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***Mobilization of Domestic Resources: Fighting against
Corruption and Illicit Financial Flows***

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I. Introduction

Illicit financial flows and corruption have long been at the centre of discussions on development in Africa, particularly due to the existence of a wide consensus on their negative impacts on development financing in Africa. It is now so widespread that Africa loses USD 50 billion annually. However, this figure is well below reality due to the difficulty in obtaining reliable statistics, and the secretive nature of such funds.

The African Union's initiative to dedicate the year 2018 to combatting corruption under the theme "Winning the Fight against Corruption: A Sustainable Path for Africa's Transformation" is eloquent proof of the willingness of the African Union to combat poor financial governance, which affects the Continent's inclusive socio-economic development of the, as illicit financial flows are obstacles to productive investments, resulting in distortions in allocations of budgetary resources, and systematically increasing inequalities.

The mobilization of adequate resources is essential in order for Africa to emerge from its weak economic conditions, and increase the level of development of its populations. Indeed, after two decades (80s and 90s) of weak growth with a nearly zero average, Africa has experienced strong economic growth, despite the recent downturn observed with the decline in commodity prices. The average growth rate has been around 5% since 2000, with considerable heterogeneity in growth patterns between countries, at a time when other regions have experienced a decline or stagnation in their economic activity. However, this growth has not substantially reduced poverty and inequality or led to job creation. The processes for industrialization, economic diversification and the modernization of agriculture have also been very limited. Despite progress made, more than 50% of the African population is living on less than USD 1.9/day, that is, about 389 million people (World Bank, 2016). In terms of income distribution, six of the top ten most unequal countries in the world were located in Africa, particularly in Southern Africa, with a GINI coefficient increasing from 0.42 to 0.46 between 2000 and 2010 (African Development Bank, 2012). Africa's infrastructure needs range from USD 130 to 170 billion per year (Authorized Economic Operator, 2018).

On the basis of these findings and in view of the current limited budgetary resources and the scarcity of development aid, African countries should explore options for mobilizing domestic resources to finance productive activities, generate growth and mitigate the increasing social demands as a result of the continuing unprecedented population growth. This should start with the recovery of funds lost through illicit financial flows to invest in the social sectors (education, health, social safety nets, etc.) in order to rapidly harness the demographic dividend, and to place the Continent on the path to rapid, inclusive and sustainable growth. The African Union could address the issue at political level by putting in place a common continental strategy on which national strategies will be anchored, and by advocating for the strengthening of international cooperation in combatting tax evasion, money laundering, crime, corruption, false invoicing and mispricing of imported or exported goods practices.

This paper takes stock of illicit financial flows and corruption in Africa, with a detailed presentation at regional and country levels. It is structured as follows: the first part essentially discusses the importance of domestic resource mobilization, and combatting corruption and illicit financial flows (IFFs) to ensure the sustainable development of Africa. The second part takes stock of the IFFs in Africa based on data provided by the organization, Global Financial Integrity (GFI). The third part addresses the issue of corruption and financial mismanagement in Africa, and the last part proposes recommendations.

II. Resource Mobilization in Africa and Impacts of Financial Flows

Domestic resources mobilization has become crucial in Africa due to the increasingly urgent infrastructure needs and social demand. Low-income countries will need to increase their annual public expenditure by 30% of Gross Domestic Product (GDP) in order to achieve the Sustainable Development Goals (SDGs) (Baum et al., 2017). However, the question that arises is whether these countries, particularly African countries, can do so in the current context marked by scarcity of public resources. The increasing decline in development aid due to financial problems in partner countries, unpredictability and dependence on external funding may limit the flexibility of countries in taking into account their own priorities in the efficient implementation of their development plans.

Conscious of this, the Heads of State and Government expressed the hope that internal sources of financing would be explored to achieve the objectives of the African Union Agenda 2063, and those of the Post-2015 Sustainable Development Goals in order to socio-economically transform the Continent. In this respect, the proposed new tax for regular funding of the Union was adopted, with a 0.2% customs levy on imports. With these funds, Member States will cover 100% of the operational budget, 75% of the programme budget, and 25% of the peace and security budget.

Africa also has other sources and strategies for mobilizing adequate resources. Efforts should therefore be intensified at country level to mobilize further national resources, thereby overcoming dependence on foreign aid. Africa must seek to improve the use of its available financial resources through a real improvement in the efficiency of public spending and good management of financial resources. Financing Africa's transformation requires strengthening public-private partnership and improving the business environment and regulatory framework to further increase investments that are critical to infrastructure financing. The capacities of tax administrations should be strengthened, and the tax bases broadened, while supporting migration from the informal to the formal sector. One option for mobilizing more domestic resources will therefore be to reduce the size of the informal sector, which accounted for 90% of employment outside the agricultural sector, and 38% of GDP in sub-Saharan Africa over the 2010-2014 period (International Monetary Fund, 2017), the second largest in the world after Latin America and the Caribbean. However, the sector should not be seen as merely a niche opportunity to increase tax revenues. The development of the informal sector requires facilitating access to credit, in context of low rate of use of the banking system (20%), through simplified administrative procedures, providing incentives for formalization, and establishing training programmes for operators working in the sector.

Applying only these measures aimed at achieving development goals could prove to be insufficient in the long run. In fact, informality still persists in some developed countries and based on this observation, it would probably take years for Africa to fully ensure that the transition is made. The sustainability of Africa's internal development financing is highly dependent firstly on stopping the Continent's haemorrhage due to illicit financial flows, and secondly, reallocating them for

optimum use in order to achieve the Continent's priority development goals in each sector. A reduction in non-optimal allocation would lead to an increase in the GDP of low-income countries by 0.9 percentage points (IMF, 2017). Consequently, this would free up the additional resources needed to structurally transform economies, combat poverty and inequalities in order to create jobs. These flows could have been used to boost African economies through the positive impacts they could have had on almost all components of domestic demand, including those of the public sector², as well as boosting the external financial position, which would be reflected in improved fiscal and external trade balances. Illicit financial flows also tend to increase intra-country inequalities and global inequalities in development, possibly by widening income gaps between developed and developing countries, whose socio-economic progress is undermined. Some authors have shown that Africa's capital stock would have increased by over 60% if funds leaving Africa illegally had remained in the Continent, while GDP per capita would have increased by 15% (Ndikumana and Boyce, 2012). The ratio of domestic investment to GDP in Africa would have increased from 19% to 30% if the capital stock leaving Africa remained available for investment within the Continent (African Economic Outlook, 2012).

IFFs undermine the development potential of African countries to the extent that they no longer have all the resources required for financing their development. The expansion of criminal activities often associated with IFFs increase insecurity, with harmful effects on economies.

III. Illicit Financial Flows (IFFs) in Africa

1. Focusing on the Concept of IFFs

IFFs in Africa are defined as illegally earned, transferred or used resources moved from Africa to the rest of the world in violation of the laws. Developed countries are often the final destinations of these flows. These financial flows are generally categorized in three groups (see Kar and Cartwright-Smith, 2010; AU/ECA, 2012 for more details).

² Although part of the illicitly acquired funds remain in the Continent, they are earmarked for specific private consumption, with a multiplier effect on the economy that would probably be lower than that of public expenditure in key sectors.

1.1. IFFs and Corruption

Combatting corruption is a key element in improving governance in Africa and achieving structural transformation goals, since corruption leaves the door wide open for illicit financial flows. Corruption has to do mainly with the proceeds of financial malpractices and payment of bribes. Corruption is not only limited to the public sector, it can also originate from the private sector and affects all segments of society. It is, *inter alia*, attributable to weak institutions, ineffective enforcement mechanisms, and vulnerability of public officials. It is estimated that 5% of the world's illicit financial flows stem from acts of active corruption and abuse of power. However, this figure may not specifically reflect the situation on the African continent where the phenomenon is becoming increasingly worrisome.

1.2. IFFs and Criminal Activities

They have to do with proceeds from criminal activities. These include money laundering and fraud in the financial sector, trafficking in persons and human organs, trafficking of arms, drugs and narcotics, counterfeiting and so on. Criminal acts are promoted by a range of actors including criminal networks, private sector, both domestic and international, and public officials (Organization for Economic Co-operation and Development (OECD), 2018). Beyond leading to situations of insecurity and violence on the Continent, these activities substantially reduce government resources, through concealment and laundering of profits by criminal organizations, and could deeply destabilize economies through their interactions with macro- and microeconomic factors, such as poverty and inequalities amongst populations (Merton, 1957, Agnew, 1985).³

³ Economic crisis were due to criminal activities (Yakuza recession with the falsified multiple loans, 1980; American savings bank.

1.3. IFFs and Commercial Activities

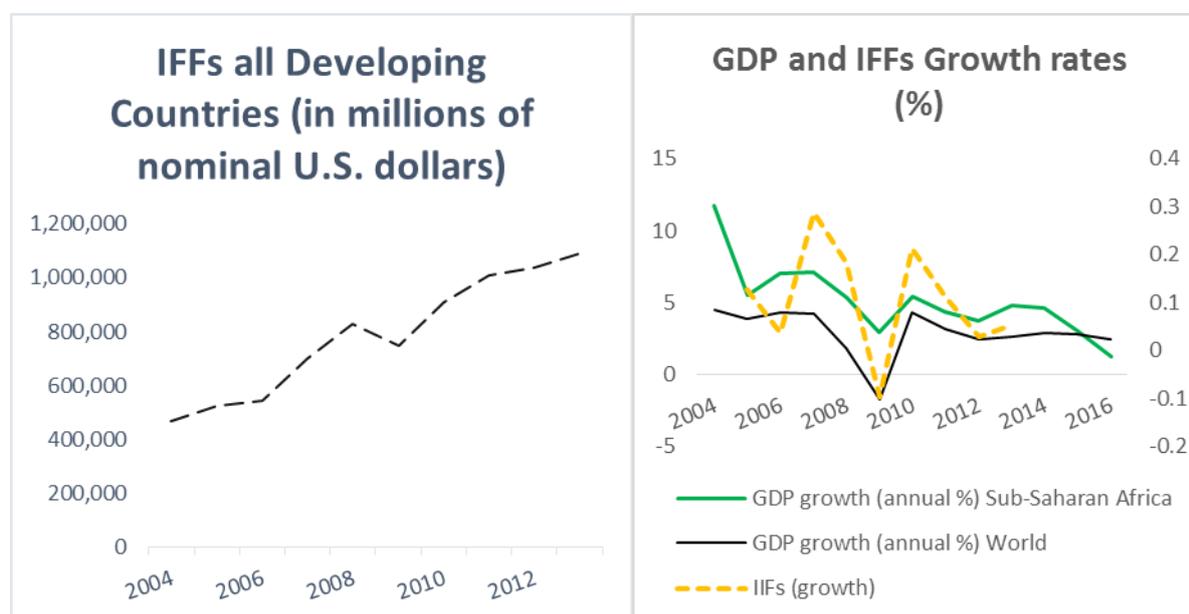
Illicit financial flows resulting from commercial activities serve several purposes such as the desire to hide wealth, aggressively avoid tax, and circumvent customs duties and internal taxes (AU / ECA, 2012).

These financial flows are the result of false invoicing in commercial operations, fraud and tax evasion, non-declaration or under-declaration of accounts and financial information in order to avoid customs duties and tax in general.

1.4. State of Play of IFFs in Africa

Estimates of financial flows vary considerably from one author to another and from one organization to another depending on the methodology and areas covered. However, there is no argument to the fact that these flows reduce the economic potential of developing countries, due to their size, particularly in Africa. Financial flows in developing countries according to data from the Global Financial Integrity (GFI), are estimated at USD 1090 billion in 2013. The nominal rate of increase of these illicit flows between 2004 and 2013 is 9.9%. There is a link between the evolution of global financial flows and the evolution of economic activity, as can be seen in Chart 1, which shows a significant co-movement between GDP growth rates in Africa and the world, and that of the global illicit financial flows around the world. The recession of global activity with the 2008 crisis, for example, was marked by a decline in illicit financial flows from \$ 827 billion in 2018 to \$ 747 billion in 2009. This is related with the dominance in global IFFs linked to false invoicing in trading activities (not less than 84%, Graph 8) and to the fact that trade is highly dependent on global economic activity. Financial flows could therefore reduce or even eliminate the expected growth benefits. False invoicing in commercial operations consist of falsification of price or quantity of imports or exports in order to conceal or accumulate figures in other areas. For example, inducements may include avoiding taxes, avoiding tariffs, transferring a bribe or laundering money (AU / ECA, 2012).

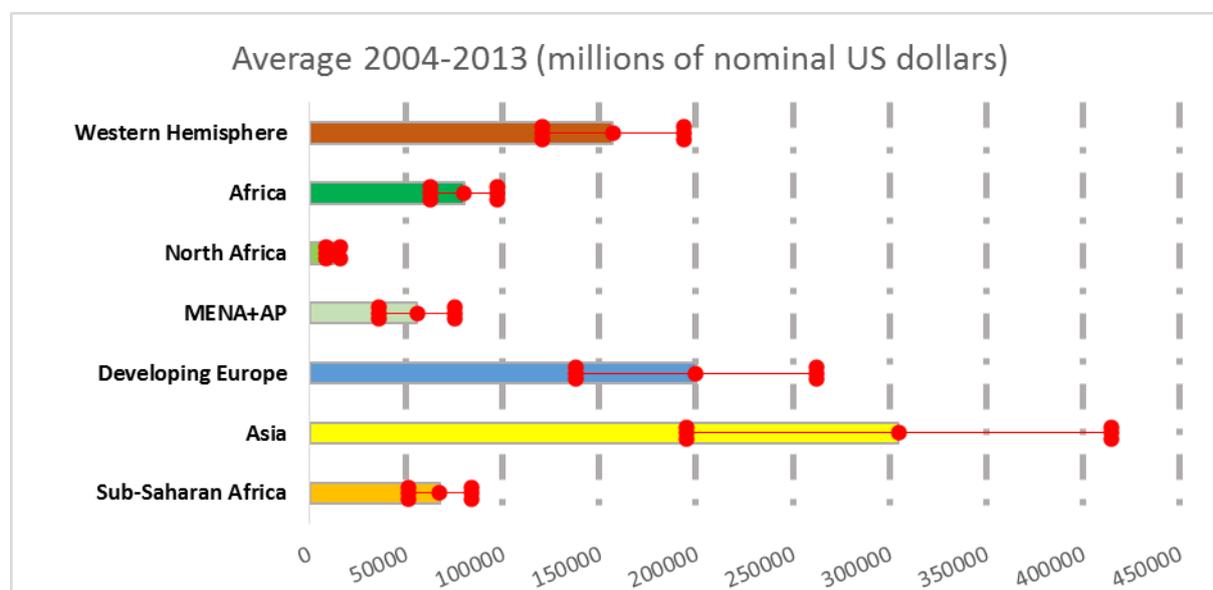
Graph 1: Evolution of IFFs and GDP



Source: Author from GFI data; IFFs not adjusted by inflation, nominal value

Asia is the region where average annual illicit financial flows are higher at 305 billion over the period 2004 to 2013, with a great deal of year-to-year variability. It is followed by the group of developing countries of Europe and the region of Western Hemisphere in other words Latin America with respectively average values of 199 and 157 billion. The average annual financial flows in Africa are in the order of 80 billion and are mainly from Sub-Saharan Africa with average of 67 billion while it amounts to 12.5 billion in North Africa (Graph 2). IFFs in Africa are relatively stable over time compared to other regions, there is relatively little temporal variability. Sub-Saharan Africa contributed 9% of cumulative illicit financial flows between 2004 and 2013. The largest contribution goes to Asia with almost 39% of illicit flows which have passed over the time (see Graph 4).

Graph 2: Illicit Financial Flows around the World by Region



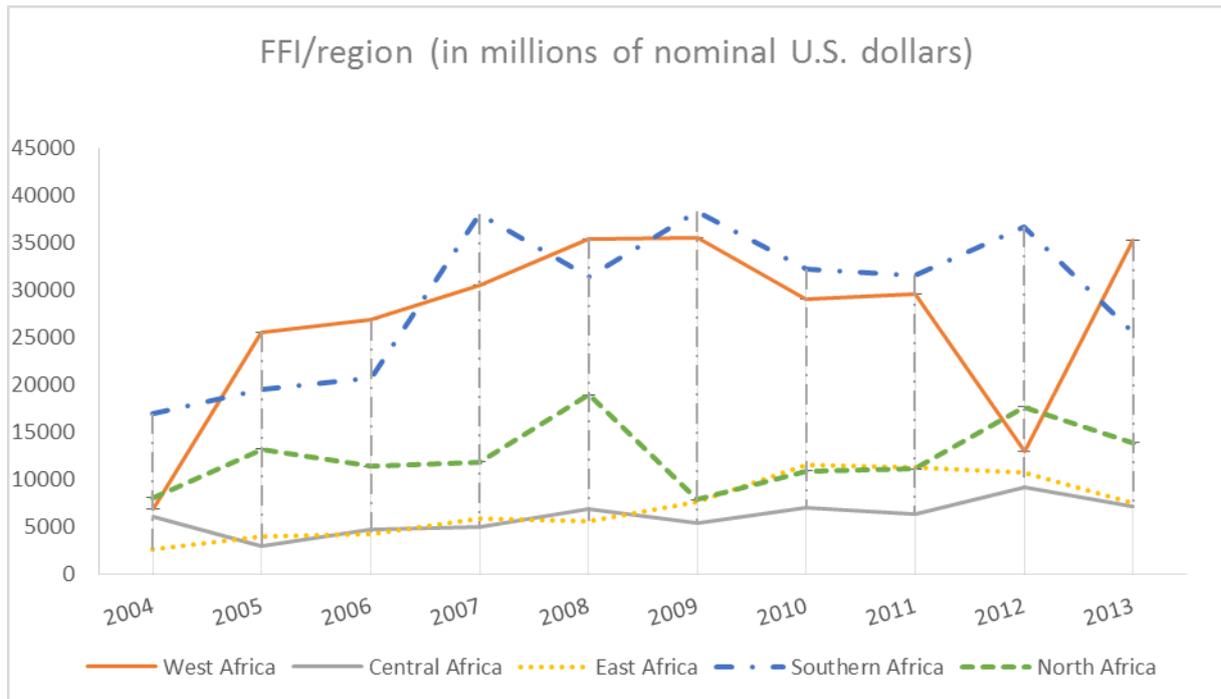
Source: Author from GFI data

At the continent level, there is a great heterogeneity in the geographical distribution of financial flows and in the dynamics of these flows. East and Central Africa have the lowest levels in Africa over the period 2004 to 2013. The Southern and West African region are generally those with the highest amounts of IFFs (Graph 3). These two regions alone account for more than 80% of the cumulative IFFs in Sub-Saharan Africa. These regional statistics hide disparities at the country level. As the scatter graph 5 shows, Nigeria, Togo and Côte d'Ivoire are the countries with the highest levels of IFFs in West Africa. In Southern Africa the most affected countries are South Africa and Zambia. In North Africa we have Egypt and Morocco which are the most affected. In Central Africa, Equatorial Guinea and Congo stand out from other countries by being very affected. In East Africa, Ethiopia has a large part of total IFFs. Financial flows in these countries, which weigh heavily in the amounts of global IFFs in their region, are also marked by high volatility, showing that these flows are often linked to transitional and episodic activities from one year to the next. In general, criminal methods are dynamic in nature, changing in response to global market opportunities and forces (OECD, 2018).

There is a predominance of oil-exporting countries in illicit financial flows in the North African and West African regions. Thus, Nigeria accounts for the largest

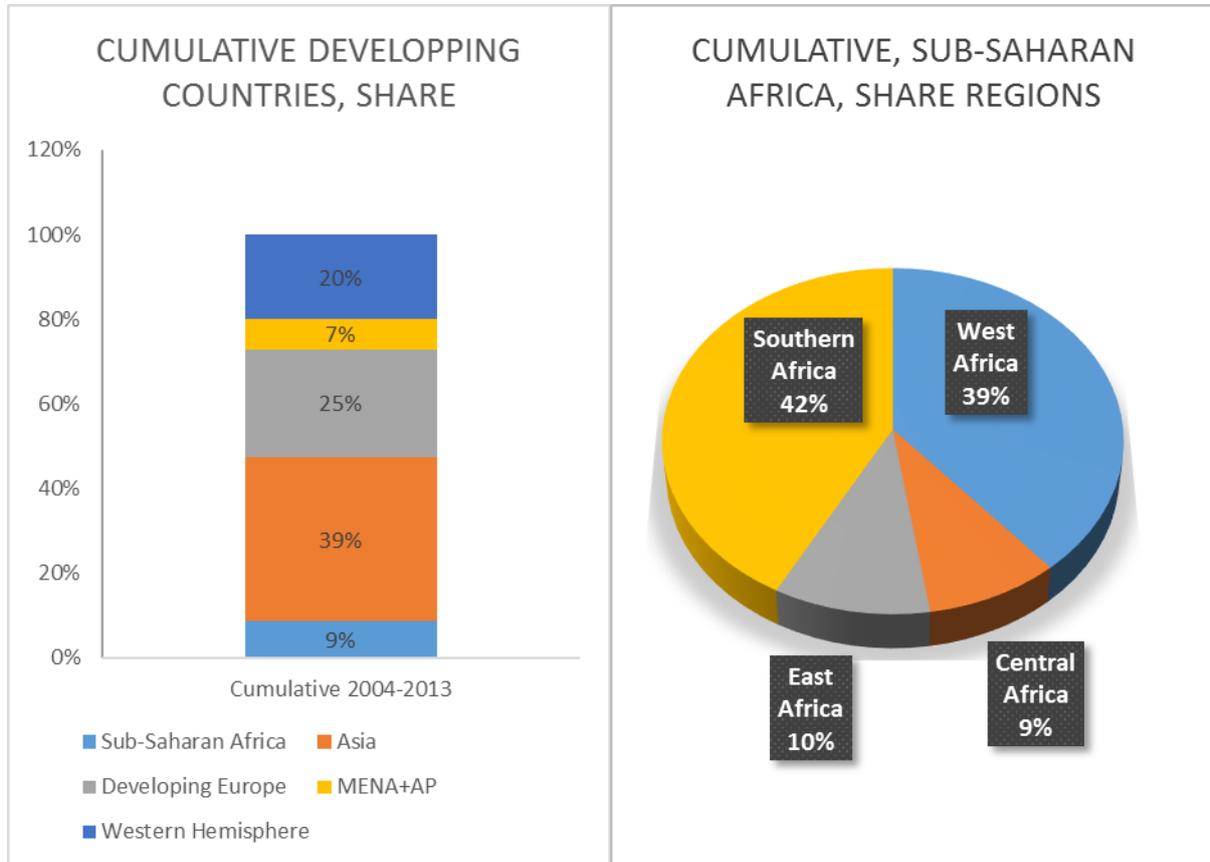
share of illicit financial flows from West Africa, (66.4% of total cumulative flows between 2004 and 2013 for this region). Egypt and Equatorial Guinea also contribute significantly to illicit financial flows from North Africa and Central Africa with respectively 32% and 36% of regional cumulative flows.

Graph 3: Evolution IFFs in Africa by Geographical Region



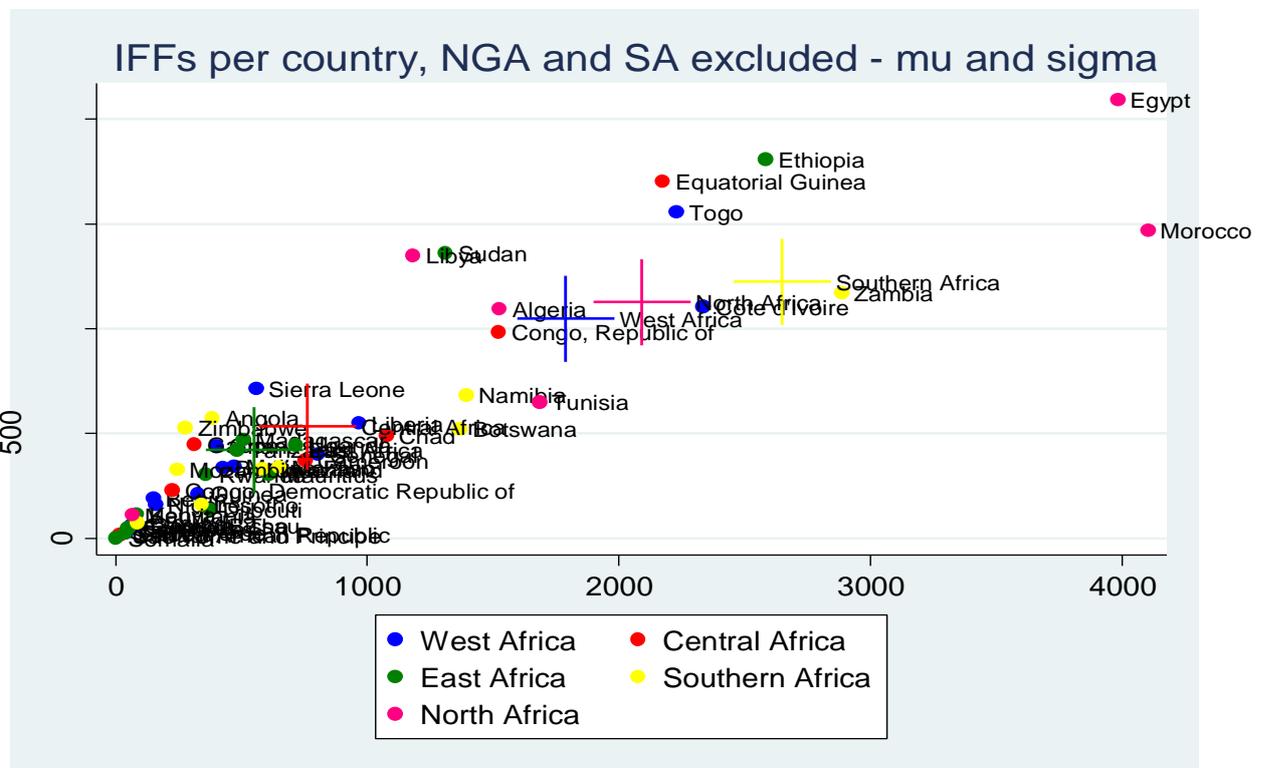
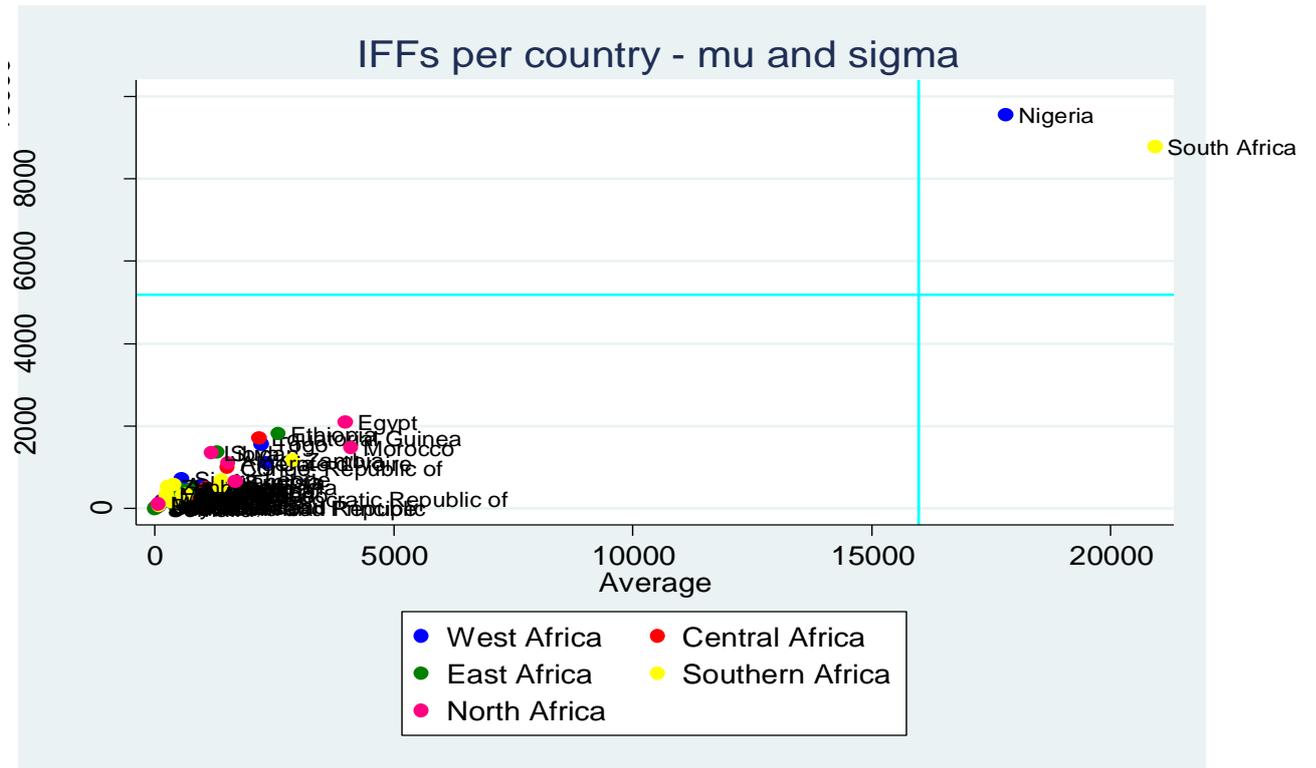
Source: Author from GFI data

Graph 4: Distribution of IFFs (Illicit Financial Flows) in the world and in Sub-Saharan Africa



Source: Author from GFI data

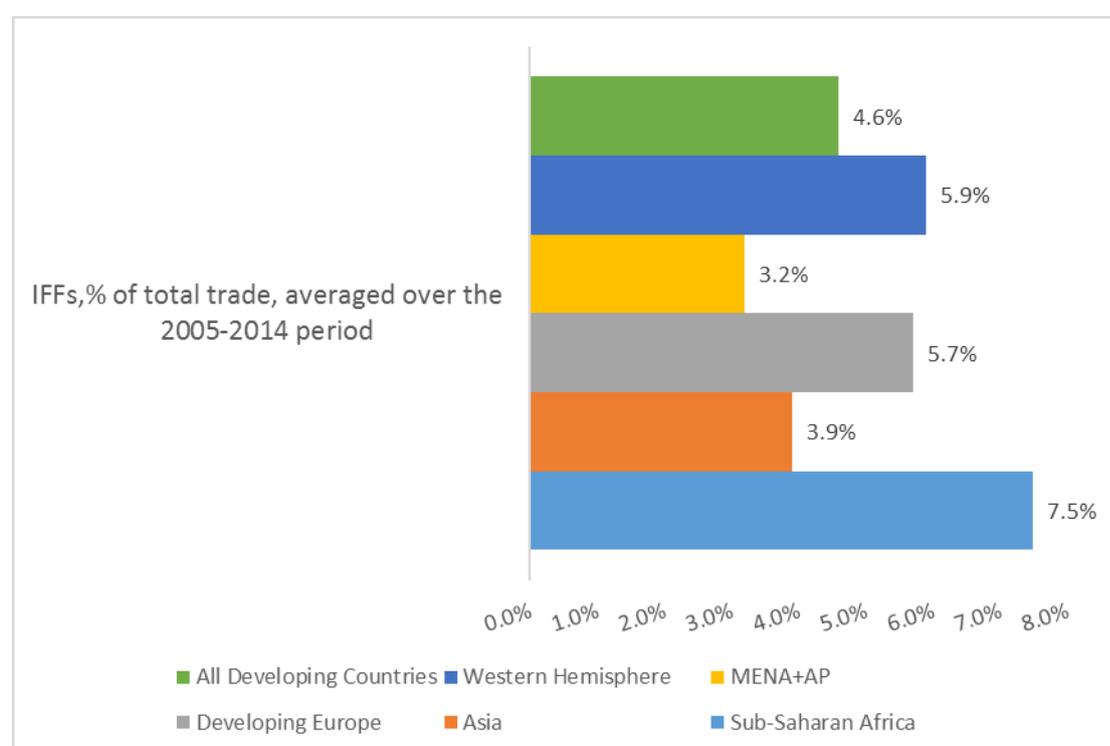
Graph 5: IFFs per country and heterogeneity per zone



Source: Author from GFI data; Note: The signs + represent the average regions; mu = annual average & sigma measures the temporal variability;

However, as previously seen, the amounts of the IFFs are influenced by the size of the economic activity of the countries and regions. In fact, the strongest economies are more subjected to the IFFs. Graph 6 provides the illicit flows share in total trade of regions and also classifies the geographical regions in the world after taking the size effect into consideration. The tendency is to observe that IFFs are higher in Sub-Saharan Africa with 7.5% of its global trade.

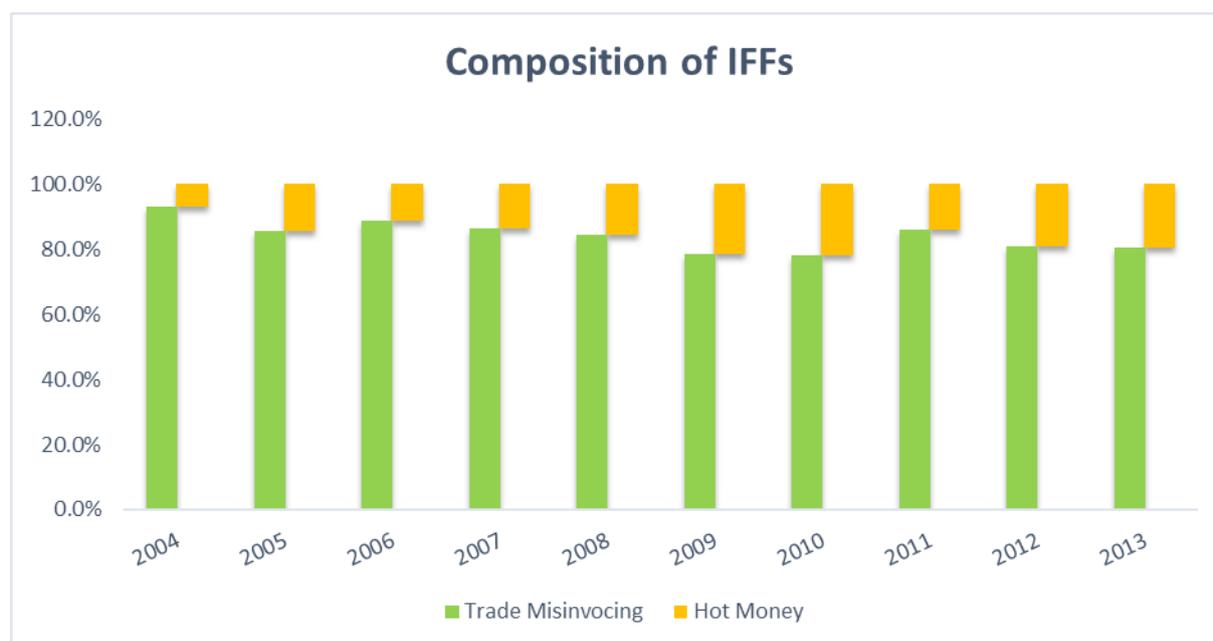
Graph 6: IFFs, % in Trade, averaged over the 2005-2014 period



Source: Author from GFI data; the classification is a priori consistent by deflating by the GDP.

In Africa, this tendency is, on the average, higher for the Central African countries and lower for those of Eastern and Northern Africa if only the flows between developing and developed countries are considered (Sao Tomé & Príncipe, Botswana, Equatorial Guinea, Burkina Faso are the most affected), as illustrated by graph 7, based on the 2014 GFI data. Without taking this distinction into account, the IFFs share of trade is weaker on the average for North African countries (Sudan, Djibouti, Ethiopia are the most affected).

Graph 8: Composition of IFFs



Source: Author from GFI data

IV. Corruption and Governance in Africa

IV. 1. State effectiveness and Corruption

The recognition of bad governance as a factor inhibiting the effective socio-economic transformation of African economies has further increased. Aware of this fact, the decision-makers have accorded an important place to governance in Agenda 2063 of the African Union and have already put in place several initiatives and advocacies in this respect. One of the seven aspirations of Agenda 2063 is « An Africa of governance, democracy, and respect for human rights, justice and the rule of law » (AUC, 2015). It is difficult to measure corruption and bad governance since they often concern activities of secret nature.

This part of the document evaluates governance by focusing on corruption and public management while using the database of the World Governance Indicators(WGI), which consists of a series of indicators for measuring governance,

including an indicator on the management of corruption in countries and another factor on government effectiveness (Kaufmann et al. 2008)⁴.

The data and indicators to measure corruption and governance are generally disputed to the extent that there is no universally accepted norm to measure these concepts. However, this document uses the WGI indicators on management of corruption in countries and on government effectiveness in order to make an assessment in Sub-Saharan Africa. The graph shows a strong correlation between the extent of management of corruption in a country and the effectiveness of its government thus showing that government effectiveness captures well a good part of governance. Corruption facilitates illicit financial flows but also deteriorates the business environment and the reputation of countries and illicit flows of capital from the continent is generally done with the help of some local officials and this tends to further expand bad governance within public institutions.

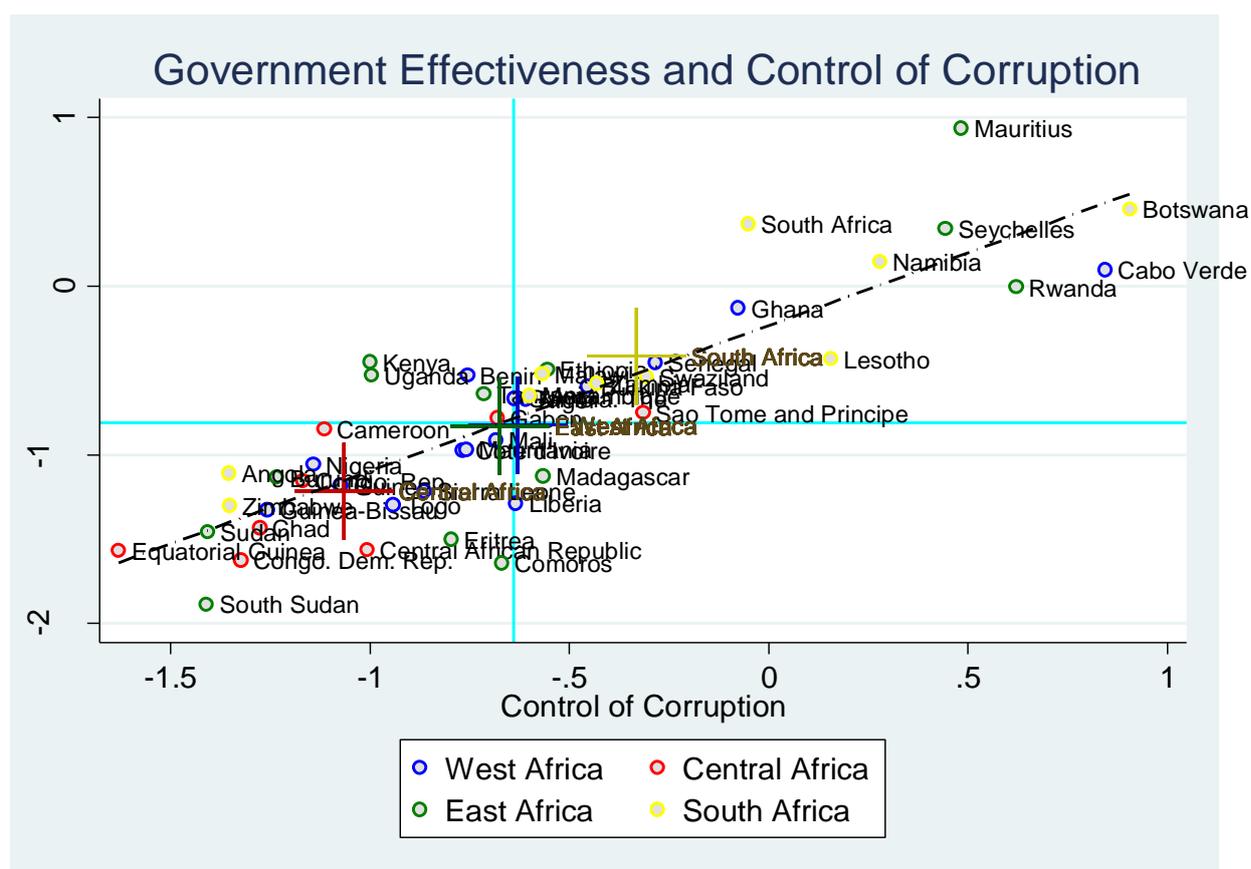
Graph 9 generally presents the situation of Sub-Saharan African countries and geographical areas in relation to governance, defined as government effectiveness and control of corruption. The average index between 2010 and 2015 is presented. The Southern African region generally presents best results on governance with an average score of -0.416, followed by West and East Africa with average scores of -0.833 and -0.822 respectively. Central Africa comes last with an average score of -1.216 considering the criteria of government effectiveness. A great variability of the index on the continent and within the different regions is also observed. According to the indicators used here, the most efficient countries in terms of public management and control of corruption are Mauritius, South Africa, Seychelles, Botswana, Cape Verde, Rwanda and Namibia.

Corruption has become a societal issue because it practically affects all sections and areas, with particularly what is called « *petty corruption* ». It impacts

⁴ The government effectiveness indicator reflects the perceptions on the quality of public services, the quality of the private sector and its degree of independence vis-à-vis pressures, the quality of the formulation and the implementation of policies and the credibility of the government's commitment in its policies. The control of corruption reflects a perception. It indicates to what extent the public authority is at the service of private interests and informs on the phenomena of « capture » of the State by the elites and private interests (Kaufmann et al. 2008). The indicators vary from -2.5 to +2.5 with -2.5 representing the lowest level and +2.5 the highest. The World Governance Indicators (WGI) are published every year by the World Bank Group. They are used by policy makers, academicians and international bodies to evaluate the quality of governance in the country.

negatively on regional integration, particularly trade, as illustrated by graph A.1 in annex which shows the scope of road bad governance in all the commercial roads in West Africa. The phenomenon is observed in all the countries and generally, it has negative impacts on economic activity due to the delays caused which bring about a slowdown in business pace but also due to the losses of revenue generated (State, Traders, Transport Owners, Drivers, Apprentices) which increase trade cost and this can be heavy burdens for the development of activities. These practices are detrimental to the states and the selective nature of the beneficiaries and the frustrations can constitute obstacles to the development of economic activity. These obstacles to economic activities and the creation of stable employment in this sector can push the most vulnerable to resort to criminal activities, creating a vicious circle between corruption and illicit financial flows, inequalities and unemployment.

Graph 9: Corruption & Public Management in Countries and Regions



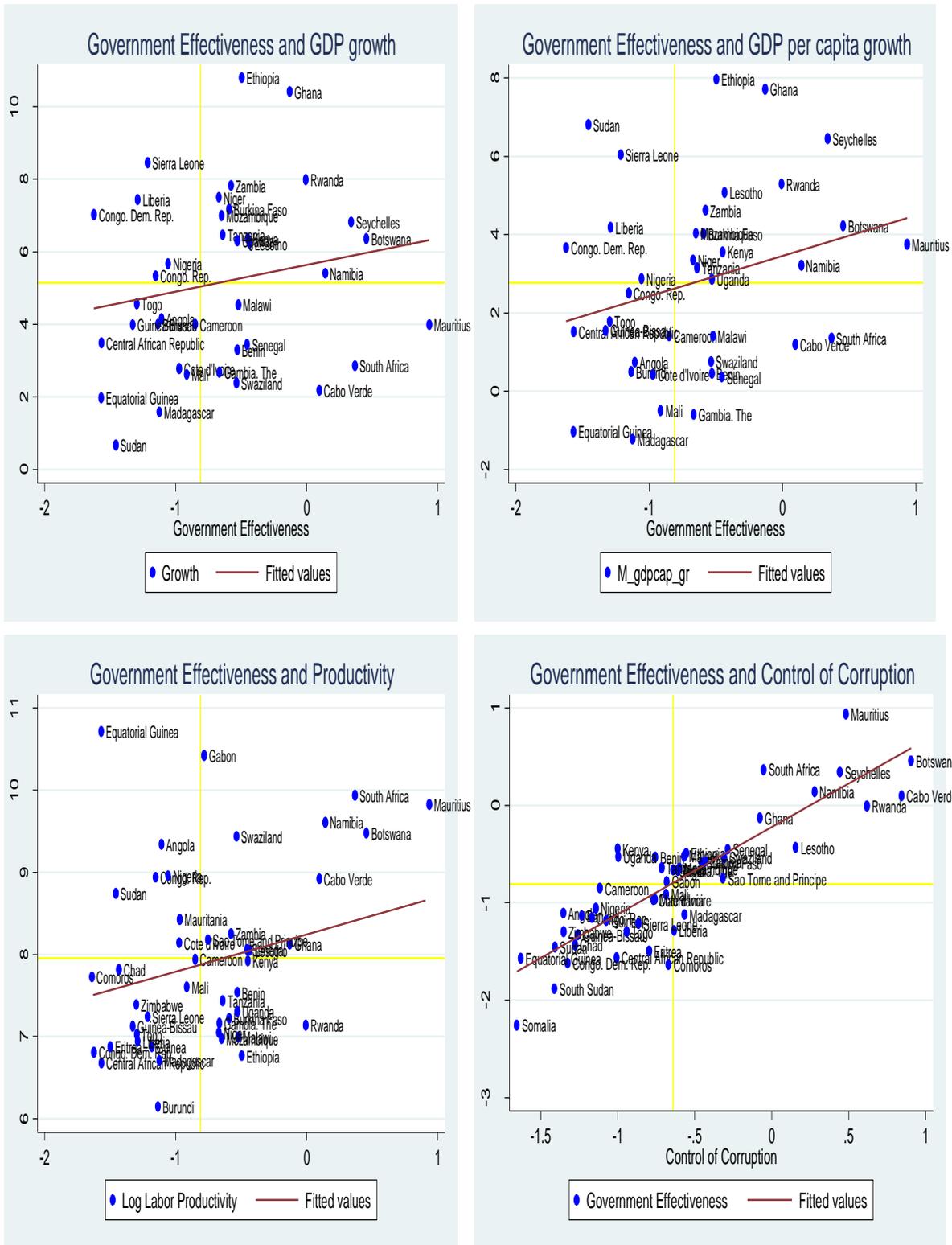
Source: Author from GFI data; Note: The signs + represent the regional averages

IV. 2. Corruption, Governance in Africa & Economic Performance

The quadrants of Graph 10 shows an association between governance, economic growth, increase in the per capita income and work productivity over the 2008, 2010-2015 post-crisis period. The countries with the best scores in terms of government effectiveness and therefore also efficient in terms of corruption control are those who have had the tendency to have the highest economic performances. However, by considering the pre-crisis data, some of these relations become confusing and undoubtedly not lineal. The relation seems to be dependent on the growth level observed and its variability between African countries is sometimes strong at certain periods.

However, the consideration of the effect of governance has showed that the impact of public expenditure on national production becomes higher for health and agriculture expenditure. In fact, production elasticity in relation to agriculture and health expenditure increased from 0.110 to 0.265 and from 0.196 to 0.237 (AUC/ECA, 2018).

Graph 10: Corruption, Public Management and Economic Performance



Source: Author from WGI

V. Conclusion and Recommendations

More than being just an exercise of statistical data presentation, specific and unanimously acknowledged, and also a classification of countries and regions, this document intends to be a warning issued to the authorities to consider the scope of the phenomenon of illicit financial flows, corruption and governance in general.

Financial flows is arousing increasing interest because they constitute net losses which greatly undermine effort at financing Africa's development through the implementation of Agenda 2030. It is high time to stop these illicit flows of resources and to direct them to the financing of programmes in order to revitalize African economies, improve the standard of living of the populations and pursue integration programmes at the continental level with the construction of large-scale infrastructures. The attainment of these objectives calls for strong and formal savings and a consistent capital stock on the continent.

To combat the IFFs, it is necessary to pay particular attention to the following measures and to ensure their effective implementation.

- i) International cooperation and between African countries and Regional Economic Communities(RECs) to control illicit financial flows:

This should start by the sharing of good practices since the countries and the zones are not at the same level in the scope of IFFs and in the implementation strategies for the fight. A local but uncoordinated solution in the fight against the IFFs would obviously only result in the shifting of the underlying problems into the neighbouring countries and regions. Regional integration should be at the heart of the fight against the IFFs.

It is also worthwhile to cooperate, particularly with the external world, in terms of recovery of assets stolen and transferred abroad and this can be achieved by establishing in countries trained human resources who can carry out thorough investigations and bluntly identify the stolen assets, through the collaboration between countries of origin and

destination of the illicit financial flows. It would also be necessary to strengthen the legal frameworks and cooperation frameworks in order to freeze and rapidly confiscate the huge illegally acquired financial stocks. Cooperation in the sharing of fiscal and data information on internationally traded prices of goods and services would allow a reduction in the bad practices related to commercial operations.

- ii) The public administrations and the systems involved in the management of illicit financial flows should also be strengthened (Customs and Security Forces, Tax Departments, Information Services, Financial Institutions and Fiscal Administrations etc.)
- iii) Be equipped with human and financial resources in order to be able to identify the practice of false invoicing on transfer pricing and trade, since quantity and other characteristics particularly aim at avoiding taxes. The AU/ECA High Level Working Group on Illicit Financial Flows reports that only three African countries had established in their fiscal administrations departments in charge of transfer pricing at the time of their study. African countries do not have the official capacity to monitor this problem and are very vulnerable to the effects of this falsified transfer pricing (AU/ECA, 2012).
- iv) Strengthen the role and presence of organizations such as the African Union Convention on Preventing and Combatting Corruption, and the United Nations Office against Drugs and Crime.
- v) Invest more financial and human resources in order to identify and dismantle the networks of criminal activities (Drugs, Arms and Human Trafficking, Poaching, stealing of oil and mineral products etc.) and put in place very dissuasive measures against delinquency and avoid impunity.
- vi) Strengthen transparency in the public sectors, in management and budgetary control and strengthen transparency in the international

banking system. Establish good governance and coordination of policies at the regional level.

- vii) Support the accomplished work through Civil Society Organizations and public bodies fighting against corruption by a change of collective consciences.
- viii) Integrate the existing⁵ initiatives in a coherent global architecture by including at best developing countries in the fight against illicit financial flows.
- ix) Support the creation of a strong and inclusive growth, decent job creation and thus reduce poverty and inequalities to the extent where social, economic and political factors are likely to influence corruption and criminality, sources of the IFFs. It would be necessary to support the initiatives for the fight against inequalities and the strategies for job creation in order to ensure social and economic stability.

The Financial Action Group (GAFI/FATF(Financial Action Task Force)), the High Level Working Group on Illicit Financial Flows from Africa, established at the request of the joint AU/ECA Conference of Ministers of Finance, Monetary Affairs, Economic Planning and Integration of the African Union and the Conference of African Ministers of Finance, Planning and the Economic Development of the ECA and Organizations like OECD, APROSI(Association of Information Systems Professionals) and GFI have also developed a series of recommendations to fight against illicit financial flows. These recommendations are available in the various reports of these institutions and working groups and their implementation, especially the ones adopted by the heads of state, should be pursued and accelerated.

⁵ The Global Forum on Transparency and Exchange of Information for fiscal purposes (OECD), the Multilateral Convention on Mutual Cooperation in Fiscal Matters (OECD), the Initiative for Transparency in the Extractive Industries, the International Action against Erosion of the Revenue Base and Transfer of Profits (OECD & G20), sections 1502 and 1504 of the Dodd Frank Law (United States), the Foreign Account Tax Compliance Act(United States), Automatic Exchange of Information(OECD, G20,G8), Convention on the Fight against Corruption (OECD), the Public Registry(United Kingdom), United Nations Convention against Corruption, Recommendations of the Financial Action Group, the Partnership for Open Government, United Nations Committee of Experts for International Cooperation in Fiscal Matters, the African Forum on Fiscal Administration, the African Union Convention on the Prevention and Fight against corruption, etc.

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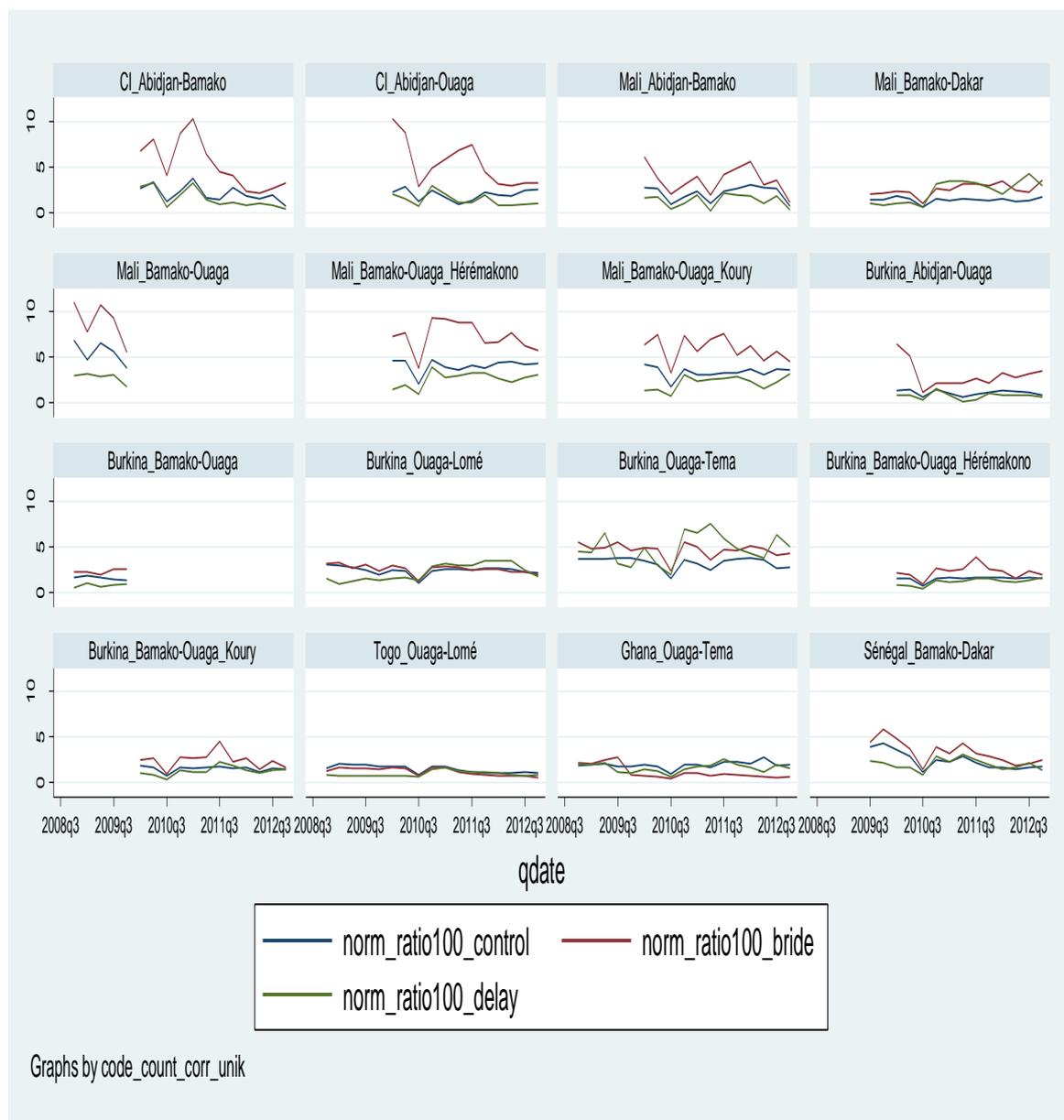
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Annex

Graph A1: Corruption and Governance of the road transport in West Africa



Source: Author from data of the initiative for the improvement of governance of the road transport/Improved Road Transport Governance Initiative (IRTG)