

Illicit Financial Flows Research Series

1. Illicit Financial Flows and the Regulatory Framework for Mineral Exploitation Arrangements in Cameroon

by Tamasang, C. F.

Illicit Financial Flows Research Series

This a paper, in a series of research studies on Illicit financial flows focuses Cameroon, a country which has been termed Africa in miniature known to be one of the leading countries in the continent in natural resources endowment and mineral resources in particular. The paper focuses on the identification of gaps in existing regulatory framework regarding critical governance benchmarks, in particular disclosure principles in mineral resources exploitation arrangements for instance, and how these can be improved upon in order to check IFFs in Cameroon. To effectively diagnose these, the contents analysis method is utilized to critically analyse regulatory provisions on disclosure related issues and other primary data from field research.

<http://iffoadatabase.trustafrica.org/cgi-bin/koha/opac-detail.pl?biblionumber=997>

2. Illicit Financial Outflows: A legal Analysis of International Trade in Ethiopia

By Yimer, G. A.

Illicit Financial Flows Research Series

This legal research, a study in the illicit financial flow researches series by TrustAfrica identify the limitations in legal rules controlling illicit outflow in Ethiopia. The study applied desktop as well as empirical legal research (socio-legal research to explore how the laws have been applied by relevant government authorities and what limitations the officials face in implementing the laws). The research indicated that illicit financial outflows have already become a hindrance to fighting poverty in Ethiopia and revealed how the existing laws have failed to control the illicit transfer of funds. The findings of the research indicate that the main sources of illicit outflows in Ethiopia relate to gaps or defects in the legal framework that regulate transfers of funds out of Ethiopia. The investment laws focus on attracting foreign direct investment with very little practical relevance to control illicit outflows.

<http://iffoadatabase.trustafrica.org/cgi-bin/koha/opac-detail.pl?biblionumber=998>

3. Institutional Capacity and Illicit Financial Flows: Lesotho

By Lehobo, L.

Illicit Financial Flows Research Series

This paper in the illicit financial flows research series by TrustAfrica, seeks to address the problem of substantial knowledge gaps on IFFs in Lesotho. The paper conceptualizes IFFs, corruption and reviews institutional capacity as well as the effectiveness of anti-corruption agencies in curbing corruption. It assesses the institutional capacity of the DCEO and court cases of corruption involving PEPs and analyses the nexus between corruption and IFFs on the basis of the cases and gives recommendations to enhance institutional capacity within the DCEO.

<http://iffoadatabase.trustafrica.org/cgi-bin/koha/opac-detail.pl?biblionumber=999>

4. Proactive Procurement and Monitoring and Evaluation Activities: Principal Mechanisms for Addressing Illicit Financial Flows (IFFs) in Liberia's Extractive and Renewable Industries

By Tarway-Twalla, A. K.

Illicit Financial Flows Research Series:

This paper, in a series of illicit financial flows research studies by TrustAfrica assess the ability of IPP and M&E as principal mechanisms that could address IFFs out of Liberia. It reveals that the role of PP and M&E in preventing IFFs would have limited the weakness of concession agreements in the extractive and renewable concession sectors during the signing of the first rubber agreement with Firestone in 1926, the consummation of the first iron ore contract in 1945 and the signing of the first timber concession contract in the early 1960S. The lack of human and material capacities and government commitment which are at the centre of development of transparency initiatives against financial mismanagement fuelled a weak procurement and monitoring and evaluation that perpetually embraced the long history of IFFs in the country .The study attempts to address the problems of IFFs through proactive procurement and M&E activites. Lack of adequate procurement and M&E of concession contracts in the extractive and renewable industries has implications for the level if IFFs in Liberia.

<http://iffoadatabase.trustafrica.org/cgi-bin/koha/opac-detail.pl?biblionumber=1000>

5. In the Shadows: Illicit Financial Flows in Nigeria's Oil Sector

By Ayodele, B. and Bamidele, O.

Illicit Financial Flows Research Series

This paper, in a series of illicit financial flows research studies by provide an insight into the shadows of illicit flows in the Nigerian oil industry and investigate the dynamics and channels of the flows. It reveals the major actors involved in the haemorrhaging of the illicit financial flows and highlights the gaps and challenges within the oil governance regime and gives mechanisms to respond to the flows. The analysis also takes into consideration of the concept of illicit financial flows and how Nigeria's background and current conditions relate to it. It also reveals the main actors and measures have been employed in dealing with the flows.

<http://iffoadatabase.trustafrica.org/cgi-bin/koha/opac-detail.pl?biblionumber=1001>

6. Thin Capitalisation and Illicit Financial Flows in Africa: A Case of Zambia's Mining Sector

By Chileshe, C. and Chata, H.

Illicit Financial Flows Research Series

This paper, in a series of illicit financial flows research studies by TrustAfrica provides a case study of Zambia's mining sectors and seeks to ascertain the extent to which thin capitalisation may be prevalent and to establish how it is affecting tax revenues for the Treasury. A combination of positivist and interpretivist epistemological approaches are employed to, not only ascertain existence and effect, but to also bring out the various contextual issues that predispose the mining sector and demonstrates how they affect national revenue collection. In part, the study evaluates the scope and scale of these IFFs relative to mining sector activities as a whole insofar as data is available. Key recommendations relate to the need to create institutional structures that will ensure that thin capitalisation in mining and other sectors is well understood, and mechanisms introduced to manage the practice.

<http://iffoadatabase.trustafrica.org/cgi-bin/koha/opac-detail.pl?biblionumber=1002>

7. Investigating Illicit Financial Flows in Zimbabwe's Lithium Mining Sector

By Maguwu,F.

Illicit Financial Flows Research Series

This paper, in a series of illicit financial flows research studies by TrustAfrica identifies potential IFFs involved in the lithium mining sector in Zimbabwe. It investigates the quantities of lithium exported by Bikita Minerals and identify possible leakages in the production and exportation of the mineral. It also gives policy recommendations to curb the aforementioned IFFs and promote local enterprises participation in extractive industry value chains.

<http://iffoadatabase.trustafrica.org/cgi-bin/koha/opac-detail.pl?biblionumber=1003>