

**REGIONAL KICK-OFF WORKSHOP OF PILOT
ACTIVITIES FOR MEASURING ILLICIT FINANCIAL
FLOWS (IFFS) IN AFRICA**

16-17 JUNE 2021

13:00 – 16:00 GMT +3

Meeting Report

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Introduction

Illicit financial flows (IFFs) are one of the main development challenges for Africa. The leakage is monumental, \$50 billion a year according to the 2015 report of the High-Level Panel on IFFs. It deprives countries of the required financial resources to materialize sustainable and inclusive development. According to a recent UNECA publication, this amounts to three-quarters of the estimated health financing gap to make significant progress on SDG 3 on good health and well-being; one and a quarter times the annual education spending required over 2015–2030 to achieve SDG 4 on inclusive education in Africa; or one-third of the additional \$130–170 billion Africa needs annually to fund infrastructure projects.

These are some indicators to inform the extent of the lost opportunities from this leakage. In addition to these financial implications, IFFs are detrimental to good governance, strong institutions, and the rule of law. The phenomenon is worsening economic governance, macroeconomic stability, social justice, and equality of income and opportunities in the continent. The situation is particularly precarious in the extractive industry, substantially compromising developmental opportunities of commodity-dependent Africa. African countries recognize the issue and are committed to address this development challenge.

Background

The High Level Panel (HLP) on Illicit Financial Flows (IFFs) from Africa, chaired by former President Thabo Mbeki, submitted its report to the African Union Commission/United Nations Economic Commission for Africa (AUC/ECA) in 2015. The report contained 21 recommendations; two specific ones were: i) Study potential methodologies for addressing IFFs; and ii) ECA to produce operational measures against IFFs. In line with these recommendations, UNECA, together with the United Nations Conference on Trade and Development (UNCTAD) and with the cooperation of the United Nations Office on Drugs and Crime (UNODC), inaugurated a new Development Account (DA) project called “Defining, estimating and disseminating statistics on illicit financial flows in Africa” in 2018. The project is aimed at consolidating existing and testing new methodological guidelines for the measurement of indicator 16.4.1, “Total value of inward and outward illicit financial flows (IFFs)”, as well as to build statistical capacity by providing technical assistance and guidance to the pilot countries.

The two custodian agencies of SDG indicator 16.4.1, UNCTAD and UNODC, released a [Conceptual Framework](#) for the Statistical Measurement of Illicit Financial Flows in October 2020. In May 2021, UNCTAD finalised a draft of Methodological Guidelines to Measure Tax and Commercial IFFs for pilot testing, aimed at statistical and other national authorities with a mandate to collect and access relevant information. At the same time, UNODC is in the process of finalising the Guidelines to measure IFFs from extractive activities and illegal drugs markets.

As part of the project implementation, a regional meeting was organized on 16 February 2021, which was attended by over 100 government officials from different organizations in the IFFs ecosystems of 19 African countries. A questionnaire was subsequently shared, which asked the countries to self-assess their knowledge on IFFs, ability to measure the same and finally, express interest in participating in the pilots. Twelve (12) countries expressed interest so far. These are Angola, Benin, Burkina Faso, Cameroon, Gabon, Ghana, Mozambique, Namibia, Nigeria, Senegal, and South Africa. The regional kick-off workshop was planned to bring these interested pilot countries into one platform and share project implementation modalities in each country.

Objectives

The online workshop on statistical methodologies to measure IFFs was well attended throughout by 262 participants, including 227 officials (32 females) from 12 African member States, 15 participants (5 females) from other stakeholders and 20 officials (10 females) of the co-organizers, from Africa and beyond. The objectives of the kick-off workshop were as below;

- Introduce the methodologies and guidelines developed so far by UNCTAD and UNODC;
- Introduce national stakeholders and solicit their presentation of work and views on IFFs in pilot countries;
- Discuss the workplan for implementing pilot activities and present tools for the initial phase of the project (June-November).

The target audience of the workshop were the relevant government entities working in the IFFs ecosystem. These included government agencies and ministries, such as national statistical offices (NSOs), customs and revenue office, tax authority, central banks and financial intelligence centres (FICs), that participated in the regional kick-off workshop. During the workshop, the focal person

from each participating country made a presentation on issues of the measurement of Illicit Financial Flows (IFFs) in the respective country.

The intended outcome of the regional kick-off workshop was to bring national stakeholder of the IFFs ecosystem in a regional platform, present the concepts and methods to measure IFFs, introduce the selected national consultants who would be supporting the project implementation at the country level, and inform the modalities of project implementation in the coming months.

Welcome remarks

The event was organised in the context of the UN DA [project](#) on defining, estimating and disseminating statistics on illicit financial flows from Africa, intended to support countries by developing concepts, methods and national capacity to measure IFFs, particularly for SDG indicator 16.4.1 on IFFs.

Dr. Yeo Dossina, AUC, thanked the co-organisers for continuing the work momentum since the last meeting in February 2021. He reflected that IFFs and domestic resource mobilisation are crucial for Africa's development, especially in the context of COVID-19 challenges, recovery efforts, and financial resource requirements for the vaccination programme. He underscored that external resource mobilisation would also be needed to complement the recovery process in the continent. Under the new leadership of the Commission, AUC recognised the domestic resource mobilisation and IFFs as one of the key priority areas. Accordingly, the Commission was supporting African countries in Inclusive Framework to address the tax challenges from the digitalisation of the economy, together with ATAF. He mentioned that the concluded African Ministers of Finance Conference reiterated the importance of IFFs and domestic resource mobilisation and decided to form an advisory sub-committee. The sub-committee would meet annually to discuss domestic resource mobilisation and IFFs issues to report to the AU organs. The AUC already produced an assessment of country risk profiles in partnership with other organisations, which provided critical insights. He shared that the Commission would also appoint a head of State as a champion to address IFFs and do a mapping exercise to identify all key stakeholders of the IFFs ecosystem at the national level. Dr. Dossina emphasised the partnership with UNECA, UNCTAD and UNODC in the successful implementation of the work of AUC. He reiterated his commitment and interest in this partnership to implement Agenda 2063 and Agenda 2030 successfully.

Mr. Steve MacFeely, UNCTAD, welcomed all participants to the regional kick-off workshop. He assured the participants that the topics and terminologies might sound unfamiliar and complicated initially, but everyone would have a better understanding after the presentations and discussion. He reiterated the importance of addressing IFFs for preventing the enormous amount of financial leakages that the countries were suffering and ensure financing for development. He further explained that the DA project was not for preventing the resource leakage directly but contributing to the process by a better understanding of the extent, magnitude, and mechanism of IFFs to prevent the leakage.

On behalf of **Mr. Bartholomew Armah, UNECA**, **Mr. Allan Mukungu** welcomed all participants. Based on the recommendation of the High Level Panel on IFFs in Africa, which was later endorsed by African Union, countries recognized the importance of measuring IFFs to enable them to address the developmental constraint. He reflected that the opaque nature of IFFs was a challenge and the perpetrators had incentives to keep the phenomenon hidden, which inhibited the ability of countries to monitor this prevalence and implement policies to address them. However, countries are making progress in terms of statistical measurement of IFFs. UNECA, together with UNCTAD and UNODC, are committed to supporting the countries in this endeavour. He stressed that the process of measuring and addressing IFFs would be a continuous and communal effort. As such, political will from the decision-makers and commitments from the key stakeholders of the IFFs ecosystem would have a critical role in ensuring the wealth security of Africa.

Session I: Concepts and methods for the statistical measurement of IFFs

The session introduced the Conceptual Framework for the statistical measurement of IFFs, the UN DA project to support African countries in this work, and methods suggested for the pilot testing of IFFs. The session was moderated by **Ms. Anu Peltola, UNCTAD**, who briefly introduced the topic and welcomed **Mr. Allan Mukungu, UNECA**, for the first presentation of the session.

Mr. Allan Mukungu, UNECA, made the presentation on “UN Development Account project on IFFs in Africa”. Mr Mukungu briefly explained the historical background of the project based on the findings of the Mbeki Panel Report. In line with the recommendations of the Mbeki Panel report, UNECA and UNCTAD initiated the DA project in 2017 to define, estimate and disseminate statistics on illicit financial flows in Africa. Mr Mukungu explained that strengthening the

statistical capacity of countries in Africa to monitor IFFs through an agreed-upon methodology that produces robust, consistent and comparable estimators remained the main objective of this project. Three main outcomes are targeted to attain that objective: Developing guidelines and capacity building materials for the estimation of IFFs (SDG 16.4.1); helping to build data infrastructure for the national monitoring of the 2030 Agenda; and finally, enhancing the capacity to use data to monitor IFFs in support of the national policy to curb IFFs. The main components of the project include: i) Methodological work to review research, harmonize concepts and develop a common methodology to measure IFFs; ii) Capacity building through preparing conceptual and methodological guidelines, training materials and provide workshops; iii) Selection of pilots to test proposed methodology, learn and distill knowledge into publications and training materials; and iv) Dissemination of knowledge and raise awareness by preparing reports and presenting at conferences and events. He reflected that the participants would learn more about the activities accomplished under this project since 2017. As the Conceptual Framework had been developed, the countries could select the relevant methodology considering the country needs and contexts and contribute to the refinement and finalization of the guidelines.

Mr. Enrico Bisogno, UNODC, delivered the presentation on the “Conceptual Framework for the statistical measurement of IFFs”, focusing on the criminal activities side. Mr. Bisogno explained the Conceptual Framework for the IFFs under the auspices of SDG 16.4.1 of Agenda 2030. The definition of IFFs involved a monetary measure of i) International transfers of illicitly earned capital; ii) legal capital transferred internationally for illicit purposes; iii) legal capital transferred illicitly. There are three core elements of this definition: monetary value that is illegal, cross borders and flows in nature. Of the four main types of IFFs, components related to illegal markets and activities constitute the crime-related IFFs. He reflected that the measurement of IFFs might seem difficult, but the estimation of the same was possible in several countries depending on data availability. He reiterated the commitments of UNODC to partner with African countries interested in measuring criminal activities related IFFs.

Mr. Steve MacFeely, UNCTAD, discussed the commercial side of the "Conceptual Framework for the statistical measurement of IFFs". The four main types of IFFs (illicit tax and commercial practices, illegal markets, corruption, and exploitation type and terrorism financing), contain activities that are both illegal and legal but illicit in nature. He informed that UNCTAD focuses on illicit tax and commercial activities to conceal revenues and reduce the tax burden that could be legal or illegal. Like crime-related activities, illicit commercial activities are also hidden in nature,

making the estimation of commercial IFFs difficult. He explained that the difference and delineation of illegal and illicit activities constituted the biggest challenge of commercial related IFFs. He highlighted the key features of the Conceptual Framework of IFFs: i) ability to measure IFFs at the country level to inform national policymaking; ii) comprehensiveness that encompasses all main types of illicit activities that cause IFFs, iii) compatibility with other established concepts and standards from economics and accounting, such as the System of National Accounts (SNA), Balance of Payment (BoP), among others. Currently, UNCTAD and UNODC are implementing the methodology at the country level in several countries worldwide. The pilot countries of Latin America had already tested the methodologies. He congratulated the pilot countries of Africa for participating in the project and stressed that the feedback of the pilot countries in implementing the methodology would be crucial in finalising the Conceptual Framework. He also explained that the project's purpose is a statistical measurement of IFFs. As such, national statistical offices are expected to take the lead in coordinating with other key stakeholders of the IFFs ecosystem.

Session II: Country case studies and issues at stake in Africa

The session, moderated by **Mr. Allan Mukungua** of **UNECA**, consisted of five presentations by Angola, Benin, Mozambique, Namibia, and Zambia to share country experience, inter-agency collaboration, relevant type of IFFs and expectations from the pilot test to measure IFFs.

Countries were asked to share the perception on the below.

1. Which agencies have expertise and data on IFFs in your country? What national initiatives, inter-agency collaboration, plans and strategies to address IFFs have been developed and adopted? Kindly name a maximum of three initiatives.
2. Based on current understanding, which IFFs are most relevant in your country? Which flows, industries, activities, and commodities are most affected?
3. What are your expectations for the pilot project? (e.g., to estimate a particular IFF). Kindly name a maximum of three expectations.

In line with these questions, countries made presentations. The expectations are summarised on page 13, while the mapping of the key stakeholders is given in table 1 of the appendix.

Mr. Ricardo João, UIF, presented on “*Measurement of Illicit Financial Flows (IFFs)- Angola*”. The main types of IFFs in Angola belong to the corruption category. These include embezzlement, corruption in public contracts affecting banking, public and informal sectors. The country established a National Financial Crime working group, an inter-governmental entity coordinating the National Risk Assessment Process and the Mutual Evaluation Assessment process to address IFFs issues.

Mr. Serge Houedanou, & Mr. Antoine Gbenou, Cellule Nationale de Traitement des Informations Financières (CENTIF), made the presentation “*Measurement of Illicit Financial Flows (IFFs)- Benin*”. The predominant types of IFFs in the country include corruption, embezzlement, and illicit enrichment of public officials, tax evasion, and criminal activities, such as drug trafficking, human trafficking, illegal arms transactions, smuggling. To effectively combat IFFs, the country had initiated several reforms aimed at strengthening its legal and institutional arsenal to combat economic and financial offences and money laundering and terrorist financing. The country had initiated measures to mobilise and manage public resources transparently to detect, prosecute and convict all perpetrators of economic and financial crimes with the recovery and confiscation of criminal assets. Some of these include i) transforming the National Authority for the Fight against Corruption (ANLC) into a High Commission for the Prevention of Corruption, ii) strengthening powers and prerogatives of the National Financial Information Processing Unit (CENTIF), iii) creating a Court for the Repression of Economic Crimes and Terrorism (CRIET) to prosecute, judge and recover all assets from the IFFs, iv) strengthening international cooperation through Egmont Group and the Global Forum on Fiscal Transparency to assist the exchange of information for the identification and recovery of IFFs located in foreign jurisdictions. The country confirmed a strong political commitment for the partnership to curb IFFs.

Mr. Nilton Chauque, National Institute of Statistics, presented on “*Measurement of Illicit Financial Flows (IFFs)- Mozambique*”. The main forms of IFFs in the country were related to tax evasion and commercial IFFs. Commodities such as metallic minerals, precious stones, gas and oil were facing IFFs issues. The problem of smuggling wild fauna and flora resources, marine and fisheries resources, and products from the extractive industry became more acute in recent years. There were no initiatives and strategies at the national level yet to curb IFFs. The main challenge was technical, i.e. lack of technical capacity and data availability to measure IFFs. The country expressed strong interest to work with UNECA-UNCTAD-UNODC. It was stressed that the IFFs

measures must reflect national needs and allow the country to make valid recommendations and policy measures to curb this developmental challenge.

Ms. Penelao Ndapandula Kapenda, Bank of Namibia, presented on “*Measurement of Illicit Financial Flows (IFFs)- Namibia*”. The dominant form of IFFs comprised commercial elements of IFFs, such as trade-based money laundering: over-and under-invoicing of goods and services, over-and under- shipment of goods and services, multiple invoicing of goods and services, falsely described goods and services (wrong categorization); cross border transfer of funds under false pretences; and money laundering through cross border transfers. The main contributing sectors are industries, mining, fisheries, construction, and trade. The country had formed an IFFs Task Force for inter-agency collaboration involving Exchange Control, FIC and Customs. A forum with quarterly meetings and mutual agreements to address the risks was also instituted. The country developed a plan to i) increase capacity to administer beneficial ownership information for all companies, ii) employ and strengthen adequate anti-money laundering measures, iii) implement automatic sharing of tax information between countries, iv) support OECD-led initiatives, and v) equip the units with relevant training and capacity and create general public awareness.

Mr. Katuna Sinyangwe, Financial Intelligence Centre, presented on “*Measurement of Illicit Financial Flows (IFFs)- Zambia*”. The dominant types of IFFs include trade mispricing, aggressive tax avoidance, public procurement corruption and public investments. Extractive industries, manufacturing & the public sector were the most affected sectors through corruption and malpractices related to copper, precious stones and metals, consumer goods and government projects. Mr. Sinyangwe reflected that multinational corporations and public sector officials were the main perpetrators of IFFs in the country. The country was yet to adopt a national strategy and plan specific to IFFs but was in the process of adopting a National Anti-Money Laundering (AML)/ Counter Terrorism Financing Policy and Strategy (CTPF). This policy and strategy would address aspects of IFFs. There were no specific inter-agency initiatives solely dedicated at IFFs yet. However, a forum had been created for competent authorities to collaborate and share information on combating financial crimes, such as the Anti Money Laundering Authority and the National Task Force of Senior Officials. Steps that the country already adopted to curb IFFs include i) strengthened tax regime & mechanisms to track output from extractive industries, ii) operationalization of the Financial Intelligence Centre & strengthening the AML/CTPF regime, iii) implementing the Extractive Industries Transparency Initiative (EITI).

Session III: Country case studies and issues at stake in Africa

The session, moderated by **Mr. Douglas Kigabo Bitonda, UNECA**, consisted of six presentations by Burkina Faso, Ghana, Gabon, Nigeria, Senegal, and South Africa to share experience on the challenges and lessons learned in the pioneering work to measure IFFs. Countries followed the same set of questions posed to their peers.

Mr. Placide Some, National Institute of Statistics & Demography, presented on “*Measurement of Illicit Financial Flows (IFFs)- Burkina Faso*”. Key prevailing IFFs in the country include tax evasion and fraud, money laundering, corruption, misuse of public funds, and cyber-criminality. The country had initiated measures, such as the adoption of an action plan in 2017 for fighting against IFFs; ratification of relevant conventions, including measures related to preventions of tax erosion and transfer of benefits; joining relevant forums, including Base Erosion and Profit Shifting (BEPS) and Fiscal Transparency in Africa initiative, among others. The country is also a beneficiary of inspection services from the Fiscal Inspection without Borders (IIFS).

Mr. Maxwell Hlorgbey, Ghana Statistical Service, presented on “*Measurement of Illicit Financial Flows (IFFs)- Ghana*”. The flows that are most relevant for the country include mispricing of import and export trade, cost escalation in extractive industry (petroleum and solid mineral) mining, foreign direct investment (inward and outward), portfolio investment (assets and liabilities), banking and finance, digital and the shadow economy. The country had initiated several measures to estimate and curb IFFs. A group of Civil Society Organizations (CSOs) led by the Integrated Social Development Centre (ISODEC), with support from UNDP-Ghana and Trust Africa and Ford Foundation, approached the Government of Ghana with a proposal to conduct research on IFFs in 2014. It was part of domestic resource mobilization efforts for national development. The Government then authorized ISODEC to take the leading role with the Ministry of Finance to provide non-financial support and use its convening power to build and sustain political and intellectual interests and momentum for the effort. A Team led by CSOs organized the activities. An inter-ministerial committee was set up, chaired by the Vice President of Ghana, who also chairs the Economic Management Team (EMT). Four technical committees were set up for collaboration and information sharing among stakeholders to address IFFs. With this new initiative to pilot the measurement of IFFs, this committee’s mandate could be expanded to deal with IFFs, or a new committee could be created devoted to data, methods and reporting on IFFs.

Ms. Theodora Laban, National Commission for the Fight against Corruption and illicit Enrichment of Gabon, presented on “*Measurement of Illicit Financial Flows (IFFs)- Gabon*”. The main types of IFFs in the country comprised of tax and commercial and corruption-related elements, such as tax evasion and fraud, money laundering related to criminal activities, public procurements, natural resource-related criminality, and illegal exploitation of minerals. Existing national initiatives to curb IFFs include the ongoing design of a National Action Plan (PAN). The action plan was developed based on the UNECA’s latest report on IFFs in Africa. Other relevant initiatives include the diagnostic of governance and corruption issues, and risks of IFFs emerging from the implementation of public policies in 2021, and the national risk profile report on IFFs in Gabon.

Ms. Anne Ibrahim, National Bureau of Statistics, presented on “*Measurement of Illicit Financial Flows (IFFs)- Nigeria*”. The dominant types of IFFs in the country include illegal arms trade and terror financing, trade mis-invoicing, tax evasion, smuggling of agricultural and minerals products, bribery, and corruption-related activities. IFFs affected the country through adverse impact on extractive industry, agricultural sector, domestic and international trade, the financial sector, the public sector administration (security/defence), as well as telecommunications/digital and real estate sectors. The country adopted several measures as an attempt to curb IFFs: joined the Extractive Industries Transparency Initiative (EITI) in 2003, and following that, the National Assembly established Extractive Industries Transparency Initiative as a transparency, accountability and anti-corruption initiative in 2007; signed international treaties and agreements to tackle international tax avoidance and evasion; enacted Mining Act 2007 and Finance Act 2020; initiated voluntary assets and income declaration scheme and bank number verification scheme; signed bilateral treaties with Switzerland, the United Arab Emirates, the United Kingdom and the United States for the return of stolen assets; developed whistle-blower programme, among others.

Mr. Malick Diop, Agence Nationale de la Statistique et de la Démographie du Sénégal, presented on “*Measurement of Illicit Financial Flows (IFFs)- Senegal*”. The main types of IFFs are money laundering, bribery, tax evasion and falsification of business transactions by international companies, incorrect tax returns on turnover and business expenses of formal enterprises, and corruption. The country had initiated several measures to curb IFFs, such as i) developing a national anti-corruption strategy 2020-2024, ii) adopting the Uniform Act No. 2018-03 of 23 February 2018 on the fight against money laundering and terrorist financing (AML/CFT), iii) creating decree No. 2019-1499 of 18 September 2019 on AML/CFT iv) finalising the procedure



manual for the management of mining titles and systematic controls on transactions of mining titles.

Mr. Michael Masiapato, the Financial Intelligence Centre, presented on “*Measurement of Illicit Financial Flows (IFFs)- South Africa*”. The main types of IFFs include corruption, criminal activities, bulk cash smuggling and commercial tax evasion. The country had adopted several measures to tackle the IFFs issues. An inter-Agency Working Group comprised of Task Working Group and Operational Inter-Agency Working Group (IAWG) was formed in 2018. The former is responsible for the receipt and selection of cases requiring a multi-agency, multi-disciplinary approach, while the latter is responsible for the overall coordination and direction of IFFs matters. There are National Risk Assessment (NRA) and Mutual Evaluation (ME) Working Group with several sub-groups. The country developed a working definition and scope of IFFs, and cases are selected based on these criteria. So far, a total of R400m had already been recovered, and several cases were under trial. The country developed recommendations to improve the prevention, detection, and prosecution of IFFs in the country.

The presentations of the pilots provided crucial insights on the types of IFFs, initiatives undertaken, key stakeholders involved, and the expectations of the countries from the regional event and the project overall. The expectations were mainly two types: individual and collective. These are stated below.

1. Peer learning to tackle common and shared regional challenges to curb IFFs;
2. Capacity building of relevant agencies for identification and investigation of IFFs;
3. Training of various methods, practical content indicating different variables for estimating IFFs, and practical cases of IFFs estimation;
4. Capacity building to understand statistics on various components of IFFs, such as money laundering, tax evasion, corruption and the assessment of expenditure that could be assimilated as corporate income tax
5. Training to understand risk assessment, specific cases relating to financial crimes, the asset recovery process, and the informal exchange in the money market.
6. Identification of key stakeholders in the IFFs ecosystem at national and regional levels and partnership to curb IFFs;
7. Experience sharing of combatting measures and action plans to tackle IFFs;

Session IV: Guidelines and way forwards for the pilot countries in Africa

The session, moderated by **Ms. Kathy Nicolaou-Manias, UNECA**, consisted of five presentations: a presentation on *UNCTAD Guidelines for measuring Tax and Commercial IFFs*, two presentations on *UNODC Guidelines for measuring IFFs associated with trafficking activities (focus on drugs + wildlife)*, a presentation on the *Pilot activities – steps, tools and resources* and finally, a presentation on the *Way Forward* for the project implementation to measure IFFs.

The session started with the presentation by **Mr. Bojan Nastav, UNCTAD**, on the *Guidelines on the Statistical Measurement of Tax and Commercial IFFs*. There are several statistical and econometric approaches to measure IFFs. The guidelines provide several options for IFFs measurement, and the criteria for selection include soundness of methods, source data, and the quality of the result. For instance, the trade mis-invoicing generated IFFs could be measured through a Price Filter method and Partner Country method – both providing separate measures of IFFs to check the robustness of the estimate. Several other available methods to measure IFFs include IFFs related to offshore wealth, tax evasion by individuals, and profit shifting of multinational enterprise groups (MNEs), among others. The selection of method would be country-owned and decided. The national authorities would select the appropriate methodology to measure IFFs based on country circumstances, data availability and statistical capacity. The guidelines would provide the necessary tools to measure the selected IFFs by the concerned national authorities. He expressed his keen interest of peer learning from this exercise to refine the methodological guidelines.

Ms. Diana Camerini, UNODC, made a presentation on the *UNODC Guidelines for measuring IFFs associated with trafficking activities (focus on drugs + wildlife)*. Ms. Camerini explained the income generation side of the IFFs, measured as the economic value of an illicit drug market (“market size”) generated by drugs trafficking. The concept follows the frameworks of SNA and BoP. Three main economic aggregates for the calculation include revenues, costs, and profits generated from that particular illicit activity. Illicit net output/income is measured as the difference between illicit gross output and illicit intermediate expenditure. The demand-supply equation balance helps in the process of estimating drug quantities through calculating the import and export-side representing inward and outward IFFs. For calculating IFFs stemming from illicit drug market, the required data or qualitative information are quantities of that illicit drug, price, actors,

and routes. Data could be collected and checked from national and sub national authorities and from bordering countries or origin/destination countries.

Ms. Irmgard Zeiler, UNODC, made a presentation on “*Value chains and illicit financial flows from the trade in ivory and rhino horn*” based on the results from the World Wildlife Crime Report 2020. The estimate was made following a bottom-up approach. The scope of the study was the global supply chains of ivory and rhino horn from source to destination countries to measure IFFs at each stage of this supply chain. Illicit wildlife trafficking is mainly driven by profits like any market, but knowledge on the functioning of the value chains and illicit income is limited, unlike regular markets. The value of wildlife crime comprised of yearly average estimated illicit revenue throughout the entire value chain and yearly average estimated economic loss from taxation, environmental costs, natural resources, and potential tourism losses. The latter might be much higher than the amount of the former. She explained that for estimating IFFs of wildlife crime, it would be crucial to have systematic monitoring of price data to understand market dynamics, information on supply and demand at the country or subregional level and qualitative and quantitative information on trade flows and actors involved in the trade.

Ms. Amandine Rushenguziminega, UNCTAD, made a presentation on “General Project Overview” sharing the timeline and various stages of the project implementation between June and December 2021. Following the regional event in February, 12 countries had expressed interest to participate in the project. The resources available to the national agencies include the Conceptual Framework, methodological guidelines including guidance for national authorities. National consultants were selected to support national authorities in the pilot testing of the measurement of selected IFFs in support of UNCTAD and UNECA. The activities include an IFFs Risk Assessment, mapping of agencies, the formation of a Technical Working Group (TWG) on IFFs, training and resources, data availability review, support during pilot testing, wrap-up meeting and action plan. She introduced the project team who were supporting various components of coordination and technical support.

Discussion, questions and answers

The session addressed issues at stake in the African countries for consideration in the measurement of IFFs and the related pilot activities. There was substantial interest among the participants on the topic. The main questions were of two types: 1) general discussion points relating to the Conceptual Framework, and 2) specific issues on methodology, coverage and specific country contexts.

The following issues were raised during the Q&A sessions:

- The discussion started around the Conceptual Framework, its comprehensiveness, motivation of measuring the IFFs, criteria for priority selection, modalities of implementation and expectation from the projects. It was discussed that understanding the channels of IFFs, such as physical cash, bank transfers, trade mis-invoicing, etc., were crucial. The Conceptual Framework had been developed, and these issues need to be tested to learn from the pilot countries. In terms of priorities, the selection would be made by the country based on the country context; the selection would then inform the appropriate methodology to measure the same. The UNCTAD-UNODC-UNECA priority would be to improve the statistical measurement and capacity of the member States.
- There was a discussion on the issues of informality and the hidden nature of IFFs. The opacity constitutes a significant challenge in measuring IFFs. However, a range of methods would be applied to explore relevant data through triangulation from partner country sources on various types of IFFs to tackle the issue. The Conceptual Framework was comprehensive and could measure all major types of IFFs, including IFFs generating from the informal, non-observed and illegal phenomena.
- Different regions are expected to prioritise different IFFs types depending on their context and priorities. For Africa, there might be higher importance on commodities-related activities compared to other regions of the world. As such, trade misinvoicing could be the type of IFFs selected by most countries.
- There was a discussion on whether and how the illegal activities from the informal sector would be captured and how to differentiate between illegal and illicit activities. The Conceptual Framework would focus on cross border flows. As such, a focus could be

expected to be given to the formal economies. The Conceptual Framework concentrated on commercial activities to delineate the differentiation between the complex combination of illegal and illicit activities.

- The meeting discussed whether there would be a tool to support countries in selecting country priority and whether measures could be included in the SNA. It was confirmed that no tools were available for that purpose, and the selection would be made by the countries based on national priorities, data availability, and knowledge. Also, in terms of the inclusion of established methodologies, it would be a long process, and no recommendations could be expected shortly. Meanwhile, the Conceptual Framework would follow SNA 2008 and BPM6.
- In terms of methodology, an emphasis would be given to statistical methodology compared to econometric methodology. Nonetheless, both would be used depending on country priority, data availability, selection of methodology. A pair of methods would be deployed for ensuring robustness. The guidelines for the statistical measurement of tax and commercial IFFs had a tier-specified methodology. The result from tier 1 methodology would be considered of higher quality and robust than the result from tier 2 and tier 3 methodologies.
- There was a discussion on the alignment and harmonization of the Thabo Mbeki report and this project. The Mbeki report focused mainly on trade misinvoicing, while the Conceptual Framework of this project considers a broader set of IFFs, including trade misinvoicing. As the genesis of this project is the SDG agenda, the project would consider cross-border IFFs. However, domestic IFFs would also be considered for future work. As domestic elements are likely to have less available data, it could be more complicated.
- The Framework includes all types of IFFs, including 1) tax and commercial activities; 2) illegal markets; 3) corruption; and 4) exploitation-type activities and financing of crime and terrorism. IFFs can also be measured separately for income generation and income management. At that point, the intention was to get comments and experiences from member States to refine the guidelines on methodologies. Measurement of corruption would not be attempted in the first phase of pilots because of its complexity.

- There was a discussion on whether the countries implementing the project would look at the legislative and institutional frameworks to deal with IFFs. It was stressed that a solid legislative framework is crucial as a foundation of the efforts to curb IFFs as well as access to required data to estimate the same. Through this project, the countries would have peer learning for a better legal and institutional architecture and data sharing to address the issues of IFFs. After the regional event, the project would implement national workshops involving all key stakeholders. At the national level, it would be possible to map stakeholders, existing legislative and institutional infrastructure, the prevailing gap, and relevant legislative measures to be adopted for tackling IFFs. It was reflected that political will would be crucial for effective implementation of the project and curbing IFFs. Countries might learn from their experiences to enable them to better prepare for the challenges.
- UNECA had carried out research on institutional architecture to curb IFFs in Africa in 2020, and a report based on the research would be published shortly. The report assessed the different institutional arrangements of the IFFs ecosystem that is required to address IFFs effectively. It would also indicate a set of policies and initiatives that the countries might undertake to curtail IFFs. As such, the publication along with other ongoing activities would be synergetic to the implementation of this DA project.

Closing remarks

Mr. Mukungu, UNECA, introduced the focal points from the secretariat and the national consultants to the pilot countries. He also explained that the UN Resident Coordinator Offices (RCOs) would be the crucial implementing partners for the project and the secretariat would work closely with the RCOs. The national consultant would be the bridge between the UNECA-UNCTAD team, the RCO office, and the country to address the challenge of COVID-19 related travel restrictions. The main objective would be to support developing the Inter-Agency Task Force on IFFs for those countries that had not yet established any such coordinating body. He also assured that the national consultants would be in touch with the countries in due course.

Ms. Anu Peltola, UNCTAD, explained that the project work would be country-led. The UNECA-UNCTAD would support the countries partnering with RCOs and UNDP at the country levels.

There would be three phases of this project implementation. The first phase would be the review phase, where key stakeholders would be mapped with enhanced collaboration. An assessment of data availability and statistical capacity would also be made at this stage to select the appropriate methodology of IFFs. In the following phase, training and testing would be made available to the country with a possibility of peer learning from other countries that had employed the same methodology. Finally, there would be a recap phase for sharing of knowledge, lessons learned, and action plan to improve data, statistical capacity, and enhanced investment on statistical infrastructure where necessary. She thanked everyone for their participation.

On behalf of UNECA, **Mr. Mukungu, UNECA** thanked the participants for their active participation and strong support and interest in the project and assured them that all material would be made available in due course. He also thanked interpreters, other colleagues for supporting the administrative and logistics matters. The meeting was then adjourned.

Annexes

Remaining Key Observations, Questions and Answers

There are difficulties in using trade data. Beyond trade practices of IFFs, is there any support or capacity building for NSSs?

There exists a confusion between trade asymmetry and trade mis-invoicing. Currently, trade asymmetries were not filtered out of all parts of trade misinvoicing. These issues would be discussed during the workshop and national capacity building events.

The current project focuses on measuring cross-border flows, but IFFs are also within borders. Can we look at this in the future?

The genesis of this project is Agenda 2030. Within that overarching agenda, the Conceptual Framework is interested in cross-border flows. Several regional commissions have already raised this issue of domestic illicit flows. While UNCTAD-UNODC took note of this point, currently, the project would concentrate on cross-border flows. Also, domestic flows with no cross-border component are likely to have fewer data. As such, the measurement would be more complicated.

Does the Conceptual Framework count trade misinvoicing as both a source of illicit finance (via trade tax evasion) and as pathway for moving illicit finance across borders (as an IFF)? If so, where does it count trade misinvoicing as a source of illicit finance?

The Conceptual Framework covers the entire spectrum of IFFs categories, i.e., trade and commercial IFFs, as well as criminal-side IFFs, such as corruption, illegal markets and extortion-type IFFs. Trade misinvoicing considers only the tax and commercial IFFs and as such, is not necessarily generating income; rather, it serves as a channel (a pathway) for moving financial flows across borders. These flows that are being moved, however, are part of IFFs because they are illicitly transferred, not generated. They can, in turn, also be used in a completely licit manner. The questions of income generation of tax and commercial IFFs and issues of overlap among various types of IFFs still remain to be fully resolved in the upcoming methodological work.

Is there globally any methodology for IFFs by countries?

Will the proposed methodology of IFFs cover the entire value chain?

There are several methods for measuring IFFs. The country would select the appropriate methodology depending on country context, data availability and priority. The UNCTAD-UNODC might provide recommendations. At least two methods would be employed for any IFFs estimation to check robustness. The Conceptual Framework covers the entire spectrum of IFFs categories, i.e., trade and commercial IFFs, as well as criminal-side IFFs, such as corruption, illegal markets and extortion-type IFFs. So, it would cover the entire value chain.

Programme



Programme

Regional Kick-off Workshop of pilot activities for measuring Illicit Financial Flows (IFFs) in Africa

Date	Wednesday 16 and Thursday 17 June 2021
Venue	Online – links to the online venue will be shared at registration
West Africa time (WAT)	11:00 – 14:00
UTC+1 time	12:00 – 15:00
South Africa time and CET	13:00 – 16:00
East Africa time (EAT)	14:00 – 17:00
Language	The meeting will be conducted in English. Interpretation available: English <> French English <> Portuguese

DAY 1 – 16 JUNE (EAT)

Session Chair *Anu Peltola, UNCTAD*

14:00 – 14:15 **Welcome remarks and Agenda**
Bartholomew Armah, UNECA & Steve MacFeely, UNCTAD

Session 1

14:15 – 14:30 **UN Development Account project on IFFs in Africa**
Allan Mukungu, UNECA

14:30 – 15:00 **Conceptual framework for the statistical measurement of IFFs**
Enrico Bisogno, UNODC & Steve MacFeely, UNCTAD

15:00 – 15:30 **Q&A**
All participants

15:30 – 15:45 **BREAK**



Session Chair *Allan Mukungu, UNECA*

Session 2

15:45 – 16:45 **Round I: Pilot country presentations** - Angola, Benin, Mozambique, Cameroon (TBC), and Namibia (10min per country)

16:45 – 17:15 **Q&A**
All participants

17:15 **END OF DAY 1**

DAY 2 – 17 JUNE (EAT)

Session Chair *Douglas Kigabo Bitonda, UNECA*

Session 3

14:00 – 15:00 **Round II: Pilot country presentations** – Burkina Faso, Ghana, Gabon, Nigeria, Senegal, and South Africa (10 min per country)

15:00 – 15:30 **Q&A**

15:30 – 15:45 **BREAK**

Session Chair *Kathy Nicolaou-Manias, UNECA*

Session 4

15:45 – 16:15 **UNCTAD Guidelines for measuring Tax and Commercial IFFs & UNODC Guidelines for measuring IFFs associated with trafficking activities (focus on drugs + wildlife)**
Bojan Nastav, *UNCTAD*, Diana Camerini & Irmgard Zeiler, *UNODC*

16:15 – 16:30 **Pilot activities – steps, tools and resources**
Amandine Rushenguziminega, *UNCTAD*

16:30 – 17:00 **Q&A**
All participants

17:00 – 17:15 **Way forward**
Allan Mukungu, *UNECA*

17:15 **END OF DAY 2**

Participants

List of participants in the Regional Kick-off Workshop of Pilot Activities for Measuring IFFs in Africa

16-17 June 2021

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- Ms. Alexandra N’Gaca, Double Taxation Unit, General Tax Administration, Angola
- Mr. Anderson Vitangaiala, Double Taxation Unit, General Tax Administration, Angola
- Mr. António Luís, Ministry of Finance, Angola
- Mr. Elias Canga, National Bank of Angola, Angola
- Ms. Elsa Pereira, International Cooperation Department, General Tax Administration, Angola
- Mr. Erivelto Bastos, Anti-Fraud Department, General Tax Administration, Angola
- Mr. Evaristo Paxe Anti-Fraud Department, General Tax Administration, Angola
- Mr. Galiano Morais, Financial Information Unit, Angola
- Ms. Gorki Salvador, Ministry of Finance, Angola
- Ms. Isabel Castelo, State Intelligence & Security Service
- Mr. Jivkov Bess, Financial Information Unit, Angola
- Ms. Kélia Ceitil, Exchange of Information Unit, General Tax Administration, Angola
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- Mr. Luís Cardoso, Customs Rules and Procedures, General Tax Administration, Angola
- Ms. Luísa Calheiros, State Intelligence & Security Service

- Mr. Mário Dombolo, Anti -Fraud Department, General Tax Administration, Angola
- Mr. Miguel Guela, Tariffs and Commerce, General Tax Administration, Angola
- Mr. Nhara Melo, Customs Inspection, General Tax Administration, Angola
- Mr. Nicodemos Pinto, Customs Services Directorate, General Tax Administration, Angola
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- Ms. Virgínia Malute, Exchange of Information Unit, General Tax Administration, Angola
- Mr. Ricardo João, Financial Information Unit, Angola
- Mr. Soraya Cardoso, Financial Information Unit, Angola
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- Mr. Ladislau Gomes, Anti- Fraud Department, General Tax Administration, Angola
- Mr. Svetlana Santos, Ministry of Finance, Luanda, Angola

Benin

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Burkina Faso

- Mr. Barro Seydou, Magistrat, Substitut du procureur du Faso, près le tribunal de grande instance Ouaga, Ministère de la Justice, Ouagadougou, Burkina Faso
- Mr. Kabore Mitibkièta Moussa, Magistrat, membre de la Direction des Affaires Pénales et du Sceau, Ministère de la Justice, Ouagadougou, Burkina Faso
- Mr. Kabore Moustapha, Ingénieur Statisticien Economiste, Institut National de la Statistique et de la Démographie, Ingénieur Statisticien Economiste, Ouagadougou, Burkina Faso
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- Mr. Yameogo K. Issaka, Chef de Département chargé de la surveillance multilatérale, Secrétariat Permanent du Comité National des Politiques Economiques, Ouagadougou, Burkina Faso

Gabon

- Mr. Alda Nissa Mpinoboumou Ngoulakia, Cour des Comptes

- Mr. Alex Moutsiangou, Cour des Comptes
- Mr. Anicet OGANDAGA, Direction des Institutions Financières, Ministère de l'Economie et de la Relance Benjamin Mba Ndong,
- Mr. Autorité Nationale de Verification et d'Audit (ANAVEA)
- Mr. Bridon Romaric Bekwissi Itodjangoue, Procureur de la République auprès du Tribunal de Première Instance de Libreville
- Mr. Etienne Tabi Mbang, Groupe d'Action contre le Blanchiment d'Argent en Afrique Centrale (GABAC)
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- Ms. Aki Sawyer, Chair of ISODEC-led IFFs research group
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- Ms. Charlotte Kogli, lecturer, Integrated Social Development Centre (ISODEC)
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Lesotho

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Nigeria

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- Mr. Amarachi Mohammed, Special Control Unit against Money Laundering
- Ms. Anne Ibrahim, National Bureau of Statistics
- Mr. Babajide Fowowe, National Consultant
- Barrister Ibekaku-Nwagwu, Adviser to the President on Justice Sector Reform/
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- Mr. David Nkang Odu, AML/CFT Office, Governors Dept. Central Bank of Nigeria
- Mr. Emuesiri Ojo, Technical Adviser to Statistician-General, National Bureau of Statistics

- Mr. Faisal Dikko, Nigeria Financial Intelligence Unit
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- Mr. Joe De Beer, Statistics South Africa (Stats SA)

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- Mr. Shubert Sinkala, Director Monitoring and Analysis Department, Financial Intelligence Centre

United Nations bodies, specialized agencies and funds

- Mr. Alick Nyasulu, ESCAP, Thailand
- Ms. Aan Mendoz Arosales, UNSD
- Mr. Andrea Antonelli, Senior Economist, Office of the UN Resident Coordinator
- Ms. Ayodele Marshall, ESCAP, Thailand
- Mr. Emmanuel Chinyama, Office of the UN Resident Coordinator, Zambia
- Ms. Eunice Ajambo, Office of the UN Resident Coordinator, Namibia
- Mr. Muryawan, UNSD
- Mr. Pachoud, CNUCED
- Mr. Simao Muhongo, Office of the UN Resident Coordinator, Luanda, Angola
- Ms. Luckystar Miyandazi, Programme Specialist, Tax Inspectors Without Borders - Coordinator for Africa, UNDP, Nairobi, Kenya
- Mr. Simao Muhongo, Office of the UN Resident Coordinator, Luanda, Angola

Inter-governmental Organization

- Mr. Yeo Dossina, Head of Economic Policies, Research and Statistics Division, Department of Economic Affairs, African union Commission, Addis Ababa
- Ms. Manhando, Economist, African union Commission, Addis Ababa

- Mr. Tibor Hanappi, Economist, OECD
- Mr. Michael Stemmer, Economist, OECD

Joint Secretariat

United Nations Economic Commission for Africa (UNECA)

- Mr. Bartholomew Armah, Director, Macroeconomics & Governance Division, UNECA
- Mr. Allan Mukungu, Officer-in-Charge, Economic Governance and Public Finance Section, Macroeconomics & Governance Division, UNECA
- Mr. Emmanuel Ngok, Statistician, African Centre for Statistics, UNECA
- Mr. Mamoudou Sebege, Economic Affairs Officer, Sub Regional Office for Western Africa (SRO-WA), UNECA
- Mr. Abiodun Ffolawewo, Economic Affairs Officer, Sub Regional Office for Western Africa (SRO-WA), UNECA
- Ms. Farzana Sharmin, Economic Affairs Officer, Economic Governance and Public Finance Section, Macroeconomics & Governance Division, UNECA
- Mr. Douglas Kigabo Bitonda, Economic Affairs Officer, Economic Governance and Public Finance Section, Macroeconomics & Governance Division, UNECA
- Ms. Susan Karungi, Economic Governance and Public Finance Section, Macroeconomics & Governance Division, UNECA
- Ms. Kathy Nicolaou-Manias, Public Finance and IFFs Technical Advisor, UNECA

United Nations Conference on Trade and Development (UNCTAD)

- Mr. Steve MacFeely, Head, Statistics and Information Division on Globalization and Development Strategies, UNCTAD
- Ms. Anu Peltola, Statistician, Development Statistics and Information Branch, UNCTAD
- Mr. Bojan Nastav, Statistician, Development Statistics and Information Branch, UNCTAD
- Ms. Amandine Rushenguziminega, Project Officer – Illicit Financial Flows, Development Statistics and Information Branch, UNCTAD
- Ms. Nour Barnat, Statistician, Development Statistics and Information Branch, UNCTAD
- Ms. Carlotta Schuster, Associate Economic Affairs Officer, UNCTAD

United Nations Office on Drugs and Crime (UNODC)

- Mr. Enrico Bisogno, Chief, Data and Statistics Section, UNODC
- Ms. Diana Camerini, UNODC
- Ms. Irmgard Zeiler, UNODC
- Ms. Atuwani Aagbermodji, UNODC
- Mr. David Ravaux, UNODC

Table 1: List of stakeholder agencies

Country	Agency
Angola	<ul style="list-style-type: none"> • General Attorney; • Criminal Investigative Service; • Financial Intelligence Unit • Bank of Angola, • General Tax Administration • Customs Services Directorate • International Cooperation Office, Ministry of Finance
Benin	<ul style="list-style-type: none"> • Institut National de la Statistique et de l'Analyse Economique (INSAE) • Cellule Nationale de Traitement des Informations Financières (CENTIF) • Agence Nationale de Surveillance des Systèmes Financiers Décentralisés (ANSSFD) • Direction Générale des Douanes et Droits Indirects (DGDDI) • Direction Générale des Participations de l'Etat et de la Dénationalisation (DGPED) • Autorité Nationale de Lutte contre la Corruption (ANLC) • Direction Générale des Impôts • Brigade Economique et Financière
Burkina Faso	<ul style="list-style-type: none"> • General Directorate of criminal justice and ministry of Justice • National office for treatment of financial information (CENTIF) • Office of customs, • Revenue Authority, • High Authority of state control and fight against corruption (ASCEL-LC), and • National Anti-corruption Network (RENLAC).
Gabon	<ul style="list-style-type: none"> • National Agency for Financial Investigation (ANIF), • National Department of the Bank of Central Africa (BEAC), • Action Group against money laundering in Central Africa (GABAC), • Bank Commission of Centra Africa(COBAC)
Ghana	<ul style="list-style-type: none"> • Ghana Statistical Service • Financial Intelligence Center • Bank of Ghana



	<ul style="list-style-type: none"> • Ghana Police • Ghana Revenue Authority • Petroleum Commission • Minerals Commission • Registrars General Department • ISODEC / Tax Justice • University of Ghana
Mozambique	<ul style="list-style-type: none"> • National Institute of Statistics • Bank of Mozambique • Commercial Banks • Tax Authority • National Directorate of Customs • Ministry of Economy and Finance • Chambers of Commerce • Ministry of Industry and Commerce • Ministry of Agriculture • Ministry of Mineral Resources and Energy
Namibia	<ul style="list-style-type: none"> • Bank of Namibia: Exchange Control and Legal Service Department • The Financial Intelligence Centre • Inter-Agency Collaboration (IFFs Task Force including Exchange Control, FIC and Customs)
Nigeria	<ul style="list-style-type: none"> • National Bureau of Statistics, • National Drug Law Enforcement Agency (NDLEA), • Nigeria Customs Service (NCS) • Nigerian Ministry of Finance • Economic and Financial Crimes Commission (EFCC) • Independent Corrupt Practices Commission (ICPC) • Central Bank of Nigeria, • Federal Inland Revenue Service, (FIRS) • Nigeria Extractive Industries Transparency Initiative • Department of Petroleum Resources, • Nigerian Ports Authority, • Administration of Criminal Justice Monitoring Committee under the Ministry of Justice
Senegal	<ul style="list-style-type: none"> • Agence nationale de la Statistique et de la Démographie du Sénégal • Cellule nationale de traitement des informations financières (CENTIF) • Extractive industry transparency initiative (EITI) • Direction générale des douanes



South Africa	<ul style="list-style-type: none">• Inter-departmental Working Group on AML/CFT• Statistics South Africa• Police• Reserve Bank• South African Revenue Services• Financial Sector Conduct Authority (FSCA)• National Treasury (NT)• Financial Intelligence Centre
Zambia	<ul style="list-style-type: none">• Financial Intelligence Centre,• Zambia Revenue Authority,• Bank of Zambia,• Ministry of Mines,• Zambia Statistics Agency,• Zambia Institute of Policy Analysis and Research

