECIAL INDEPENDENT INVESTIGATIVE PANEL ON HUMAN RIGHTS VIOLATIONS IN COUNTER-INSURGENCY OPERATIONS IN NORTH-EAST NIGERIA (SIIP NORTH-EAST)

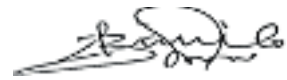
[Pursuant to Sections 5 and 6 of the NHRC Act 2010]

AUTHENTICATION AND APPROVAL OF REPORT

We the undersigned have jointly and severally authorized the publication of this report as a true account of the work and recommendations of the Special Independent Investigative Panel on Human Rights Violations in Counter-Insurgency Operations in North-East Nigeria (SIIP North-East), on this 8th Day of November 2024.



Honourable Justice Abdu Aboki, Justice of the Supreme Court (Retired)
Chairman, SIIP North-East

1. Ms Kemi Okenyodo	- Member, SIIP North-East	
2. Barrister Azubuike Nwankenta	- Member, SIIP North-East	
3. Major General Letam Wiwa Rtd.	- Member, SIIP North-East	
4. Dr Maisaratu Bakari	- Member, SIIP North-East	
5. Dr. Fatima Akilu	- Member, SIIP North-East	
6. Ms Halima Nuradeen	- Member, SIIP North-East	

Chapters 1-3
Introduction

Chapter 1:
Introduction - The Boko Haram Insurgency

1.0 The Boko Haram Insurgency

Since 2009, Nigeria has been confronted with terrorist insurgency in the north-eastern region. Spearheaded by Boko Haram and Islamic State's West Africa Province (ISWAP), the violence and carnage have sometimes spread to other states and the Federal Capital Territory leading to the loss of lives and properties, destruction of critical infrastructure, displacement of millions, and the destabilization of economic, health and education systems. By 2014, the insurgency has become fully entrenched in the Lake Chad region affecting the Republics of Chad, Cameroun and Niger and causing an unprecedented displacement of people, never seen before across the region. This led to massive military operations and cooperation within and amongst the countries.

In Nigeria, the states of Borno, Adamawa and Yobe (BAY) have been by far the worst hit with Borno being the epicentre of the conflict. The insurgency has been festered by the pre-existing deplorable social and economic conditions in the region. The BAY states were not only some of the poorest states in the country prior to conflict, but they also continue to bear the brunt of its effects. Prior to the conflict, the states had some of the worst educational indices and amongst states with the highest number of out-of-school children.

The Government of Nigeria has recorded some success in retaking and stabilizing large portions of the region and reducing the number of local governments in the effective control of the insurgents. Also, the ability of the terrorists to stage successful major attacks have been greatly diminished. The State Governments on their part have in partnership with humanitarian partners, implemented return, reintegration and rehabilitation programmes. There have also been phase-out programmes to close the IDP Camps and facilitate return of displaced people.

2.0 The Boko Haram Conflict and Human Rights

The impact of the Boko Haram insurgency has left in its wake, physical, emotional and psychological losses on the victims and their families. For the larger society, the conflict has led to more than a decade economic and social developmental set back to the States and Nigeria at large. In terms of human casualties, it is estimated that hundreds of thousands have been killed and over two million displaced.

The Boko Haram conflict has seen to some of the most grievous human rights violations in the history of Nigeria and the perpetration of crimes against humanity. On many fronts, the

dramatis personae of the conflict – the Nigerian Military, the insurgents and the Civilian Joint Task Force have been alleged to have committed gross human rights violations contrary to national, regional and international human rights norms.

Boko Haram and ISWAP have committed war crimes and crimes against humanity using many methods some of which include:

a. Abduction of schoolgirls in Chibok, Borno State[1] and Dapchi in Yobe State and the massacre of schoolboys in Buni Yadi in Yobe State.
b. Abduction and killing of aid workers and destruction of their offices.
c. Destruction of places of worship and attacks on worshippers.
d. Bombing of villages, abduction and the killing of civilians.
e. Forced recruitment of minors, abduction and enslavement.
f. Deployment of rape as a weapon of war and other sexual violence against women and girls, including sex slavery.

3.0 The Boko Haram Conflict and Human Rights

The Nigerian Military has also been accused of gross human rights violations, including revenge killings on civilians, extrajudicial executions, arbitrary arrests and prolonged detention. In its response to attacks or threats by Boko Haram and ISWAP, the Nigerian security forces have reportedly hit civilian targets resulting in deaths and severe injuries. For instance, in January 2017, a Nigerian air force fighter jet mistakenly bombed a civilian location in Rann town in Borno state, leading to the death of 115 people, including aid workers and injuring more than 100 others.[2] The Nigerian Airforce acknowledged the incident as operational error and ordered investigation.[3]

The spate of killings of civilians by accident continued in spite of assurances by the military authorities. On the 15th of September 2021, nine people were killed, including three children and several persons injured during a military air strike in Buwari village in Yunusari Local Government Area (LGA) of Yobe state. The military said it had hit the village accidentally. Recently, on the 18th of December 2022, a Nigerian Air Force in pursuit of terrorists in Mutumji Community in Maru LGA of Zamfara State reportedly killed over 64 civilians. This incident was condemned by the African Commission on Human and Peoples' Rights.[4] It is important to note that the Nigerian security forces have also suffered monumental losses of

[1] The kidnapping of over two hundred girls from their school in April 2014 drew international attention, outrage and condemnation to the ongoing threat and violence from Boko Haram.

[2] Other reports stated that casualties rose to 236. See https://www.voanews.com/a/nigeria-idp-camp-bombing-death-toll-adjusted/3689824.html

[3] "Accidental bombing: It was a tragic mistake- Air Chief"- https://thenationonlineng.net/accidental-bombing-it-was-a-tragic-mistake-air-chief/

[4] African Commission on Human and Peoples' Rights: "Press Statement on the airstrike of Nigerian Airforce that killed civilians in Zamfara State," December 27, 2022. https://achpr.au.int/en/news/press-releases/2022-12-27/press-statement-tairstrike-nigerian-airforce-killed-civilians (Accessed 19 January 2023)

men, operational bases and infrastructures in the Boko Haram conflict. In June 2022, 30 soldiers were reportedly killed in Shiroro in Niger State.[5] Prior to this, at least 31 soldiers were reportedly killed by ISWAP on in Mainok, Borno State.

According to the United Nations, over 3.1 million people have been displaced as a result of the Boko Haram conflict in northeast Nigeria.[6] Apart from a half of this population who lived in internally displaced persons (IDPs) camps, the majority were living in makeshift camps, bombed-out buildings and host communities, receiving minimal supplies from international organizations. People have been forced to leave their home, ancestry and communal, social and economic lives as a result of the conflict, with the attendant consequences on their human right to dignity. The United Nations Children Emergency Funds (UNICEF) has reported that 1.4 million children have been displaced by the conflict.[7] At the internally displaced persons (IDPs) camps, the victims of conflict are faced with harsh climatic conditions, poor infrastructure and limited access to basic services. Notwithstanding the efforts of government and humanitarian partners, IDPs and other victims of the insurgency continue to face chronic poverty, hunger, malnutrition and poor health and sanitary conditions .

[5] https://www.reuters.com/world/africa/least-30-nigerian-soldiers-killed-ambush-after-mine-attack-sources-2022-07-02/

[6] UNHCR - https://www.unhcr.org/nigeria-emergency.html

[7] "UNICEF: Boko Haram violence displaces 1.4 million children in Nigeria and beyond." https://www.un.org/africarenewal/news/boko-haram-violence-displaces-14-million-children-nigeria-and-beyond-%E2%80%93-unicef (Accessed 21 January 2023)

Chapter 2:
The Reuters Report

In December 2022, the media group, Reuters published "Nightmare in Nigeria," a three-part investigative report alleging series of systematic gross human rights violations by the Nigerian military during counter-insurgency operations in the North-East region. These violations targeted women and children, involving mass abortions and systematic killings of women and children.

In the first report titled "the Abortion Assault" and published on its website on the 7th of December 2022,[8] Reuters alleged that between 2013 and November 2021, "the Nigerian military has conducted a secret, systematic and illegal abortion programme in the country's northeast, ending at least 10,000 pregnancies among women and girls" who were former captives rescued from Boko Haram insurgents.

In this report, Reuters relied on interviews with 33 women and girls who alleged that they were victims of forced abortions in the custody of the Nigerian Army, with just one woman agreeing that she freely gave consent. The allegations were corroborated by the testimonies of "five civilian healthcare workers and nine security personnel involved in the programme, including soldiers and other government employees such as armed guards engaged in escorting pregnant women to abortion sites." Reuters further claimed that it relied on "reviewed copies of military documents and civilian hospital records describing or tallying thousands of abortion procedures."

In the second report titled "Smothered, Poisoned and Shot" and published on its website on the 12th of December 2022,[9] Reuters alleged that the Nigerian military engaged in systematic targeting and killing of children whom they claim are offspring of Boko Haram insurgents. The Reuters report under reference specifically alleged killing of children in Kukawa, Gasarwa and New Marte.

In the preparation of this "Smothered, Poisoned and Shot" report, Reuters stated that it relied on interviews from "44 civilian witnesses with knowledge of killings and disappearances of children" as well as "15 security force members - soldiers, local militia members and armed guards - who said they took part in or observed targeted killings of children."

Reuters generally alleged that its "investigation found that Nigerian soldiers took aim at children of all ages in battle zones around the northeast because the army presumed the

[8] https://www.reuters.com/investigates/special-report/nigeria-military-abortions/ (Accessed 22 January 2023)
[9] https://www.reuters.com/investigates/special-report/nigeria-military-children/ (Accessed 22 January 2023)

children were, or would become, terrorists. Soldiers selected babies and toddlers for killing after rescuing them and their mothers from Islamist militants; rounded youths up for interrogation and killing in raids of homes and marketplaces; or slaughtered children along with adult civilians in counterterrorism operations that were intended to leave no survivors."

In the third report titled "A War on Women" and published on its website on the 14th of December 2022,[10] Reuters alleged various human rights violations suffered by women in the Boko Haram conflict and perpetrated by the insurgents and the Nigerian Military. The report largely centred on the travails of a victim named Aisha and alleged that:

1. Boko Haram was involved in enslavement, forced marriage and rape by Boko Haram commanders.
2. Killing of civilians by Nigerian military in bombardments targeting Boko Haram Haram camps, including the killing of Bana, Aisha's son.
3. The Nigerian Military stationed at a camp in Madagali administered injections on her and procured an abortion without her consent.
4. The Nigerian Military stationed at a camp in Madagali administered medicine on Aisha's daughter, Fatima leading to her death.

[10] https://www.reuters.com/investigates/special-report/nigeria-military-mother-profile/ (Accessed 22 January 2023)

Chapter 3:
Establishment of the Special Independent Investigative Panel on Human Rights Violations in Counter-Insurgency Operations in North-East Nigeria (SIIP North-East)

1.0 Introduction

The National Human Rights Commission in line with its mandate under sections 5 and 6 of the NHRC (Amendment) Act, 2010 is establishing the Special Independent Investigative Panel on Human Rights Violations in Counter-Insurgency Operations in North-East Nigeria (SIIP North-East).

The terms of reference and mandate of the SIIP North-East is to:

(a) Investigate allegations of gross violations of national and international human rights laws/principles alleged against the Nigerian Armed Forces in the three reports by Reuters. (Sections 5(a)(b)(j) and 6(1)(a) of the NHRC Act, 2010).

(b) Receive memorandum from individuals and organisations with interest in the subject matter of the mandate of the SIIP North-East, especially human rights, security and humanitarian organisations working in the North-East.

(c) Make appropriate determinations as to culpability of individuals or institutions as may be deemed necessary in each circumstance. (Section 5(j) of the NHRC Act 2010).

(d) Make determination as to the damages or compensation payable in relation to any violation of human rights where it deems this necessary in the circumstances of the case (sec. 6(e) of the NHRC Act, 2010).

(e) Refer any matter of human rights violations requiring prosecution to the Attorney General of the Federation or of a State, as the case may be. (Section 5(p) of the NHRC Act, 2010).

(f) Make recommendations to government on:

  i) Institutional, Policy and Regulatory measures to be taken to integrate human rights principles and practices into military and Counter-Insurgency Operations.

  ii) Propose Remedial steps that may enhance the professional conduct of military personnel in counter-insurgency operations.

  iii) Any other related issues that the SIIP North-East may be considered appropriate.

The SIIP North-East shall operate under the mandate of the National Human Rights Commission and shall enjoy its express and incidental powers under section 6(1) and (2) of the NHRC Act. These include power to:

(a) Enter upon any land or premises or by any agent or agents duly authorized in writing for any purpose to receive evidence

(b) Summon and interrogate any person, body or authority to appear before it for the purpose of a public inquiry aimed at the resolution of a complaint of human rights violation.

(c) Issue a warrant to compel the attendance of any person who, after having been summoned to attend, fails refuses or neglects to do so and does not excuse such failure, refusal or neglect to the satisfaction of the Commission.

(d) Compel any person, body or authority who, in its opinion, has any information relating to any matter under its investigation to furnish it with any information or produce any document or other evidence which is in his or her custody and which relates to any matter being investigated.

(e) Compel the attendance of witnesses to produce evidence before it.

2.0 Membership of the SIIP North-East

2.1 Composition

The SIIP North-East is composed of members from the following diverse professions and expertise reflecting the various dimensions of the human rights violations alleged in the Reports, including professionals representing the following sectors:

1. Civil Society working on humanitarian fields in the North-East
2. Women's' rights, especially in sexual and gender-based violence.
3. International human rights and humanitarian law
4. Military Law and Justice
5. Obstetrics and gynaecology
6. National human rights regime and practice

Accordingly, the following is the structure of leadership and membership of the SIIP North-East:

(a) A Chairman who shall be a retired jurist of repute

(b) A Medical expert versed in obstetrics and gynaecology.

(c) Members representing the National Human Rights Commission versed in national human rights regime and practice

(d) A retired military officer with expertise in Military law and justice.

(e) Two civil society representatives with experience in women's rights and humanitarian response in the North-East.

2.2 Chairman and Members of the SIIP North-East

On the 7th of February 2023, the National Human Rights Commission announced and inaugurated the Honourable Justice Abdu Aboki, a retired Justice of the Supreme Court as the Chairman of the SIIP North-East and the following Nigerians as members of the SIIP North-East:

1. Ms Kemi Okenyodo, representing Women Rights Organisation
2. Barrister Azubuike Nwankenta, representing the Nigerian Bar Association (NBA).
3. Major General Letam Wiwa Rtd. - Military Law and Intelligence Expert
4. Dr Maisaratu Bakari, Consultant Obstetrics and Gynaecologist, representing the Nigerian Medical Association
5. Dr. Fatima Akilu, Humanitarian Expert, - Representing civil society
6. Ms Halima Nuradeen, Psychologist – Representing youth population
7. Hilary Ogbonna – Head of Secretariate

Chapter 4:
Methodology

Methodology

1.0 Methodology

Upon its establishment, the SIIP North-East adopted the following methodologies in line with its mandate and to secure its effectiveness:

1. Public Hearings: The Panel recognises the need for transparency as a major foundation for upholding accountability and justice.
2. Data Collection using testimonies, interviews and summons for the production of documents.
3. Investigations: The Panel adopted physical investigation of sites to gain first-hand knowledge of events and make appropriate assessments thereon.
4. Witness Protection, ensuring that vulnerable populations were able to present their case before the panel without hindrance.
5. Gender-based approach: The Panel adopted a gender-based focus in line with best practices and in recognition of the context of the allegations on Reuters reports.

2.0 Values and Principles

2.1 As an independent investigation constituted under the mandate of the National Human Rights Commission, the SIIP North-East adopted the following values and principles to guide its operations:

2.2 Independence

The SIIP North-East is independent of any institutions or persons. The Panel strived to live beyond it name and title as an independent investigative body but in fulfilment of the powers and legal status of the National Human Rights Commission as provided in section 6(2) of the NHRC Act of 2010 that: “In exercising its functions and powers under this Act, the Commission shall not be subject to the direction or control of any other authority or person.”

2.3 Fair Hearing

The SIIP North-East affirms that the allegations notwithstanding, everyone who appeared before it was afforded the right to fair hearing. This right ensures that individuals before the Panel were presumed innocent in accordance with the Constitution of Nigeria. Furthermore, the Panel strived to afford every individual and institutions for whom summons were issued the occasion to be heard in line with the principle of “Audi alterem parte.”

2.4 Neutrality

Related to its independence is also the Panel's neutrality. The SIIP North-East in the exercise of the mandate it held, and in reaching its decisions was not swayed by political, financial, social or cultural considerations. The Panel maintained a broad-minded approach ensuring the objectivity of its members and staff.

2.5 Empathy

The SIIP North-East recognises that for victims, perpetrators, and the society at large, the impact of the conflict has taken its toll on everyone. While remaining in solidarity with victims and survivors, the Panel recognises the multi-dimensional impacts of an ecosystem of conflict related human rights violations..

Chapter 5:

Issues For Determination and Findings

Issues for Determination : Abortion Assault (AA)

1.0 ISSUE 1

Whether the Nigerian military conducted a secret, systematic and illegal abortion programme in the country's North-East, ending at least 10,000 pregnancies among women and girls.

1.1 Findings on Issue 1

1.2.1 General Findings:

The Panel finds that:

1. There is no evidence that the Nigerian military conducted a secret, systematic and illegal abortion programme in the North-East.
2. There is no evidence of illegal abortion programmes terminating 10,000 pregnancies by the Nigerian military in the North-East.

1.2.2 Specific Findings:

The Panel finds that:

1. The Nigerian military did not operate a secret programme or any policy of illegal abortions in the North-East. The testimonies of W096, General Lucky Irabor, Chief of Defence Staff and W040 Lieutenant General Farouk Yahaya, Chief of Army Staff underscore the extensive regulatory frameworks under which the military operates. The Panel agrees that such frameworks exist, but finds a gap in the application of those regulations in effectively addressing some excesses in the conduct of officers and men. The record of court martials on erring military officers that the Panel reviewed support this conclusion.
2. The testimony of W164, Hauwa Abubakar, Attorney General and Commisioner for Justice, Borno State, who appeared before the Panel as the Chief Law Officer of Borno State, and a member of the State Executive Council and the State Security Council to the effect that she never witnessed either a formulation or discussion of policy relating to termination of pregnancy, and has not been required to support any policy on illegal abortion in Borno State, is persuasive. The The Panel believes that the witness was in a position to know if an abortion policy existed in the State.
3. The testimonies of W040 Lieutenant General Farouk Yahaya, Chief of Army Staff and W050 Abba Aji Kalli, State Coordinator, Civilian Joint Task Force,

Borno State that the Nigerian Army has maintained a long-term presence in the North-East, where over 201 NGOs and United Nations agencies, regularly visit military facilities are incontestable. Their testimonies suggest that the extensive engagements makes it highly unlikely for any illegal or forced abortion programme to operate secretly or otherwise within the military.

4. The principles guiding the Nigerian military and ethics governing the Nigerian Army Medical Corps (NAMC) do not support the conduct of secret, systematic, and illegal abortion programmes.The testimonies of W136 Brigadier General Samson O. Okoigi, Corps Commander, NAMC ,and W056 Major Dikkol Nendangtok Dakup, Acting Commander, Sector 2 Hospital, Damaturu, affirm that the NAMC operates under strict medical ethics as laid down by regulatory bodies, such as the Medical and the Dental Council of Nigeria, and the Medical Association of Nigeria.

5. The testimony of W161, Dr. Hussaini Abdu, Country Director of CARE International in Nigeria, who denied witnessing or receiving any information on any secret, systematic, and illegal abortion programmes in the North-East was compelling. His deep familiarity with the humanitarian landscape in the North-East region, from 2009 to 2024, weakens the claim of an alleged abortion programme leading to the termination of 10,000 pregnancies. The testimonies of community leaders in the region—W100 Wakiru Bukar, representative of District Head of Kukawa, W114 Babashehu Mustapha, the District Head of Old Marte and W115 Abdulkadir Usman, representative of the District Head of Baga were corroborative in establishing that the Nigerian military did not conduct illegal or forced abortions in its counter-insurgency operations in the North-East.

2.0 ISSUE 2

Whether Nigerian soldiers conducted forced and illegal abortions in the North-East.

2.1 Findings on Issue 2

2.1.1 General Findings:

The Panel finds that there is no evidence that Nigerian soldiers conducted forced and illegal abortions on women and girls in the North-East.

2.1.2 Specific Findings:

The Panel finds that:

1. There is no evidence that the Nigerian military conducted illegal or forced abortions in the North-East. In arriving at this finding, the Panel considered the direct testimony of W032 Colonel Ndidi Stephen Onuchukwu, who denied the Nigerian military's involvement in any illegal abortion programme. This was corroborated by the testimonies of PW010, PW011 and PW012 who were women and girls rescued by the military, some of whom, were pregnant. W032 was the Commanding Officer of 7 Division Hospital Maimalari, from 2015 to 2018. The Panel also considered the testimonies of W046 Goni Musa Mohammed, W047 Kaka Mallam, and W048 Mohammed Adam, ex Boko Haram commanders who stated that they had no knowledge of illegal or forced abortions in the frontlines. W055 Dr. Goje Mohammed, the Executive Secretary of the Yobe State Emergency Management Agency and a former Programme Coordinator for ActionAid, revealed that the military supported them in administering polio vaccines to children in the front lines as a part of medical outreach.
2. Based on evidence from military and medical witnesses, abortions are special medical procedures requiring time and expertise which are not readily available in the frontlines. The Panel relied on the testimonies of W031 Major General Ibrahim Manu Yusuf, W094 Brigadier General Tuni Isa, and W086 Major General Ali Abdu Nani (rtd.), who all affirmed that abortion is a specialised process requiring the right personnel and medical expertise which is not common during counter-insurgency operations. The Panel also relied on the testimony of W067 Brigadier General Beyidi Martins, Commander 28 Task Force Brigade, Yola Adamawa State, who gave an instance where the military engaged a local midwife to assist a rescued pregnant woman to deliver her baby. This suggests that the military, even under challenging environments, will aid the delivery of babies rather than abort them.
3. The structure and operational protocols of the Nigerian military makes it difficult for them to conduct illegal and forced abortions. The Panel relies on the testimonies of W069 Captain Saheed Olalekan Salaudeen, Acting Commander 23 Brigade Medical Centre, Yola and W084 Major General James Olubunmi Akomolafe (rtd.), former Commander, 21 Armoured Brigade Maiduguri, who described the medical structure within the military as involving Regimental Aid Posts and battalion level medical units. These agencies do not operate independently, but are accountable to senior officers and sub-to senior officers and subject to oversight from higher authorities. The Panel

acknowledges that the military has an organised structure for monitoring and accountability of soldiers at all levels of operation.

4. There is no evidence to support the claim that the Nigerian military conducted illegal and forced abortions at the JIC, Giwa barracks. For this finding, the Panel relies on the testimonies of W010 Captain O. H Adeniyi, Officer in Charge of investigations at the JIC, W011 Lieutenant S.A Ogoshi, Officer in Charge of Documentation and Record at the JIC, and W012 ASP Hyelapamduwae Wakawa, Assistant Superintendent of Police and a Nurse attached to the JIC The Panel did not find any "foetid, grey-walled space like hallway" allegedly used for illegal and forced abortions during the field investigations it conducted at the JIC.

3.0 ISSUE 3

Whether the Nigerian soldiers and civilian healthcare workers conducted forced and illegal termination of pregnancies using inappropriate objects on surrendees and returnees in the North-East.

3.1 Findings on Issue 3

3.1.1 General Findings:

The Panel finds that:

1. There is no evidence that Nigerian soldiers and civilian healthcare workers conducted forced and illegal termination of pregnancies on surrendees and returnees in the North-East.
2. There is no evidence that Nigerian soldiers and civilian healthcare workers conducted illegal termination of pregnancies using inappropriate objects on surrendees and returnees in the North-East.

3.1.2 Specific Findings:

The Panel finds that:

1. The Nigerian military had no agreement with any civilian healthcare institution to forcibly and illegally terminate pregnancies in the North-East. In making this finding, the Panel relied on the testimonies of W057 Dr. Aisha Adamu Buba, W013 Dr. Baba Shehu Mohammed, and W070 Dr. Ahmadu B. Usman. These witnesses not only denied Reuters' allegation, but insisted that civilian healthcare institutions only responded to emergency situations involving civilian casualties. The finding is further strengthened by the absence of any formal agreement between the military and civilian healthcare institutions to conduct illegal and forced abortions.

2. No State policy exists that enables both civilian and military healthcare institutions to conduct forced and illegal termination of pregnancies on surrendees and returnees in the North-East. The Panel relied on the testimonies of W054 Barrister Saleh Samanja, the Attorney General and Commissioner for Justice of Yobe State, who also served as the Chairman of the Yobe State Sexual Assault Referral Centre from 2015 to 2017; W051 Brigadier General Abdulsalam Sabi Ishaqu, Special Adviser to the Governor of Borno State on Security; W055 Dr Goje Mohammed, Executive Secretary, Yobe State Emergency Management Agency; and W129 Major General Suleiman Idris (Rtd.), former Commander, Nigerian Army Armoured Corps Headquarters. These witnesses testified that civilian healthcare institutions operate an open referral system with no special arrangement with the military to attend to selected civilians for abortion purposes.
3. The civilian healthcare workers operate professionally in the State healthcare facilities in responding to civilian casualties arising from the insurgency in the North-East. The Panel makes this finding from the testimonies of W057 Dr Aisha Adamu Buba, Chief Medical Director (CMD) and Head of Department Obstetrics and Gynecology, Yobe State Specialist Hospital, Damaturu; W013 Dr Baba Shehu Mohammed, CMD, State Specialist Hospital Maiduguri, Borno State; W125 Adamu Salihu Mirnga, Head of Department, Department of Nursing, University of Maiduguri Teaching Hospital, Borno State; and W070 Dr. Ahmadu B Usman, Acting CMD, Modibbo Adama University Teaching Hospital, Yola.
4. There is no evidence that the Nigerian military and civilian healthcare workers conducted illegal termination of pregnancies of returnees and surrendees, using inappropriate substances. The Panel having found that no collaboration existed between the military and civilian healthcare institutions to conduct illegal abortions, the allegation of using inappropriate objects for a non-existent procedure has been rendered nugatory and irrelevant.

4.0 ISSUE 4

Whether Nigerian soldiers conducted forced and illegal termination of pregnancies using Oxytocin and Misoprostol in facilities belonging to the Armed forces.

4.1 Findings on Issue 4

4.1.1 General Findings:

The Panel finds that there is no evidence that Nigerian soldiers conducted forced and illegal

termination of pregnancies using Oxytocin and Misoprostol in medical facilities belonging to the Armed Forces.

4.1.2 Specific Findings:

The Panel finds that:

1. The Nigerian military did not use Oxytocin and Misoprostol to forcibly and illegally terminate pregnancies in military facilities. The Panel relies on the testimonies of W003 Lieutenant Colonel Adeniyi S. Ogunsakin and W082 Corporal Alexander Vincent, which highlights the involvement of key military units in ensuring accountability and preventing unauthorised acquisition or misuse of these drugs.
2. The Nigerian military healthcare facilities operated in accordance with the pharmaceutical protocols for drug management and dispensation. The Panel relies on the testimonies of W007 Sergeant Nelson Maiture and W003 Lieutenant Colonel Adeniyi S. Ogunsakin. Both witnesses indicated that military facilities followed pharmaceutical standards in the handling and use of Oxytocin and Misoprostol at the time of the alleged abortion. Additional testimonies from W053 Major General Mayirelso Lander David Saraso and W082 Lance Corporal Onah Hillary indicate that Commanders purchase drugs and medical supplies after allocating funds through structured documentations.
3. There is a consensus among testimonies from military and civilian health care workers to the effect that Oxytocin and Misoprostol are stocked, and used to handle complications associated with pregnancies. The Panel relies on testimonies of W058 Pharmacist Modu Ali Gambo, W015 Dr Zara Umarte, W042 Kellu Dauda, and W064 Pharmacist Sale Abubakar Maidede. Their testimonies indicate that Oxytocin and Misoprostol are administered in hospitals to handle complications associated with deliveries. W082 Lance Corporal Onah Hillary 23 Armoured Brigade Medical Centre Yola, and W007 Sergeant Nelson Maiture Sergent Nelson Of 7 Division Hospital Maiduguri, corroborate the submissions from civilian healthcare workers.

5.0 ISSUE 5

Whether civilian healthcare workers conducted illegal abortion of pregnancies using Oxytocin and Misoprostol in the State health facilities in the North-East.

5.1 Findings on Issue 5

5.1.1 General Findings:

The Panel finds that there is no evidence that civilian healthcare workers conducted illegal abortions using Oxytocin and Misoprostol in State health facilities in the North-East.

5.1.2 Specific Findings:

The Panel finds that:

1. Civilian healthcare workers did not use Oxytocin and Misoprostol to illegally abort pregnancies in the State healthcare facilities. The Panel relies on the testimonies from W023 Hadiza Lawal Dawusa and W018 Pharmacist Alheri Mbiting Wakawa. During its field investigations into civilian health facilities in the North-East, the Panel found that Oxytocin and Misoprostol were stocked, managed and utilised in maternal healthcare wards within the civilian health facilities.
2. The distribution of Oxytocin and Misoprostol is tightly controlled by the State. According to the testimony of W028 Adamu Usman, Manager, Borno State Expanded Drug Revolving Fund Scheme, medications are centrally stored in Borno State, dispensed in small quantities at designated points, and only provided upon presentation of a valid prescription from a patient. This suggests a regulated and monitored system for accessing these medications, with controls in place to prevent misuse or unauthorised distribution.
3. Civilian healthcare workers did not use Oxytocin and Misoprostol to conduct illegal abortions. As W015 Dr. Zara Umarte, the Head of Department, Obstetrics and Gyneacology at the State Specialist Hospital testified, these drugs are usually employed to deal with medical emergencies under established medical protocols.

6.0 ISSUE 6

Whether the Nigerian military escorted pregnant women and girls to sites or locations for the purpose of conducting forced and illegal abortions in the North-East.

6.1 Findings on Issue 6

6.1.1 General Findings:

The Panel finds that:

1. There is no evidence to substantiate the claim that the Nigerian military escorted pregnant women and girls to sites or locations, for the purpose of conducting forced and illegal abortions in the North-East.
2. The Nigerian Military escorted the surrendees and returnees to the Hajj and Bulumkutu camps in Maiduguri for rehabilitation and reintegration.

6.1.2 Specific Findings:

The Panel finds that:

1. There is evidence that the Nigerian military took surrendees and returnees to the Hajj and Bulumkutu camps in Maiduguri for rehabilitation and reintegration. Testimonies from W088 Major General Abdulwahab Adelokun Eyitayo and W093 Brigadier General A.G.L. Haruna support this finding.
2. There is no evidence to prove that the Nigerian military transported women and girls to sites where illegal or forced abortions were carried out on them. The Panel finds as credible, the testimony of W036 Major General Victor Ezeugwu, who stated that rescued civilians were screened and conveyed to the camps where they were handed over to the State Government for safe custody. Corroborating this testimony, W001 Major General Christopher Musa explained the procedure for conveying rescued civilians to the camps. He stated that the Nigerian military took those civilians to the nearest military unit where they are profiled and taken to the vehicles provided by the State Government. The military thereafter, provided security as they were taken to the camps and handed over to State Government officials.
3. There is no evidence to sustain the allegation that the Nigerian military transported women and girls to Hajj and Bulumktu camps for illegal abortion. The testimony of W027 Honourable Zuwaira Gambo confirmed that the military usually take the surrendees and returnees to the gate of the camps, where they are received by the civil authorities who thereafter, process and settle them in the camps.
4 There is no evidence to support allegations of forced and illegal abortions conducted by the Nigerian military on women and girls at the JIC Giwa Barracks. This conclusion is based on testimonies from W033 Colonel D.C. Ibe, who denied any knowledge of a woman named Hafsat dying in the barracks during his tenure; W094 Brigadier General Tuni Isa, who stated that medical assistance was provided to civilians for injuries sustained, from insurgent attacks or escape attempts, and that surrendees were escorted to Maiduguri in armoured vehicles; W036 Major General Victor Ezeugwu, who clarified that the military does not detain captured individuals at the frontline; and W001 Major General Christopher Musa, who confirmed that the 7 Division Hospital at Maimalari and the JIC Giwa Barracks medical unit, exclusively serve military personnel and their families. These testimonies collectively refute the allegations of forced abortions.

5. There is no evidence to suggest that the Nigerian military escorted women and girls to civilian hospitals for abortion procedures. This finding is supported by testimonies from W013 Dr. Baba Shehu Mohammed, and W019 Dr. Emmanuel Filibus, CMDs of State Specialist Hospital and Umaru Shehu Ultra-Modern Hospital respectivelly, who refuted the allegations of the miltary's collaborations with state healthcare workers to conduct forced abortions at civilian hospitals. W013 denied any collaboration between the hospital and the Nigerian military for such purposes. W019 stated that he never handled patients brought from the frontline or IDP camps during his tenure as CMD. He also stated that he did not receive such patients during his time at the State Specialist Hospital either.
6. There is no evidence to indicate that the Nigerian military escorted pregnant women and girls to Hajj, Bulumkutu and Madagali camps, with the purpose of aborting escorted surrendees or returnees of the insurgency, to the camps for rehabilitation, reintegration and reunion with families, as corroborated by W044 A-H, PW009, PW010, PW011, PW012, PW013, PW014, PW015, PW016 and PW017. The Panel relying on these testimonies of rescued women and girls, finds no evidence to substantiate the allegations by sources that Reuters claimed to have interviewed, that they underwent abortions while they were in the custody of the Nigerian military.

7.0 ISSUE 7

Whether there are available hospital records in both military and Civilian health facilities indicating the conduct of abortion procedures in the North-East.

7.1 Findings on Issue 7

7.1.1 General Findings:

The Panel finds that:

1. There is no hospital record to indicate that forced and illegal abortions were conducted on women and girls in Military medical facilities.
2. There is no record of illegal and forced abortion procedures conducted in civilian health facilities as alleged by Reuters.

7.1.2 Specific Findings:

The Panel finds that:

1. There is no evidence to prove that the military has a secret record of abortions conducted in their healthcare facilities. In arriving at this finding,

the Panel relies on the testimonies of W003 Lieutenant Colonel Adeniyi S. Ogunsakin, who affirmed that the 7 Division Hospital does not maintain such records because non-medical abortion is illegal, and W005 Lieutenant Colonel D. Tumaka, who indicates that such a record does not exist given his vigilance and knowledge of the activities of all 31 nursing staff members, at the 7 Division Hospital. W011 Lieutenant Sodique Ahmed Ogoshi additionally stated that their medical facilities do not keep such records because they do not conduct abortions in their facilities.

2. There is no record to show that abortion procedures were performed at the Medical Reception facility. This finding relies on the testimony of W134 Lieutenant Colonel Andrew A. Malgwi, a staff officer at G2 Cell and a member of the Military Intelligence Corps stationed in Baga, Borno State.
3. There is substantial evidence that civilian hospitals maintain records of medical and surgical abortions conducted within their facilities, known as the Manueal Vaccum Aspiration (MVA) register. The collective testimonies of W028 Pharmacist Adamu Usman, W016 Juliana Jaduwa, and W124 Professor Bilikisu Isah confirm that an MVA register is a standard procedure in every civilian hospital, where medical and surgical abortions are carried out.
4. The MVA registers received from the Yobe State Specialist Hospital; State Specialist Hospital Borno State; Umaru Shehu Ultra-Modern Hospital, Borno State; Modibbo Adama University Teaching Hospital, Adamawa State; and Yobe State University Teaching Hospital, Damaturu; confirm that these facilities carried out 5,945 medical and surgical abortions, between 2013 and 2022.
5. Hospital records pertaining to the administration of Oxytocin and Misoprostol in Yobe State Specialist Hospital; Yobe State University Teaching Hospital; State Specialist Hospital, Borno State; Umaru Shehu Ultra-Modern Hospital, Borno State; and Modibbo Adama University Teaching Hospital, Adamawa State; confirm that these facilities adiministered 357,693 doses of Oxytocin and Misoprostol between 2013 and 2022.
6. The military hospitals received and provided medical treatments to civilians. Records from 7 Division Hospital in Maimalari reveal it received civilian referrals from JIC Giwa Barracks for various medical treatments.
7. The MVA register from 23 Armoured Brigade Medical Center Yola, Adamawa State confirm that the military facility carried out 8 medical and surgical abortions between 2014 and 2018.

8. Hospital records pertaining to the administration of Oxytocin and Misoprostol in 23 Armoured Brigade Medical Center Yola, Adamawa State confirm that the military facility administered Oxytocin and Misoprostol to 949 patients between 2013 and 2020.

8.0 ISSUE 8

Whether Nigerian soldiers administered any form of medication on the returnees or surrendees at any point in the North-East

8.1 Findings on Issue 8

8.1.1 General Findings:

The Panel finds that there is evidence that medical officers in the Nigerian Army administered medications on returnees and surrendees.

8.1.2 Specific Findings:

The Panel finds that:

1. There is evidence that officers of the Nigerian military provided counseling and medical interventions to civilians in their host communities, as part of their corporate social responsibility. The testimonies of W034 Major General Abba Mohammed Dikko (rtd.), and W032 Colonel Ndidi Stephen Onuchukwu support this finding. W034 testified that military officers administered medications and gave medical advice to civilians they met during their duty, while W032 indicated that the only time he injected children was when he was certified by the WHO to give them polio vaccines.
2. There is evidence to indicate that military medical officers interfacing with returnees and surrendees, conducted tests and administered first-aid treatments for their ailments. The Panel agrees with the testimonies of W036 Major General Victor Ezeugwu, W129 Major General Suleiman Idris (rtd.), and W003 Lieutenant Colonel Adeniyi S. Ogunsakin, who stated that returnees and surrendees are usually taken in an ambulance to the hospital for further medical attention after the initial first aid treatment.

9.0 ISSUE 9

Whet=her there was any Military or State policy targeted at forcefully terminating the pregnancy of women and girls in order to stop the regeneration of Boko Haram Insurgents in the North-East.

9.1 Findings on Issue 9

9.1.1 General Findings:

The Panel finds that there is no evidence to support the allegation that the Nigerian military or the State Government, has a policy targeted at forcibly terminating pregnancies of women and girls, to stop the regeneration of Boko Haram insurgents..

9.1.2 Specific findings

The Panel finds that:

1. There is no evidence of a policy by the Nigerian military, directing its officers to help in erasing the stigma on women impregnated by Boko Haram insurgents. The Panel relies on the testimonies of W089 Major General Benson Akinroluyo (rtd.), and W136 Brigadier General Samson O. Okoigi, who collectively denied the existence of such a policy. W136 added that the Nigerian military operates a policy of transparency, and cannot engage in the alleged acts.
2. There is no evidence to prove the existence of a policy directing the Nigerian military, to terminate pregnancies with the aim of stopping the regeneration of Boko Haram in the North-East. The Panel relies on testimonies of W090 Major General Hassan Umaru (rtd.), and W136 Brigadier General Samson O. Okoigi, who both denied the allegation.
3. There is no evidence to prove that the Nigerian military, acting as an agent of the Nigerian Government, illegally and forcefully terminated pregnancies for whatever reasons.. The Panel relies on testimonies of W096 General Lucky E.O. Irabor and W003 Lieutenant Colonel Adeniyi S. Ogunsakin, who both stated that neither the Nigerian military nor the government, sanctioned illegal abortions. In this context, the Panel takes notice of the criminal sanction imposed on abortion in Northern States.[1]
4. There is no evidence of a state policy directing the Nigerian military, to forcibly terminate pregnancies of women and girls in the North-East. The Panel relies on testimonies of W026 Professor Mohammed Arab Alhaji and W027 Zuwaira Gambo, Commissioners for Health and Women Affairs of Borno State respectively, who both denied the allegation.

10.0 ISSUE 10

Whether women and girls died as a result of illegal or forced abortions by the military in the North-East.

10.1 Findings on Issue 10

[1] Penal Code Act, SS. 232-236

10.1.1 General findings:

The Panel finds that there is no evidence that women and girls died as a result of illegal or forced abortions by the Nigerian military in the North-East.

10.1.2 Specific findings:

The Panel finds that:

1. There is no evidence to suggest that women or girls died from abortions performed by the military in the North-East. This conclusion is based on the testimonies of several high-ranking military and civilian medical witnesses, including W088 Major General Abdulwahab Adelokun Eyitayo; W033 Colonel D. C. Ibe, W013 Dr. Baba Shehu Mohammed; W053 Major General Mayirelso Lander David Saraso; W054 Mr. Saleh Samanja; W067 Brigadier General Beyidi Martins; and W070 Dr. Ahmadu B Usman. These witnesses unanimously testified that, to the best of their knowledge, there were no cases of women or girls dying in the North-East from illegal or forced abortions performed by the military.
2. There is no evidence from the field investigations and documents that the Panel considered to confirm that women and girls died in the North-East from illegal and forced abortions performed by the Nigerian military.

11.0 ISSUE 11

Whether Non-Governmental Organisations (NGOs) had knowledge of or masterminded programmes on abortions in the North-East.

11.0 Findings on Issue 11

11.1.1 General Findings:

The Panel finds no evidence to substantiate the allegation that NGOs had knowledge of, or masterminded programs on abortions in the North-East as alleged by W099 Lieutenant General Buratai. **[THIS FINDING IS PENDING A CONCLUSION OF INVESTIGATION ON MSF]**

1. There is evidence that MSF may have operated a program of illegal abortion in the North-East
2. Other NGOs did not operate abortions in the North-East

11.1.2 Specific Findings:

The Panel finds that:

1. MSF may have operated a program of illegal abortions in the North-East of Nigeria. The Panel makes this finding on the basis of the testimony of

PW003, a protected witness and whistleblower. PW003 who testified that abortions were conducted by MSF from 2014 to 2015 and continued after the replacement of one Mitchell, a Mexican woman, the Head of the Psychosocial Support Program in 2016, introduced to the Ministry of Women Affairs and Ministry of Health, Borno State, by PW003.

2. The letter addressed to the Panel by MSF stating that as a medical organisation, they are not in a position to confirm or deny the allegation of an abortion program, is unsubstantiated. The Panel relied on the testimonies of W121 Fani Alkali, Chief Nursing Officer of Maimalari Clinic, Maiduguri and Facility Manager at Gomari Primary Healthcare Centre and W122 Dr. Muhammad Aminu Ghuluze, Permanent Secretary Borno State Ministry of Health and Human Services. The witness testified to the effect that they collaborated with MSF to run their facility where MSF conducted over 200 deliveries a month, as opposed to 20 deliveries which they recorded prior to their collaboration with MSF in reaching this conclusion.

3. Other NGOs did not have knowledge of any program of abortion in the North-East. The Panel considered the testimonies of W161 Dr. Hussaini Abdu, the Country Director of CARE in Nigeria, who was a former Country Director of ActionAid and Plan International between 2009 and 2015, W154, W155, W156, W158B, W159, W162 and W163, representatives from Alliance International Medical Action, FHI 360, JHPIEGO, International Rescue Committee, IMMAP, Médecins Du Monde, and Management Sciences for Health consistently denying denying their knowledge of an abortion program in the North-East. They detailed their humanitarian and healthcare services without any reference to abortion activities.

4. There is no evidence to substantiate the allegation that NGOs masterminded a program of abortions in the North-East. The Panel also finds from the testimony of W038 Emmanuel Ajah, representative of Marie Stopes who tendered **Exhibit SIIP/ABJ/002,** "Borno State Impact Report", that the organisation, through family planning, prevented abortions in Borno State. Additionally, the testimonies of W039 Dr. Kingsley Odogwu representative of Marie Stopes, W148 Mr. Idowu Ibietan representative of Plan International and W150 Hauwa Sani Magaji representative of Initiative for Community Health and Crisis Response established that NGOs operating in the North-East are involved in donor funded humanitarian interventions, including family planning, reproductive health services, prevention and

treatment of diseases, and maternal and child healthcare. The Panel further finds that these programmes are being carried out in collaboration with state government owned health facilities. On this basis, the Panel concludes that NGOs did not mastermind a program of abortion in the North-East.

Issues for Determination: Smothered, Poisoned and Shot (SPS)

1.0 ISSUE 1

Whether the Nigerian military conducted a systematic operation targeting thousands of children "because they [were] children of Boko-Haram."

1.1 Findings on Issue 1

1.1.1 General Findings

The Panel finds that there is no evidence to show that the Nigerian military targeted children because they were Boko Haram offsprings.

1.1.2 Specific Findings

The Panel finds that:

1. There was no operation conducted by the Nigerian military targeted at children. Testimonies from several high-ranking officials reveal that the Nigerian military did not conduct operations targeting children. W031 Major General Ibrahim Manu Yusuf, Commandant of the Nigerian Defence Academy and former Commander of the 21 Armored Brigade in Maiduguri from August 2013 to May 2014, noted that the military exercises extreme caution when women and children are present in combat zones. W084 Major General James Olubunmi Akomolafe, former Commander of the 21 Armoured Brigade in Maiduguri, described an incident where they withheld fire against the insurgents upon sighting civilians. W092 Major General Rogers Nicholas (rtd.), the former Theatre Commander of Operation Lafiya Dole (2017), and W094 Brigadier General Tuni Isa, Deputy Director of Administration at the Defence Headquaters Abuja, who cited an instance where civilians were evacuated before engaging the enemy to minimize civilian casualties. These testimonies collectively indicate that the Nigerian military did not target children during their operations against insurgents.
2. There is no evidence to support the claim that children were targeted by the military due to their connections with Boko Haram insurgents. This finding is supported by the testimonies of W035 Major General Olusegun Gabriel Adeniyi, Director of Counter Terrorism at the Nigerian Army Research Centre, who stated that the military recognizes that women and children rescued from insurgency were often kidnapped or forced against their will; and

W089 Major General Benson Akinroluyo, former Theatre Commander of Operation Lafiya Dole (2018), who acknowledged that the military understands the asymmetrical nature of the conflict, where they are engaging fellow citizens, and therefore denies any revenge killings to target insurgents. The Panel found corroborating evidence in the testimony of W110 Lawan Mala Dunom, Village Head of Mawulli, Marte Local Government who stated that he had never heard of any mass killings of children by the military in Northern Borno. This supports the military's testimony that they did not engage in revenge killings.

2.0 ISSUE 2

Whether officers and soldiers of the Nigerian military engaged in burning, suffocation, and administering of illegal substances to children in the North-East, leading to their deaths.

2.1 Findings on Issue 2

2.1.1 General Findings

The Panel finds that:

1. There is no evidence to establish the allegation that the Nigerian military burnt, suffocated or administered illegal substances to children leading to their deaths as alleged in the report.
2. There was an incident of Nigerian soldiers burning a woman and three children in Abisari Community in Marte Local Government in 2016.

2.1.2 Specific Findings

The Panel finds that:

1. The Nigerian military did not engage in actions involving suffocation or administering of illegal substances leading to the deaths of children. For this finding, the Panel relies on the testimonies of W040 Lieutenant General Farouk Yahaya, the Chief of Army Staff and former Theatre Commander Operation Hadin Kai, W052 Major General A.E. Abubakar, Commander, Sector 3 of MNJTF, Monguno, Borno State, and W087 Colonel Yakubu Ibrahim, former Brigade Commander 22 Brigade, Dikwa (2020-2021). In support of their general denials, they insisted that the Nigerian military is a professional force that would not carry out any act contrary to the military code of conduct.
2. There is no evidence that the Nigerian military engaged in activities leading to the burning of children as alleged in the report. The Panel relies on the testimony of W114 Babashehu Mustapha (W114), the District Head of Old Marte, to the

effect that the Nigerian military has maintained a peaceful coexistence with the community and could not have engaged in burning of the children.

3. Some Nigerian soldiers shot and set a mother and her three children ablaze in the Abisari community of Marte Local Government Area. This Panel relies on the testimony of PW002J who confirmed the burning of the four victims in their house.

3.0 ISSUE 3

Whether the Nigerian military engaged in "Operation No Living Things" during its war against Boko-Haram Insurgents.

3.1 Findings on Issue 3

3.1.1 General Findings

The Panel finds that there is no evidence to support the allegation that the Nigerian military engaged in "Operation No Living Things" as a strategy during the Counter-Insurgency Operations in the North-East.

3.1.2 Specific Findings

The Panel finds that:

1. The Nigerian military did not run any initiative known as "Operation No Living Things" during its counter insurgency operation in the North-East. The Panel relies relies on the testimony of W096 General Lucky E.O. Irabor the Chief of Defence Staff, who denied the existence or implementation of an operation named "No Living Things". The testimony of W084 Major General James Olubunmi Akomolafe (rtd.), former Commander 21 Armoured Brigade, Maiduguri is corroborated by W096, who stated that the Nigerian military is tactical in their operations and will not attack non-combatants.
2. There is evidence to conclude that the Nigerian military rescued civilians, including children, during its counter-insurgency operations in the North-East. The Panel relies on the testimony of W085 Major General Benjamin Olufemi Sawyer, highlighting the assistance provided to children in IDP camps. The Panel further relies on the testimonies of W093 Brigadier General Abubakar Garba Lawal Haruna, who acknowledged receiving surrendees and offering first aid treatment before moving them to Maiduguri, and W087 Colonel Yakubu Ibrahim who stated that the medical units engaged in medical outreaches during the Army observances, using medicaments given to them by the Yobe State Ministry of Health.

4.0 ISSUE 4

Whether the Nigerian military massacred children at the waterhole and other locations in Kukawa, Borno State.

4.1 Findings on Issue 4

4.1.1 General Findings:

The Panel finds that there is no evidence to establish that the Nigerian military engaged in the massacre of children at the waterhole or other locations in Kukawa, Borno State.

4.1.2 Specific Findings:

The Panel finds that:

1. There is no sufficient evidence to establish the allegations that the Nigerian military rounded up and killed children by the waterhole in Kukawa. The Panel relies on the testimonies of W109 Colonel Muhammed Idris; W130 Colonel Olusegun David Otenigbagbe; and W091 Major Kehinde Sewedo Avoseh, who collectively denied Reuters' allegations. The testimonies of district and villages heads in Kukawa—W100 Wakiru Bukar; W101 Yerima Lawal; and W106 Lawal Ali, who are District Heads and Village Heads in Kukawa, Yoyo and Madai corroborate the Panel's finding. They firmly testified that they did not hear or receive any report from their subjects of the killing of children at the waterhole by the Nigerian military. The Panel further relies on its observations and interactions with civilians during its field visit to Kukawa, who stated that they never heard or experienced any attack by the Nigerian military.
2. There is compelling evidence to show that there were no civilians in Kukawa at the time of the alleged attack by the Reuters report, as the area was largely uninhabitable. The Panel relies on the testimonies of W152 Brigadier General Ismaila Babangida Abubakar and W135 Colonel Aliyu Dabai Umar, who stated the general Kukawa area was largely volatile, which forced civilians to move to more secured places. W152 also stated that they did not see civilians nor engage in any combat with the insurgents in that area.
3. There is evidence of adherence to codified Rules of Engagement which prohibits the violations of International Human Rights and Humanitarian Law. This evidence includes **Exhibit SIIP/MAID/004** and **Exhibit SIIP/MAID/006,** the "Standing Rules of Engagement (SROE) and Standing Rules for the Use of Force (SRUF)", the "Nigerian Army Handbook on Domestic and International Laws Guiding the Conduct of Operations," presented by W099 Lieutenant General Tukur Buratai (rtd.), the former Chief of Army Staff, and the Armed

Forces of Nigerian Joint Doctrine referenced by W099. These documents, plus testimonies from W109 Colonel Muhammed Idris and W091 Major Kehinde Sewedo Avoseh, demonstrate that the Nigerian military follows guiding principles that prevent attacks on civilians, ensuring the safety of women and children during hostilities.

4. There exists a hierarchy and command system in the Nigerian army making it improbable for unsanctioned operations such as the alleged massacre, to be committed without consequences. The Panel relies on testimonies of W130 Colonel Olusegun David Otenigbagbe and W040 Lieutenant General Farouk Yahaya, Chief of Army Staff, who averred that the chain of command that exists within the Nigerian military makes it highly improbable for such incidents to have occurred without the knowledge of the higher command.
5. There is no evidence to support the reconstruction done by Reuters of "the massacre and the events that led up to it based on five separate accounts by the soldier and four civilians".

5.0 ISSUE 5

Whether the Nigerian military engaged in massacre of children and other populations in New Marte in 2021 as alleged in the Reuters Report

5.1 Findings on Issue 5

5.1.1 General Findings:

The Panel finds that there is no evidence to establish that the Nigerian military engaged in the massacre of Children and other populations in New Marte in 2021 as alleged by the Reuters report.

5.1.2 Specific Findings:

The Panel finds that:

1. There is no evidence to prove that the Nigerian military opened fire, which led to the death of children and adults in New Marte in 2021. Panel relies on the testimonies of W132 Major General Folusho Oyinlola; W143 Brigadier General Aliyu J S. Gulani; W093 Brigadier General Abubakar Garba Lawal Haruna, W086 Major General Ali Abdu Nani (rtd.); and W087 Colonel Yakubu Ibrahim which indicates that there was no civilian presence in New Marte at the time of their deployment. W143 Brigadier General Aliyu J S. Gulani, the Brigade Commander, 24 Task Force Brigade Command, Dikwa from March 2022, to February 2023, stated that, "when I came to Marte, there were no civilians in

Marte, it was during my time Governor Zulum started moving civilians to Marte…"

2. There is no sufficient evidence to conclusively prove that the alleged killing in New Marte in 2021 was done by men of the Nigerian military. The Panel relies on the testimonies of W107 Zanna Bukar Bundi, District Head of Kulli, Marte Local Government Area; W110 Lawan Mala Dunom, Village Head Mawulli, Marte Local Government Area; and W112 Asheikh Mohammed, Village Head of Kirenowa, Marte Local Government Area, who collectively admitted not being certain if the killing were by men of the Nigerian Army or Boko Haram insurgents dressed in soldiers' uniforms, does not conclusively prove who the perpetrators of the alleged attack are. This is further supported by the testimony of W110 Lawan Mala Dunom, Village Head of Mawulli Marte who stated that there was a neighbouring village called Mugum which was attacked around 2017 by, "... some people believed to be military men in military uniform... and killed about 27 people, but none of them spoke English, they either spoke Kanuri or Hausa or other language, but none of them spoke English as at that time". The Panel also considers the testimony of W034 Major General Abba Mohammed Dikko (Rtd), a Former Theatre Commander, Operations Lafiya Dole, who stated instances where military facilities were attacked by Boko Haram insurgents in order to steal military uniforms, weapons and ammunition to replenish their depleted stock and enhance their operational capability. These testimonies raise a doubt on the possibility that the Nigerian military carried out the alleged attack in Mugum, around 2017.

6.0 ISSUE 6

Whether the Nigerian military was involved in killing civilians in Abisari Community on 18th of June 2016.

6.1 Findings on Issue 6

6.1.1 General Findings:

The Panel finds that there is evidence to establish that the Nigerian military attacked the Abisari community on 18th June 2016, leading to the death of 18 people, including women and children.

6.1.2 Specific Findings:

The Panel finds that:

1. Abisari community was attacked by men of the Nigerian military on the 18th of June, 2016 at 6:30am. Panel relies on the testimony of PW001 who stated that

on the 18" June, 2016 at 6:30am, soldiers invaded Abisari community and shot sporadically, killing 18 people including a female relation and her 3 children, while some people sustained injuries. This testimony is corroborated by the testimonies of PW002A, PW002B, PW002C, PW002D, PW002E, PW002F, PW002G, PW002H, PW002I, and PW002J.

2. There are compelling testimonies from witnesses present on the day of the attack in Abisari. Panel relies on the testimonies of PW002A, PW002D, PW002E, PW002F, PW002H, and PW002J, who, in addition to witnessing the attack are also relatives of the victims who sustained injuries or died as a result of the attack by the military.

. 3. There is evidence to prove that the military killed 18 people in the Abisari community on 18th June 2016. The testimonies of the eleven witnesses PW001, PW002A, PW002B, PW002C, PW002D, PW002E, PW002F, PW002G, PW002H, PW002I, and PW002J were largely related and compelling, more so as the deceased victims were their relatives. Additionally, the testimony of W112 Asheikh Mohammed, the Village Head of Kirenowa, Marte Local Government Area, stating that some farmers who stayed back in Abisari, got rounded up by soldiers who shot and killed 18 people instantly, corroborates the testimonies of the 11 witnesses from Abisari.

4. The testimony of PW002A strongly supports its finding that the military carried out the attack on Abisari community, in Marte Local Government Area in 2016. PW002A described how, on the day Boko Haram took the community hostage, the military arrived at approximately 6 a.m., after the Boko Haram insurgents had left. The community, believing the military was there to assist and escort them to safety, was shocked when the military instead opened fire and set homes ablaze, resulting in the deaths of 18 persons. The panel finds the accounts of PW002A and other victims and survivors to be credible and compelling, clearly implicating the military as responsible for the attack.

7.0 ISSUE 7

Whether the Nigerian Armed Forces engaged in the massacre of children and adults in Gasarwa.

7.1 Findings on Issue 7

7.1.1 General Findings:

The Panel finds that there is no evidence to prove that the Nigerian Army massacred children and other populations in Gasarwa.

7.1.2 Specific Findings:

The Panel finds that:

1. There is no evidence to support the allegation that the Nigerian Army attacked Gasarwa, gathered children from the community and surrounding villages, and opened fire on them after a Boko Haram attack. The Panel relies on the testimonies of W135 Colonel Aliyu Dabai Umar; W099 Lieutenant General Tukur Buratai (Rtd); and W001 Major General Christopher Gwabin Musa who denied the Reuters allegations, stating that the Nigerian Army does not carry out attacks or counter-attacks to massacre children or women.
2. The Gasarwa area experienced various degrees of security risks, occasioned by IED attacks on the Nigerian military along the road leading to Gasarwa, and New Marte by Boko Haram insurgents. The Panel agrees with the testimony of W119 Babakura M. Kolo, representative of Guzamala West Village Head who stated that the Guzamala people fled a few years earlier due to incessant attacks by Boko Haram insurgents on Gasarwa village. This finding is further strengthened by the testimonies of other Village and District Heads who stated that majority of the communities relocated to Maiduguri and elsewhere due to the high level of insecurity in the Gasarwa area.
3. There is no evidence to prove that civilians were present in Gasarwa at the time of the alleged attack by the Nigerian Army. The Panel relies on the testimony of W135 Colonel Aliyu Dabai Umar, the then Commanding Officer, 243 Reconnaissance Battalion, Monguno, who stated that Gasarwa was one of the scariest areas for troops going in and out of Maiduguri. He said that troops faced regular threats of attacks with IED, and there were no settlements settlements of people during the period he was stationed there.

8.0 ISSUE 8

Whether the Nigerian Army Commanders ordered soldiers to shoot ('delete') children because they collaborated with Boko-Haram Insurgents.

8.1 Findings on Issue 8

8.1.1 General Findings:

The Panel finds that there is no evidence to prove that Nigerian Army Commanders ordered soldiers to shoot and kill children because they collaborated with Boko Haram insurgents.

8.1.2 Specific Findings:

The Panel Finds that:

1. The Nigerian Army did not target children during the course of its Counter-Insurgency Operations in the North-East, because of their alleged collaboration

with Boko Haram insurgents. The Panel relies on the testimonies of W031 Major General Ibrahim Yusuf Manu; W097 Master Warrant Officer Abdullahi; and W084 Major General James Olubunmi Akomolafe (rtd.), who highlighted that the Rules of Engagement of the Nigerian Army contained in **Exhibit SIIP/MAID/004** prohibit them from engaging with unarmed civilians. The testimony of W031 reveals that even when the military encounters child soldiers it does not consider them as combatants, instead, they are handed over to the United Nations Children Fund (UNICEF) for protection and intervention.

2. There is no evidence to establish that soldiers acting under the authority of the Nigerian Army Commanders, killed children presumed to be collaborating with Boko Haram insurgents. The Panel agrees with the testimonies of W097 Master Warrant Officer, Abdullahi Saad and W096 General Lucky E. O. Irabor, Chief of Defence Staff, who argued that it is unlikely for soldier or officer from the Nigerian Armed Forces to round up children to kill them.

9.0 ISSUE 9

Whether the Nigerian Army killed children while searching for suicide bombers in Alagarno

9.1 Findings on Issue 9

9.1.1 General Findings:

The Panel finds that there is no evidence to prove that the Nigerian Army killed children while searching for suicide bombers in Alagarno.

9.1.2 Specific Findings:

The Panel finds that:

1. There is no evidence to substantiate the allegation that the Nigerian Army launched an attack in Alagarno with intention of killing children suspected to be suicide bombers. The Panel relies on the testimonies of W051 Brigadier General Abdulsalam Sabi Ishaq, who stated that entering Alagarno was challenging due to frequent Boko Haram attacks, and W104 Kaka Lawal Zana Isah, the Village Head of Alagarno, who confirmed that the village was abandoned in 2015 following an attack, and no residents have returned to live there since then. These testimonies corroborate each other, suggesting that Alargano was a high-risk area due to insurgent activities.
2. There is no evidence to support the claims that the Nigerian Army killed children in Alagarno because they were suspected to be suicide bombers. The testimonies received from W104 Kaka Lawal Zana Isah, the Village Head of

Alagarno and men of the Nigerian Army are to the effect that these killings did not take place. In addition, the Panel released a Call for Memoranda and Testimonies from families of the alleged victims which was advertised for six months through local media outlets in Maiduguri and across the North-East, but no victim came forward to report this specific incident.

Issues for Determination - War on Women (WoW)

1.0 ISSUE 1

Whether the Nigerian military deliberately targeted women during their Counter-Insurgency Operations in the North-East leading to the termination of pregnancies.

1.1 Findings on Issue 1

1.1.1 General Findings:

The Panel finds that there is no evidence to establish that there were deliberate attacks targeted at women by the Nigerian Armed Forces in Counter-Insurgency Operations in the North-East leading to the termination of pregnancies.

1.1.2 Specific Findings

The Panel finds that:

1. There is no evidence to establish the allegation that women and children were deliberately attacked by the Nigerian military in the North-East. The Panel relies on the testimony of W027 Zuwaira Gambo, the Honourable Commissioner for Women Affairs, Borno State, who stated that the Ministry of Women Affairs oversees the Operation Safe Corridor, an initiative of the Borno State Government and the Nigerian Army which takes care of surrendered insurgents and their families. She further stated that the initiative takes care of the insurgents who have surrendered and her Ministry has a comprehensive record of all the activities in the camps. W027 also stated that the major challenge faced in the camps is that the mothers become pregnant almost immediately after delivery of their babies and not termination of pregnancies. Also **Exhibit SIIP/ABJ/001** titled- 'Major Pictorial Highlight of Major General Victor Ezugwu Tour of Duty,' tendered by W036 Major General Victor Ezeugwu indicates a culture of care and protection exhibited by the military in the theatre, of conflict with Boko Haram on women and children rescued from insurgents.
2. There are records of pregnant returnees and surrendees referred and treated in 7 Division Hospital in Maimalari Barracks, Maiduguri. The Panel's field investigation and examination of military hospital records revealed the existence of pregnant returnees and surrendees referred to 7 Division Hospital from JIC, Giwa barracks for medical interventions on prolonged labour and other ailments other ailments. This revelation is contrary to the testimonies of W003 Luitenant

Colonel A.S. Ogunsakin, Commander 7 Division, and W009 Lieutenant D.K Nuhu, Head of Departments Health Information Ledger Management, 7 Division Hospital in Maiduguri. Both witnesses stated that they do not treat pregnant women from the counter-insurgency operations in the North-East at the 7 Division Hospital.

3. There is no evidence to establish that the Nigerian military conducted a secret abortion programme in the North-East, ending the pregnancies of thousands of women and girls freed from insurgent captivity. The Panel relies on the testimony of PW011, witness from Madagali camp and a pregnant woman rescued from Boko Haram captivity by the military, who stated that she was pregnant when the Nigerian military rescued her from the insurgents. This testimony is corroborated by PW005, PW006, PW07 and PW08 detained women in JIC Giwa Barracks who stated that the military cared for them and their children by providing them with food and shelter before reuniting them with their families.

4. The Medical Centre at JIC, Giwa barracks handles only minor medical cases and does not provide pregnancy and abortion related services. The Panel relies on the testimony of W012 Hyelapamduwa Wakawa, Assistant Sperintendent of Police and Nurse attached to the JIC who stated that every woman who comes into the clinic, regardless of age, undergoes a pregnancy test to determine whether or not they are pregnant. If the test proves they are pregnant, they are immediately referred to the 7 Division Hospital for antenatal care. PW006 a Detainee at JIC, Giwa Barracks stated that she was taken for antenatal care by the Nigerian soldiers, until she delivered her baby at 7 Division Hospital, Maimalari barracks. This indicates that the Medical Centre refers cases requiring serious medical attention to designated health care institutions equipped to manage such cases in the State.

2.0 ISSUE 2

Whether the Nigerian military launched air strikes on Boko Haram camps in the North-East, killing civilians including women and children.

2.1 Findings on Issue 2

2.1.1 General Findings:

The Panel finds that there is no evidence to establish the allegation that the Nigerian military launched air strikes on Boko Haram camps in the North-East targeting women and children.

2.1.2 Specific Findings:

The Panel finds that:

1. There exist documented Rules of Engagement for the Nigerian military admitted and marked as **Exhibit SIIP/MAID/004** governing their operational activities. These rules guide the use of force during combat operations as well as non-combat operations in support of civil authorities. The rules expressly states that military actions should target armed insurgents rather than civilians. The Panel relies on the testimonies of W001 Major General Christopher Gwabin Musa; W084 Major General James Olubunmi Akomolafe (rtd); and W002 Major General Waidi Shaibu, who all noted that the military missed opportunities to neutralise terrorists on several occasions due to the presence of women and children. The Panel also relies on the statements of W097 Master Warrant Officer Abdullahi Saad and W091 Major Kehinde Sewedo Avoseh, who mentioned that their Rules of Engagement require them to relocate civilians to a safe place before engaging insurgents.
2. There is no evidence to prove that the Nigerian military launched Air strikes on Boko Haram camps resulting in civilian casualties. The Panel finds as compelling, the testimonies of W044(A - H), PW010, PW011 and PW012 who were women rescued from Boko Haram camps. The witnesses did not recall any instance where the military launched airstrikes on the camps targeting women and children while they were held captive by the insurgents. The Panel relies on the testimonies of W044(A - H) and PW013 who were rescued by the Nigerian Armed Forces from the insurgents and noted that they were accompanied by their children indicating that the military saved both women and children.
3. There is no evidence to substantiate the allegation that one “Aisha” sustained injuries “leaving one arm nearly useless” as a result of an air strike by the Nigerian Army. The Panel notes that a call for testimonies from any victim or survivor of violence by the Nigerian Armed Forces published and broadcast for six months in local languages did not yield any response in relation to this allegation.
4. Reuters news agency failed to appear before the Panel to testify to its allegations against the military, despite being invited to do so. The Panel finds that Reuters' failure to appear before it raises doubts on the source of information and credibility of its allegations.

3.0 ISSUE 3

Whether women and children were camped in a Nigerian military facility in Madagali for the purpose of conducting forced abortion and killing of children.

3.1 Findings on Issue 3

3.1.1 General Findings:

The Panel finds that:

1. There is no evidence to support the allegation that Nigerian Military encamped women and children in Madagali for the purpose of conducting forced abortion and killing of children.
2. There is no evidence to support the allegation that the Nigerian Soldiers injected returnees and surrendees with poison.

3.1.2 Specific Findings:

The Panel finds that:

1. There is no evidence before it to support the allegation that the Nigerian military carried out forced abortion programmes and killing of children in Madagali. The testimony of W096 General Lucky E. O. Irabor, Chief of Defence Staff and Former Theater Commander of Operation Lafiya Dole, demonstrates the military's professional conduct. The testimony of PW012 proved that the military rescued and took care of pregnant women who successfully delivered their babies. Additionally, the testimonies of PW010 and PW011 establish that the Nigerian military rescued both women and children, contrary to the allegations in the Reuters report. PW011 was a rescued pregnant woman who was relocated from the frontlines to Damboa IDP camp and afterwards resettled in Madagali community. From the evidence before it, the Panel finds that the Nigerian military is guided by strict codes of conduct, including **Exhibit SIIP/MAID/006**, "Standing Rules of Engagement and the Use of Force", and **Exhibit SIIP/MAID/004** "Nigerian Army Policy on Human Rights and Rules of Engagement". These codes prohibit any member of the Armed Forces from engaging in actions inconsistent with International Humanitarian Law (IHL) and human rights standards.
2. There is evidence to show that the Nigerian military only provided basic medical services to civilians, surrendees, escapees, and returnees in the North-East. The Panel finds no evidence to support the claim that soldiers poisoned a woman named Aisha in Reuters' report. Relying on the testimonies of W031 Major General Ibrahim Manu Yusuf, W032 Colonel Ndidi Stephen Onuchukwu, PW010, PW011

PW012 and PW016, the Panel finds that rescued that women and girls medical screening before being transfered to IDP camps. This process aims to prevent administrative challenges, and ensure uninterrupted military operations against insurgents.

Chapter 6: Concluding Observations and Reccommendations

Concluding Observations

1.0 Non-Appearances of Organisations

1. The SIIP North-East notes that the inability of the media agency Reuters to appear before the panel or collaborate in any form to provide information and access to witness testimonies to support the grave allegations on the illegal and forced abortions and the massacre of children by men of the Nigerian Army at the water hole in Kukawa, raises doubt on the validity of their alleged source of information.
2. The SIIP North-East further notes that the refusal of the International Committee of the Red Cross to honour the invitation of the Panel raises questions as to its commitment to the values and principles it has always projected. The Panel's investigations and testimonies from military and civilian sources all pointed to the fact ICRC operates medical facilities in the north-east, especially in Maiduguri, contrary to the assertion by the agency.
3. In the same vein, the Panel notes that despite efforts inviting them to appear before the Panel, Medecins Sans Frontiere (MSF) failed to honour multiple invitations.
4. It is the respectful view of the SIIP North-East that international organisations working in the humanitarian ecosystem must subject themselves to the highest standards of probity and accountability which they demand of others, including from state institutions. Non-cooperation with human rights inquisitions only sends one message – an absolute lack of respect for national human rights institutions and mechanisms.

2.0 On the Reuters Report

1. The Panel notes with concern that Reuters, based its allegations on the 2020 waterhole massacre in Kukawa, on a reconstruction of facts based on accounts of a soldier and 4 civilians. Reuters reconstruction of the event is not supported by evidence presented to the Panel by witnesses and observations made by the Panel during its visit to Kukawa.
2. A number of the allegations including those in War on Women are of human rights violations committed by the insurgent Boko Haram and does not fall within the purview of the mandate of the SIIP North-East.
3. The Panel notes that the Reuter's Report on War on Women began with an initial focus on attacks on women by both Boko Haram and Nigerian Armed

Forces in camps but then progresses to largely include the allegations on illegal and forced abortion by administration of substances without consent. The Panel views the report on War on Women as a substantial repetition of initial allegations in Abortion Assault 1: illegal and forced abortions and the killing of children in the guise of stopping a regeneration of terrorists.

3.0 On Military Records

1. The Panel notes that access to military records of many sorts including postings of personnel, and hospital related data was a major challenge.

4.0 Conclusion

The investigation of human rights violations provides opportunities for legal, institutional and policy reforms which are essential to bringing institutions and governments in conformity with international, regional and national human rights instruments and mechanisms.

The SIIP North-East urges the National Human Rights Commission, the Nigerian Armed Forces and the Federal and State Governments to put mechanisms in place for the implementation of this report and to adopt far-reaching reforms and programmes prioritising human rights principles in military operations that will bring professionalism and respect for human rights within the Nigerian Armed Forces.

Reccommendations

The Special Independent Investigative Panel on Counter-Insurgency Operations in the North-East, having concluded its investigations and made its findings on the allegations of violations of human rights and humanitarian law leveled against the Nigerian Armed Forces and State institutions, makes the following recommendations:

1.0 Recommendations on Findings:

1.1 On the Alleged Killings in Abisare, Marte Local Government of Borno State:

1. The Panel recommends to the Federal Government of Nigeria, the payment of compensation to the victims of the killings in Abisare in Marte Local Government. The Panel further recommends that this payment be made within 90 days of the receipt of this report.
2. The Panel urges the National Human Rights Commission to work out a compensation regime and recommend same to the Federal Government of Nigeria within a period of 30 days from the receipt of this report.
3. The Panel recommends to the Nigerian Armed Forces and other appropriate authorities to constitute a Court Martial to prosecute suspected officers and men of the Defunct 8 Task Force Division, Monguno who were operational in Abisare, Marte Local Government of Borno State in June 2016 or other units of the Nigerian Armed Forces who were operational at the location within the same period.
4. The Panel recommends to the National Human Rights Commission to act under section 5(p) of the NHRC Act of 2010 and refer for prosecution by the Attorney General of the Federation, retired suspected officers and men of the Defunct 8 Task Force Division, Monguno who were operational in Abisare, Marte Local Government of Borno State in June 2016 or other units of the Nigerian Armed Forces who were operational at the location within the same period.

1.2 Improving Basic Facilities and Education for Children in Camps and Recovered Post-Conflict Communities

1.2.1 General Recommendations to the Government of Borno State:

1. Provide basic social facilities such as schools, hospitals and recreational centres in the recovered communities, especially in Kukawa and environs, ensuring that children in the communities have access to basic education and adequate social development.

2. Develop and execute within six months of the submission of this report, in collaboration with the Nigerian Armed Forces and the UN System, a contextual standard of assessment of security situations in post-conflict communities prior to initiating the return of communities.
3. Provide Access to Education for children in Hajj Camp and other such facilities in Maiduguri in partnership with relevant United Nations Agencies and Non-Governmental Organisations.
4. Develop and implement a comprehensive economic and social empowerment programme for women recovering from conflict in the state

1.3 Psycho-Social Support for Children Affected by Armed Conflict

The Panel recommends to the Borno State Government to adopt programmes that will support the emotional and psychological well-being of children affected by conflict by creating safe environments and activities to address their feelings of fear and insecurity is crucial, including the creation of rehabilitation and skills development centres.

1.4 On the Activities of the International NGO – Medicins Sans Frontieres

1.4.1 The Panel recommends that Borno State Government undertakes an evaluation of the activities and programmes of the MSF in Borno State, including its Psychosocial Support Program.

2.0 General Recommendations:

2.1 Addressing Prolonged Detention at JIC, Giwa Barracks

2.1.1 Enhancing Processing and Prosecutorial Capacity for Terrorist Suspects

The Panel views prolonged detention as a violation of international and national human rights laws. The Panel recommends to the Nigerian Armed Forces and the Office of the Attorney General of the Federation and other relevant authorities to adopt new procedures in fast-tracking the process of profiling and documentation of detainees, access to legal representation and assistance from the outset of their detention.

2.1.2 The Panel recommends that enhancement of the capacity of the Legal Aid Council to provide legal aid services to terrorist suspects. This includes increasing resources for the legal aid council, increasing manpower, and providing training for lawyers working in the Council in the special area of prosecution of war crimes and crimes against humanity considered as both international crimes and acts of terrorism.

2.1.3 Panel recommends the strengthening of the mandate of the National Human Rights Commission to play an oversight, monitoring and reporting roles in integrating human rights principles in the counter-insurgency operations and the rehabilitation, detention and prosecution of terrorist suspects

2.1.4 Strengthening the Capacity of Judicial Personnel

The Panel recommends the strengthening of judicial capacity through the provision of continuous training and professional development opportunities for judges, prosecutors, and court staff involved in handling cases related to insurgency to address the challenge of long detention of suspected insurgents without trials. This includes training on international human rights standards and effective case management practices.

2.1.5 Enhancing Transparency and Accountability

1. The Panel recommends the enhancement of transparency in the prosecutorial process of terrorists suspects by regularly publishing statistics on the number and conditions of detainees, their legal status, and the outcomes of their cases and implementing mechanisms for independent monitoring and oversight to prevent abuses and ensure adherence to legal and human rights standards are effective steps to protect the rights of detainees.
2. Based on the foregoing recommendation, the Panel urges the NHRC to:
    a. Within six months of the presentation of this report, develop Guidelines that will promote the human rights of detainees and terror suspects in accordance with international human rights standards.
    b. Deploy its powers under section 6(1)(d) of the NHRC Act to conduct quarterly visitations to the Joint Investigation Centre and other Detention Facility holding terror suspects across Nigeria "in order to ascertain the conditions thereof and make recommendations to the appropriate authorities."
    c. Publish an Annual Status Report on Conditions of Detention of Terror Suspects in Nigeria.

2.1.6 Regular Review of Detention Cases

The Panel recommends the establishment of a systematic and regular review process for all cases of prolonged detention without trial in order to aid efforts at eliminating long detention without trials. This review should include intelligent profiling of suspects with a focus on releasing individuals who do not have any link to the insurgency, which will decongest the facilities and save time spent on unnecessary and unending trials.

2.2 Accountability for Human Rights Violations

2.2.1 Developing Accountability Mechanisms for Human Rights

The Nigerian Armed Forces and State Government's should develop accountability mechanisms for human rights violations. The Nigerian Military should designate and assign desk officers that will receive complaints on human rights violations.

2.2.2 Strengthening Oversight Functions

The National Human Rights Commission serves as an accountability mechanism for Human Rights Violations in Nigeria. Hence, there is need to strengthen the relationship between the NHRC and Nigerian Military and State Governments in the North East to enhance these oversight functions.

2.3 Internal Review Process in the Armed Forces

2.3.1 Internal Review process of the Nigerian Armed Forces

The Panel recommends that the Nigerian Armed Forces should strengthen its internal review process to ensure that men of the Armed Forces comply with international best practices in all aspects of their operations. This can be achieved by engaging in a series of activities, programs, evaluations, inspections, audits, compliance reviews, assessments, and surveys. These internal reviews should be conducted periodically to assess compliance, effectiveness, and performance as they are essential for maintaining effective processes and compliance within an institution.

2.3.2 Review and Strengthening of Existing Policies

Reviewing existing policies to ensure alignment with current human rights obligations of Nigeria, legislations and regulations in Nigeria is paramount for accountability for human rights violations. Conducting a gap analysis and assessment of policies and practices currently in place to identify discrepancies and strengthen human rights in military operations.

2.3.3 Transparency in Disciplinary Processes

Encouraging transparency in the disciplinary process of the Armed Forces, involving relevant stakeholders in court martial processes, is necessary for accountability. It is also important that such court martial processes should consider the involvement of relevant stakeholders to ensure that the disciplinary efforts of the Armed Forces are made known to the public.

3.0 Recommendations on Institutional, Policy and Regulatory Reforms

3.1 Considering the critical role of government on adopting Institutional, Policy and Regulatory measures to integrate human rights principles and practices into military and Counter- Insurgency Operations, the panel recommends as follows:

3.2 Institutional, Policy and Regulatory Measures

3.2.1 Institutional Reforms

1. The leadership of the Nigerian Armed Forces should within six months of the submission of this report:
    a. Establish a dedicated human rights unit within the military operations and formations. This Unit will be responsible for providing training, guidance, and oversight on human rights issues. It should be staffed with experts in international human rights law, military ethics, and conflict resolution.
    b. Develop a system for investigating and addressing human rights violations. This system should be independent, impartial, and transparent. It should include mechanisms for receiving complaints, conducting investigations, and holding perpetrators accountable.

2. The National Human Rights Commission should in recognition of its strategic oversight position on human rights in Nigeria:
    a. Cooperate with the Nigerian Military to integrate human rights considerations into their mode of operations and training programs. Human rights principles should be clearly incorporated into all levels of military training, from basic recruit training to advanced command and staff courses. This training should cover latest developments in national legislations, international humanitarian law principles, the laws of war, the principles of proportionality and distinction, the importance of civilian protection and the rules of engagement.
    b. Create more avenues for collaboration with the leadership of the Nigerian Armed Forces. This will help to promote best practices, sharing of information and feedback.
    c. Develop within six months of the submission of this report, a Rapid Response Mechanism on Human Rights Violations by the Armed Forces to ensure early reporting and action by the relevant arms of the military to address complaints of human rights violations.

3.3 Policy Measures

The Panel urges the Nigerian Military to:

1. Develop clear and comprehensive policies on human rights into its operations. These policies should be based on international human rights law and best practices. They should address issues such as the use of force, detention, and the treatment of civilians.
2. Develop and implement a system of accountability for human rights violations. This system should include mechanisms for identifying, investigating, and prosecuting perpetrators. It should also provide for redress for victims and psycho-social support.
3. Promote transparency and accountability in its operations. The Nigerian Military should carry out regular reporting on human rights compliance in military operations and making these reports accessible to the public to ensure transparency.

3.4 Regulatory Measures

1. The National Human Rights Commission should monitor to ensure that the Military aligns national regulations with international humanitarian law treaties and conventions, ensuring that domestic laws reflect global standards.
2. The Government and Military Leadership should implement robust protections for whistle-blowers who report human rights abuses within the military, ensuring they are safeguarded from retaliation.
3. The Nigerian Military should ensure that all military operations are conducted without discrimination based on race, ethnicity, religion, or other statuses, respecting the human rights of all individuals involved.
4. The Armed Forces in collaboration with the Federal and State Governments should prioritize policies that focus on the protection of civilians, including the development of early warning systems and safe zones during Counter-Insurgency Operations.

4.0 Remedial steps that may enhance the professional conduct of military personnel in counter-insurgency operations.

4.1 Ethical Leadership and Command Responsibility

Promoting ethical leadership among military commanders by emphasizing the international law provisions on command responsibility and accountability for the conduct of personnel under their command will ensure caution on the part of the commanders which will encourage

leaders to set a strong example of professionalism and adherence to legal and ethical standards.

4.2 Community Engagement and Civil-Military Cooperation

Fostering positive relationships with local communities through proactive engagement and collaboration by involving community leaders, civil society organizations, and local authorities in planning and implementing operations to enhance transparency, patriotism and legitimacy.

4.3 Use of Technology and Monitoring

Utilization of technology, such as body cameras and GPS tracking, to monitor and document military operations will enhance accountability and provide objective evidence in case of disputes or allegations.

4.4. Support Services for Personnel

Providing adequate support services for military personnel involved in high-stress and high-risk operations, including mental health support, legal assistance, and access to family communication will aid their mental health in operations. In addition, the Armed Forces and the State Government should engage and collaborate with non-state actors in the to develop a system for psycho-social support which will include evaluation, analysis, diagnosis, and treatment for both victims and perpetrators of human rights violations.

4.5 Regular Review and Evaluation

Establishment of regular reviews and evaluations of operational procedures and practices to identify areas for improvement and ensure adherence to professional standards, soliciting feedback from military personnel, legal experts, and human rights organizations to inform continuous improvement efforts.

5.0 Recommendations on Electronic Health Record System

The panel emphasizes the importance of State Health Facilities investing in robust record-keeping and archival systems. This includes the introduction of an Electronic Health Record system in hospitals and healthcare facilities. Such investments would significantly enhance operational efficiency and productivity in government-owned and military hospitals, thereby improving overall healthcare service delivery and secure critical hospital data for

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