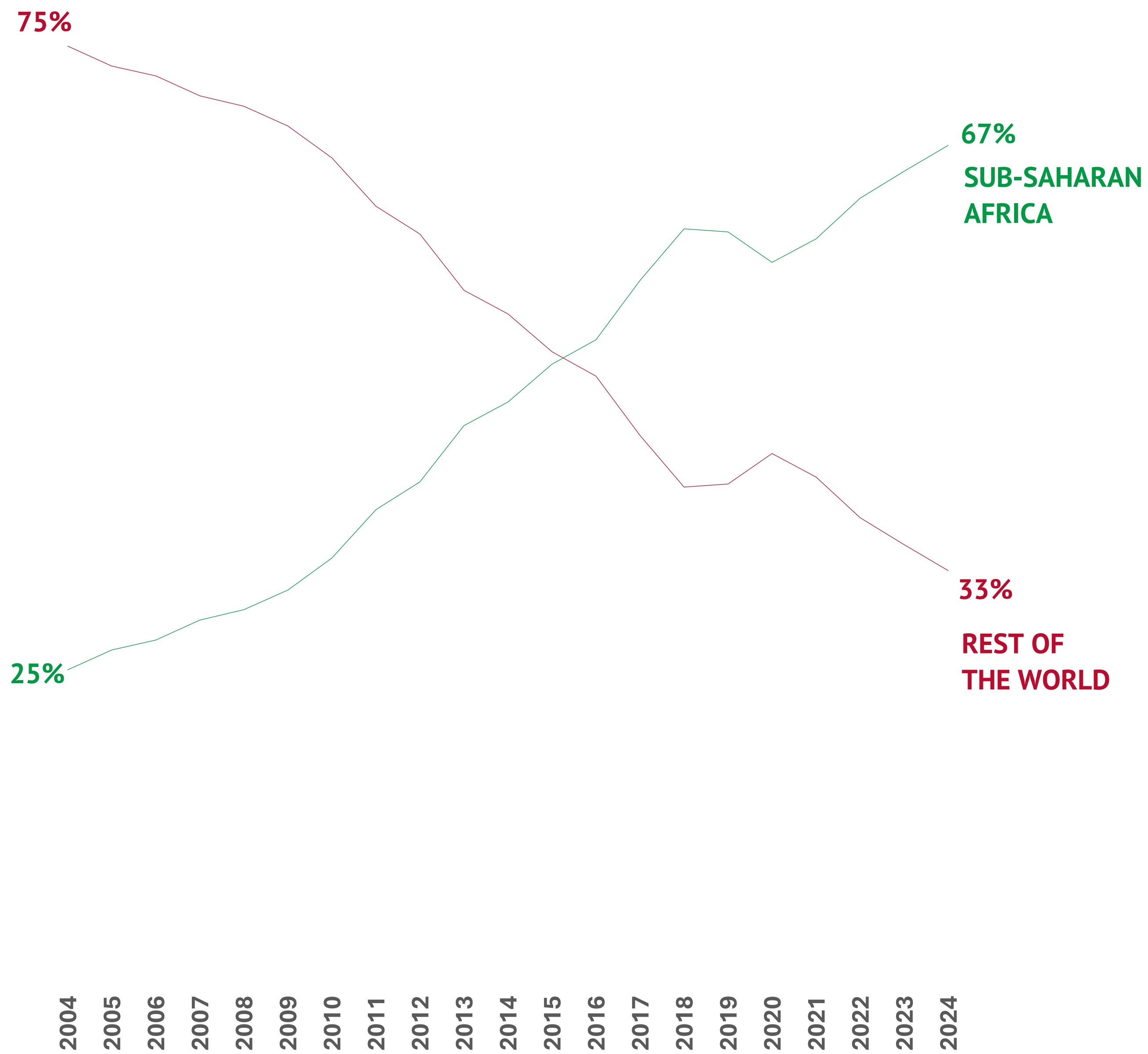
WHEN WILL THE INJUSTICE STOP?

HOW TWO DECADES OF FAILURE AND INJUSTICE BY HIGH INCOME COUNTRIES (AND THE INSTITUTIONS THEY CONTROL) HAVE HARMED AFRICA

WHERE THE WORLD'S EXTREMELY POOR LIVE, 2004-2024



MAIN REPORT FINDINGS:

FINDING 1: Africa's **share of global poverty** has jumped from **25% to 67%** in just 20 years.

FINDING 2: The **Debt Crisis** was created by **four major international factors** outside of Africa's control: rich country Quantitative Easing, Africa's exclusion from the world's COVID-19 response, the Russian invasion of Ukraine and the IMF's discriminatory allocation of SDRs. It is devastating even the strongest African countries and over **97% of the 303 million people living in a debt distress country are African.** Debt servicing payments from sub-Saharan Africa cost nearly $2 billion a week, more than is received in aid.

FINDING 3: Growing **Aid Discrimination** means sub-Saharan African countries received just **one in six dollars** of bilateral ODA funding in 2022 even though two-thirds of the world extremely poor live there. This bias means Africa has missed out on **over $400 billion since 2016** alone.

FINDING 4: The sub-Saharan African region contributed the least to climate change yet is the most vulnerable to its impacts due to **Climate Injustice**. Africa is also deprioritised for climate finance. On average a person living in sub-Saharan African today produces **30% of the CO2 emissions of an American in 1870.**

FINDING 5: **Tax Injustice** means that despite more African natural resources being utilised since the SDGs began (over a third of a trillion dollars more), sub-Saharan African GDP/capita has fallen. African minerals powered much of the global tech boom but since 1976, sub-Saharan African GDP/Capita has grown the same in an average year as the US has in an average day. **Since 2016, over $130 per African has been lost in profit shifting by multinational companies,** whilst rich countries block a UN tax convention

FINDING 6: The impact of these injustices means that since the SDGs started, over 10 million more African children are out of school, **20 million more African children are in child labour, 60 million more Africans are living in extreme poverty and 45 million more African children go hungry**. At the same time, world GDP has increased by $17 trillion, and we have created two new billionaires a week.

FINDING 7: The future impact of these injustices will also be devastating with education budgets per child in Africa **now half the level of the 1970s.** Burundi allocates a higher percentage of its government budget to education than Switzerland yet more is spent on just three days of education of a child in Switzerland, than the lifetime of a child in Burundi. This cannot lead to a more equal world.

Leaders of rich countries, their central banks and international institutions must acknowledge their contribution to the huge recent increases in extreme poverty in Africa and the major crisis African countries and African children now face. *They must end the injustices on debt, aid, climate and tax including balancing the discriminatory 2021 SDR issue to cancel debt, adopting a new 0.3% GNI target for ODA to sub-Saharan Africa, giving Africa its share of climate finance, and supporting the UN tax convention.*

FOREWORD:

"As the evidence in this report demonstrates, this generational crisis is a direct result of a series of discriminatory global decisions and choices that have gone largely unchallenged by those outside of Africa, a direct result of our collective failure to act.

Africa today is trapped in unrepayable debt with a system of global tax abuse that robs us of our resources, is subject to discriminatory aid allocations and faces colonial-era decision-making structures within global financial institutions, all of which bleeds Africa dry, costing us trillions of dollars annually. This is not merely an economic tragedy; it is a profound human rights violation.

This underreported and growing scandal is one of the issues of our time.

Africa should be priority number one for the upcoming IMF/World Bank Development Committee and G20 Central Bank meetings. Rich countries, and the international institutions they control, must face up to how their actions have caused this crisis and act with the urgency the situation requires.

More African children have died from extreme poverty since the SDGs began in 2016 than all the military deaths of all countries in World War Two put together.

This report looks at the issues of debt, aid, climate and tax injustices in turn and sets out simple, affordable steps that the world could easily take. Each section has been written so you can see the evidence, review the trends and reach your own conclusions. If you like it, please share it.

For too long, the injustices against Africa have been hidden. It is time for that to change. It is time for Justice for Africa.

Peter Kwasi Kodjie,
All-Africa Students Union Secretary General

This report is produced by the Justice for Africa campaign, the All-Africa Students Union, the Global Student Forum and the 100 Million campaign and was written by Samuel Adonteng, Owain James, Peter Kwasi Kodjie, Winnie Nyandiga and Georgia Potton. It is an extract of a wider report 'Unequal Education, Unequal Future' written with input from over 20 student and youth activists across Africa and around the world. It details the scale of the education crisis in Africa, the injustices driving it and how to end it. The Justice for Africa campaign is being directed by the Justice for Africa steering committee Kelvin Nsekwila, Scholastica Pembe, Beathi Benedax, Eunice Ngwe, Francisca Awa Mbuli, Kate Mallory, Esha Kode, Aminu Danlami Gamandi, Ewelle Sylvester Williams, Edwin Flourish Kollie, and Rebecca K. G. Nyamndo. For more information or if you have any questions, please visit https://www.100million.org/justice-for-africa or email justiceforafrica@aasuonline.org

Source for cover graph: ***World Bank***

"The only purpose of power is to serve with the courage of one's conviction that all people in the world have rights that must be respected."
Amina J Mohamed, Deputy Secretary-General, United Nations

DEBT INJUSTICE

Annual debt servicing costs for low and middle income countries in sub-Saharan Africa have trebled in just a decade to $100 billion a year (*Figure 2*). This is now more than is spent on education in sub-Saharan Africa[1].

In 14 African countries debt servicing has increased by over 500% since 2011 in constant USD[2]. This means a huge portion of government budgets, ***worth $80 per African each year,***[3] are now spent on debt servicing (more than double bilateral ODA to sub-Saharan Africa)[4].

HOW DID THE DEBT CRISIS DEVELOP?

The origins of the debt crisis are from the period of reckless lending after rich country 'Quantitative Easing' when governments created new money to prevent a liquidity crisis (a shortage of money in the economy).

There have been two major rounds of quantitative easing by rich countries this century, the first in 2008-2011 was worth over $2.5 trillion in the US and UK alone[5] and the second during the COVID pandemic worth over $5 trillion in high income countries, much of it to their banks[6].

These quantitative easing programmes were not trivial sums, the latter helped increase the global money supply by 30 percent in just two years[7]. The knock-on effects on Africa are shockingly under researched but it is clear the first issue in 2008-2010 led to artificially cheap credit.

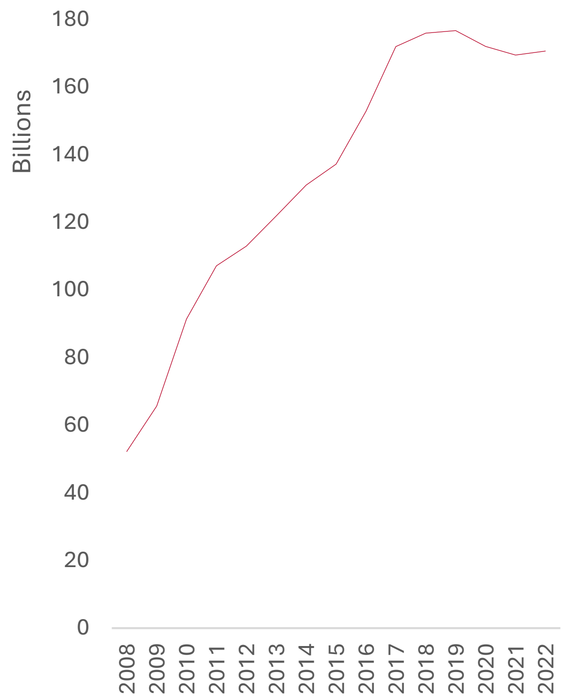
Rich country governments bought their own government's bonds from their own country's banks. This boosted the income of rich country's banks, and their shareholders, and gave them much more money to lend. Banks sought to utilise their trillions in extra resources and so there was a huge rush in rich countries lending money by making bond purchases across the developing world.

The price of borrowing fell and the volume of government debt to private companies sharply increased *(Figure 3)* to a reckless level that could not withstand interest rates later returning to normal. There was also extra lending by multilaterals and governments with China joining high income countries in lending large amounts.

FIGURE 2: DEBT SERVICING COSTS, LOW AND MIDDLE INCOME SUB-SAHARAN AFRICA, CURRENT USD, 2011-2023

Source: *World Bank*

FIGURE 3: PRIVATE DEBT IN SUB-SAHARAN AFRICA, CURRENT USD



Source: *World Bank*

Interest rates started to climb from 2015, particularly for African countries who were then hit by a succession of global crises including the world's incredibly unequal response to the COVID-19 pandemic. The invasion of Ukraine led to a huge fuel price surge and the "*greatest global food security crisis of our time*"[8] which was exacerbated by the worst droughts in four decades that "*would not have been possible without climate change*"[9].

These series of crises and the second round of quantitative easing drove up interest rates. Though all countries were impacted, it created a perfect storm for lower income countries who were much more vulnerable to these crises and had been left out of global responses. We consider four key issues in turn.

1) THE WORLD'S UNEQUAL RESPONSE TO COVID

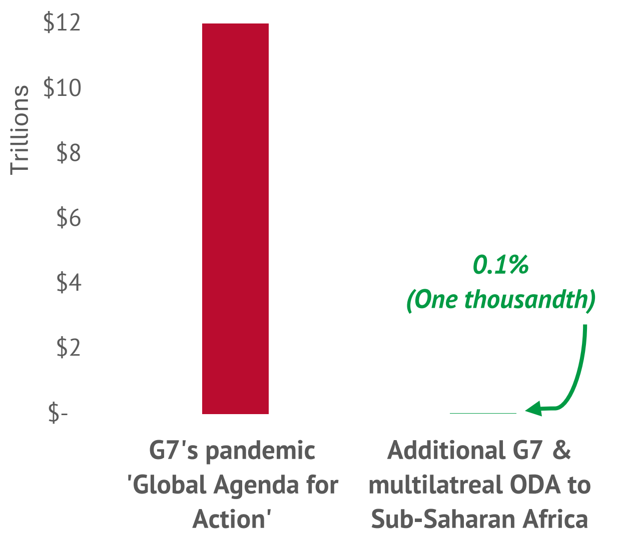
The COVID pandemic decimated the income that the loans were expected to generate. **Even by the end of 2024, low and middle-income country economic activity is projected to still be five percent below pre-pandemic projections[10].**

Everyone was affected by COVID, but the world's unequal response ensured Africa suffered twice over. A major cause of the acute debt crisis now is that sub-Saharan Africa was shockingly ignored in the G7's $12 trillion 'global agenda for action'[11] pandemic response, receiving just 0.1% of it in increased aid (ODA) in 2020[12] (*Figure 4*). The airline industry bailout alone was six times larger[13]. **For just one week of the G7 COVID emergency funding, all low-income country debt could have been cancelled[14], but it was not.**

Rich countries also hoarded vaccines whilst simultaneously choosing to reject African requests to at least share how to make the vaccines for over a year (blocked by Germany, UK and Switzerland)[15]. The 'skyrocketed'[16] revenues of rich country Pharma companies may be why; together Moderna, BioNTech and Pfizer made $1,000 profit every *second* in 2021[17].

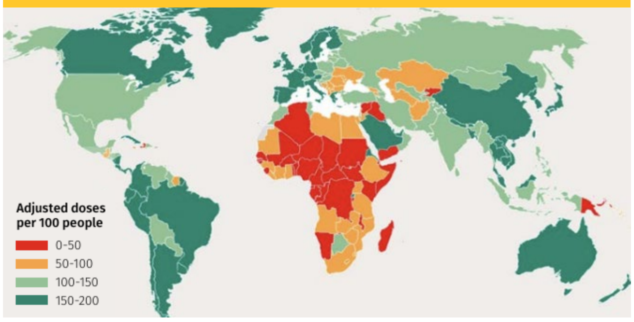
Humanity faced a common enemy like never before with COVID-19, but our response was to leave the poorest countries to fend for themselves and block access to the medical research. The resultant vaccine apartheid[18] against Africa could not be clearer (*Figure 5*) and had economic as well as human consequences.

FIGURE 4: G7 GLOBAL AGENDA FOR ACTION & ADDITIONAL ODA TO SUB_SAHARAN AFRICA



Sources: US Government & OECD

FIGURE 5: PRIMARY DOSES COVID-19 VACINE ADMINISTERED PER 100 PEOPLE, SEP 2022



Source: OWID, WPP

2) SECOND ROUND OF 'QUANTITATIVE EASING'

By the second set of rich country quantitative easing during the pandemic there was already a sovereign debt crisis so lending to Africa did not increase. However, the huge growth in the money supply had an inflationary impact "*two to four times larger than those of conventional monetary policy*"[19].

The subsequent additional rise in US interest rates to counter the inflation, caused a major depreciation in the value of African currencies which fell by a sixth between January 2022 and July 2023[20]. With 60 percent of public debt held in USD[21], this alone led "*to the region's rise in public debt by about 10 percentage points of GDP on average*"[22] in 2022. Central banks increasing the global money supply by 30% (but creating it only in richer countries) has had an impact on the debt crisis in Africa and it must be rectified.

"The world faces a catastrophic moral failure in equal access to the tools to combat the pandemic."
Dr. Tedros Adhanom Ghebreyesus, Director-General, World Health Organization, February 2021

3) SPECIAL DRAWING RIGHTS DISCRIMINATION

The effect of quantitative easing (QE) might not have been so one sided if all countries were able to increase their money supply. The IMF recognised that lower-income countries, who also had a liquidity crisis, could not do QE so the IMF decided to act like a central bank for the world and issue $650 billion in **Special Drawing Rights (SDRs)**.

Though a far smaller amount of money than the trillions rich countries created for themselves, it was still significant and looked like much-needed good news for low-income countries during the pandemic.

However, after boasting about supporting vulnerable countries, *Figure 6*, the UK and other rich countries that control the IMF decided shamefully to keep most of the money for themselves. *Figure 7* shows how much the SDR allocation was worth per person, **$20 per African and 19 times more per European.**

The IMF Managing Director and French President tried to persuade rich countries to reallocate 15% back to lower income countries. After two years this was finally agreed but not all countries have paid it, it is under IMF direction and African per person IMF allocations will *still be* less than 10% of Europeans (way below the infamous US three-fifths clause)[23].

When the IMF acts like a central bank for the world, creating money with an emergency issue of SDR, allocating it this way is simply discrimination. It should have been ringfenced for lower income countries, or distributed by population, but it was not.

Who made this decision? The very same rich countries who benefited. High income countries have enough votes to control the IMF. The UK and Belgium alone have more IMF votes than all the 48 sub-Saharan African countries, as they have since colonial times[24].

This was not only immoral but made the debt crisis much worse; by not allocating it equally African countries lost out on $83 billion[25]. If the SDRs had been ringfenced for the low and lower middle-income countries unable to do QE, African countries would have received $192 billion, enough to cancel all low-income country debt in Africa[26]. **It is an injustice that can only be corrected by a balancing SDR issue.**

FIGURE 6: UK GOVERNMENT RELEASE ON SDR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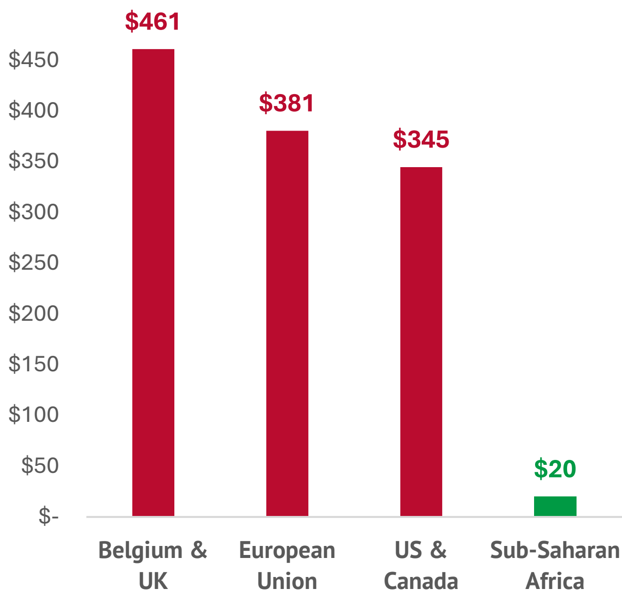
News story

Chancellor and G7 Finance Ministers agree milestone support for vulnerable countries

Chancellor Rishi Sunak and his G7 counterparts today agreed to back proposals for vulnerable countries to receive further financial support during the global pandemic (19 March).

Source: UK Government

FIGURE 7: IMF SDR ALLOCATION PER PERSON



Source: International Monetary Fund & World Bank

"It [an emergency SDR issue] will particularly help our most vulnerable countries struggling to cope with the impact of COVID-19"
IMF Managing Director, Kristalina Georgieva

"In any national political system, we would reject the notion that rich people should have more voting power than poor people, and more influence over economic policy decisions. We would see this as corrupt and morally repulsive. And yet such plutocracy is normalised in the World Bank and the IMF."
Dr Jason Hinkel

"We need to reform a morally bankrupt global financial system. The system was created by rich countries to benefit rich countries. Practically no African country was sitting at the table of Bretton Woods Agreement; and in many other parts of the world, decolonization had not taken place. It perpetuates poverty and inequalities."
UN Secretary General, Antonio Guterres

4) INVASION OF UKRAINE

A fourth crisis has been Russia's invasion of Ukraine which has had major consequences, further driving up inflation in commodity and food prices[27].

In East Africa, the World Food Programme reported the price of a local basket of food had increased by more than 55 percent in a year[28] following the invasion of Ukraine. (This was also exacerbated by the impact of the climate crisis which must also be considered an external factor, see *page 18* for more on climate).

A 2024 ODI report on the impact of the Russia-Ukraine war on Africa estimates African annual GDP losses will be greater than $7 billion and that "*Global commodity price increases also prompted an increase in interest rates in high-income countries, which in turn triggered capital outflows, exchange rate depreciation and higher borrowing costs for many African countries"*[29].

Further losses from additional conflicts are expected but the data has not been released yet.

MAINLY CREATED OUTSIDE OF AFRICA

It is clear this is a debt crisis mainly caused by factors outside of Africa. Many African governments should not have borrowed that scale of money, but it is clear that the returns on the investments have been devastated by these major factors outside of African government control.

Sometimes by design, sometimes by indifference, the actions of the richest countries have created in the last decade the largest debt crisis in history and young people in Africa are paying the price.

The IMF, and the rich countries controlling the IMF, must recognise their role and the exceptional circumstances and support an emergency SDR release to cancel the debt.

HAS THE DEBT CRISIS HIT AFRICA THE MOST?

Other regions have been affected, and the debt response must be applied to all affected low and lower-middle income countries, but it has unquestionably affected Africa the most.

Of the thirteen countries the IMF themselves assess as in debt distress (unable to pay their debts) eleven are African and *a majority* of all countries at high or medium risk are African[30].

In total, 79% of sub-Saharan African countries and 72% of all African countries are either in debt distress or at high or medium risk (*Figure 8*).

It is even more one sided in terms of the number of people affected. **Over 97% of the 303 million people living in countries in debt distress are African and 82% of all the people living in a country at high or medium risk are also African[31].**

Being in debt distress does not mean you will get help. Over 75% of the African countries in debt distress or at high risk have had this status for the last 5 years[32].

Such a large proportion of the countries in unsustainable debt are African that it could be called the Africa Debt Crisis.

FIGURE 8: AFRICAN COUNTRIES IN DEBT DISTRESS OR AT HIGH OR MEDIUM RISK, IMF

Medium Risk	High Risk	In Debt Distress
Benin	Burundi	Congo, Rep.
Burkina Faso	Cameroon	*Djibouti*
Cabo Verde	Cen. Afr. Rep.	Eritrea
Dem. Rep. Congo	Chad	Ethiopia
Côte d'Ivoire	Comoros	Ghana
Guinea	Gambia	Malawi
Lesotho	Guinea-Bissau	Mozambique
Liberia	Kenya	São Tomé & Prin.
Madagascar	Sierra Leone	Sudan
Mali	South Sudan	Zambia
Mauritania		Zimbabwe
Niger		
Rwanda		
Senegal		
Somalia		
Tanzania		
Togo		
Uganda		

Source: IMF

DID AFRICAN GOVERNMENTS BORROW MORE?

Given the debt crisis has affected African governments, you might think that African governments borrowed more. However, governments in African developing countries borrowed less than other developing countries.

Debt has increased across all developing countries, but rose much faster outside of sub-Saharan Africa in total (*Figure 9*) *and* per person[33].

However, due to the other historical and modern injustices, Africa's GDP per person is much smaller. So, *the increases have been higher in percentage terms* for African developing countries than others. This is true across low-income, lower-middle income and upper-middle income countries (*Figure 10*).

African countries also have had much less capacity to respond to the crises and have been the hardest hit by them.

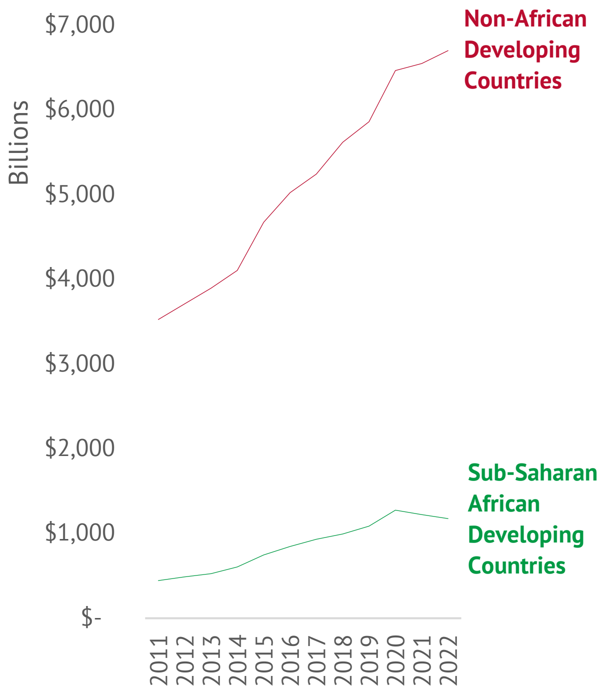
The worldwide spike in interest payments affected African countries first. The market for government bonds closed up first in Africa and there has been a more immediate impact on African government budgets.

The debt crisis has been devastating the lives of young people in Africa for several years now, but there has been a lot of indifference to the hardship faced and very little action. Over a hundred million African children are growing up in countries where their government is effectively bankrupt[34].

Some may ask if the debt crisis would be a bigger issue, and whether the world would be doing more if people in other parts of the world were equally affected.

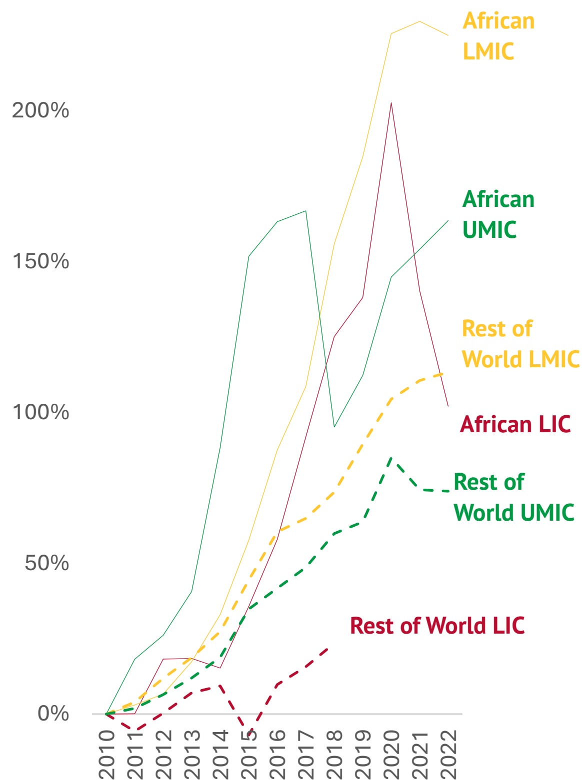
It has been said that leaving the unsustainable debt in place will be death by a thousand cuts. **Given that in the indebted African countries at risk, some 1.9 million young children died unnecessarily from poverty in 2021 alone[35], death by a million cuts might be more accurate.**

FIGURE 9: DEVELOPING COUNTRY DEBT, $



Sources: IMF & World Bank

FIGURE 10: CENTRAL GOVERNMENT DEBT, % OF GDP



Source: IMF

"There can be no keener revelation of a society's soul than the way it treats its children"

Nelson Mandela

IN FOCUS: IMF BAILOUTS FOR WHO?

The 12 Managing Directors of the IMF so far – can you spot the pattern in the locations of their countries?

Even though lower income countries have to pay much higher interest rates on loans, when something goes wrong, such as crops failing or an investment not succeeding, their creditors do not always lose out (as they would with a failed business investment).

Instead, when action is finally taken, the IMF comes in and bails the creditors out (it is called a country bail out, but the truth is overseas creditors are the ones who are paid by the IMF). The low-income country then repays the IMF over a longer time period, so another generation of children suffer.

Why are the IMF so focused on paying off creditors rather than pushing for debt cancellation when an investment fails or loans become unpayable? The location of these creditors and the make-up of the IMF's shareholders are important factors.

The IMF is controlled by the world's richest countries, as it has been since it was founded in colonial times. This is unjust and affects how and for whom the IMF is run. For example, in 78 years the Managing Director of the IMF has always been selected by European countries (as part of a 'gentleman's agreement'[36] where the US selects the World Bank President)[37].

Managing Director Images courtesy of Wikimedia commons except for Ivor Rooth ***CC BY-NC-ND 2.0 on Flickr***

The control by the richest countries means too often the IMF engages with debt problems from the perspective of looking after creditors rather than truly helping the country in crisis. Ensuring creditors are repaid as much as possible is the priority and instead of full cancellation, most of the debt is left in place.

Under pressure African finance ministers and central banks are understandably keen to avoid a 'default' but it is not in the countries long term interest to indebt the next generation to long term IMF loans.

This can also mean harmful conditions by the IMF, including limits on education and other social spending. An EI, ActionAid and PSI report in 2021 highlighted that "***IMF austerity cuts in just 15 countries blocked the recruitment of over three million nurses, teachers and other essential public sector workers, undermining progress on health, education and gender while blocking climate action in some of the world's poorest countries"[38].***

The situation is critical. Instead of controlling countries for another generation, the IMF and the rich countries that run it must support a major debt cancellation to reset after the pandemic.

IN FOCUS: PRIVATE SOVEREIGN DEBT IN AFRICA

Private sovereign debt has trebled in the last 15 years (*Figure 3, page 4)*. For example, Glencore is the largest private external creditor to Chad[39], giving it undue influence over the government. Glencore also held up the debt relief deal eventually agreed by the G20 countries in 2022[40] (Chad is one of the only four countries helped so far in four long years of the G20's common framework).

At the time Tim Jones, head of policy at Debt Justice, said "*The consortium of lenders led by Glencore must be laughing all the way to the bank. They've delayed the debt relief process for the last 18 months. During that time the IMF loans have effectively been paying them off. Their reward is to keep being paid off in full*"[41].

Another major company, Blackrock is the largest known holder of debt in poorer countries and is the largest private bondholder in Zambia[42]. It refused a request to suspend debt repayments in 2020 at the height of the pandemic, though thankfully it finally relented to pressure in March 2024.

Image in Public Domain, Sourced from PickPic.com

This corporate control of debt also raises concerns of African government autonomy as it gives those companies great control when negotiating other contracts with the same countries.

For example, Friends of the Earth assessed that BlackRock owns more oil, gas, and thermal coal reserves than any other investment management company with total reserves amounting to 30 percent of total energy-related emissions from 2017[43].

Debt for years has been used by other countries to control and influence African countries. The then President of Burkina Faso Thomas Sankara said "*Debt is a cleverly managed reconquest of Africa*"[44] as long ago as the 1980s. It should not be a surprise if companies, many larger than most African countries, now try to have the same control.

This is why a sovereign debt mechanism is so essential; companies with mining interests and rogue debt traders cannot be allowed to hold bankrupt countries to ransom.

EVEN WORSE TO COME

Unbelievably, the debt crisis it is now set to get much worse. The World Bank's *International Debt Report,* (*Box A*)[45]in Dec 2023, identifies how **the knock-on effects from richer countries** will drive debt costs up even further for developing countries stating that "*Monetary tightening in advanced economies has adverse effects*"[46] and will *"exacerbate vulnerabilities"* in low and middle income countries *"putting pressure on domestic financial systems via currency depreciation, ... tighter financial conditions... and by depressing external demand*"[47].

The World Bank also assessed that *"Repayments on publicly guaranteed debt are expected to increase by 56% in the next two years"*[48]. Yet richer countries and those that control the global economy have done next to nothing.

IMPACT

In 2012, African governments expenditure on debt was around half of the money spent on education. It is now over 100% and growing fast (*Figure 11*). Millions of children have lived their whole lives with their government trapped in unsustainable debt.

The IMF, the World Bank and the rich countries controlling them have to act on the scale of this crisis they have helped cause. It will be a calamity unless action is taken.

The G20 common framework on debt, introduced in 2020, has made hardly any difference. It has helped only four countries in four long years and left much of the debt in place. In April 2024, the World Bank's chief economist said "*there has not been a single dollar of debt relief from the common framework*"[49].

Nearly two billion dollars a week is now paid in debt repayments by African governments[50]. Since 2012 the GDP of high-income countries has increased by $10 trillion[51]. Since 2012 over 20 million *more* African children are out of school[52], an increase larger than all of the high school students in the United States[53].

How rich do wealthy countries need to be before the injustice ends?

BOX A: EXTRACT WORLD BANK'S INTERNATIONAL DEBT REPORT, DEC 2023

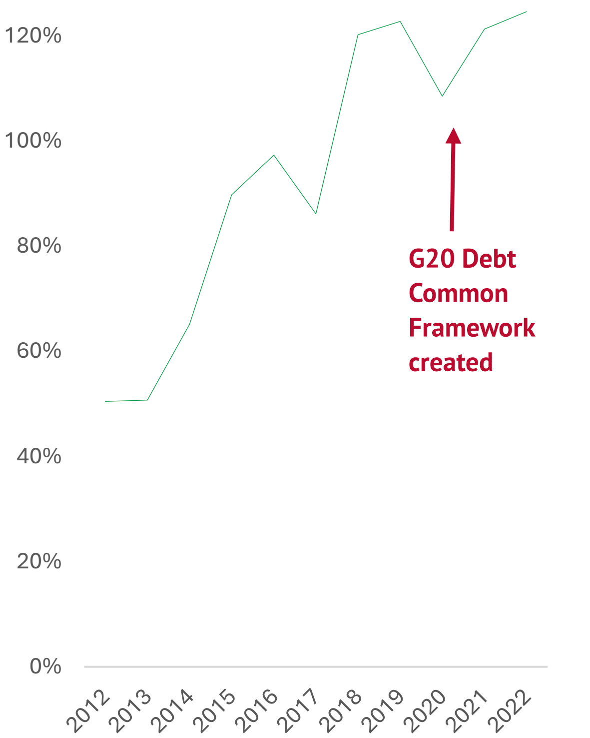
"Total net debt flows to LMICs turned negative in 2022 with outflows policy in advanced economies to curb inflation raised borrowing costs, pricing some LMICs out of the markets...as a result, there was a net outflow of US$127.1 billion from LMICs to bondholders in 2022".

Long term debt flows are at "*record lows and turning negative for the first time since the beginning of the millennium*". This will worsen due to elevated interest rates which in the US have been "*the sharpest in nearly four decades"* (a problem as so much African debt is in US dollars).

"Debt service payments by LMICs are the highest level in history and are forecast to continue to grow "

Source: **World Bank,** International Debt Report 2023 *©Washington, DC: http://hdl.handle.net/10986/40670 License: CC BY 3.0 IGO.*

FIGURE 11: ANNUAL DEBT SERVICING TO EDUCATION EXPENDITURE RATIO, SUB-SAHARAN LOW AND MIDDLE -INCOME COUNTRIES



Source: World Bank

"As I speak now, right here on this continent, a child is dying of hunger in one of our villages, such a tragic event takes place every minute of every hour of every day."

Graca Machel, Co-founder The Elders

IN FOCUS: KENYA DEBT CRISIS – SUPPORT OR REPRESS?

Debt repayments are so high many African governments are threatened. In Kenya, debt servicing costs have increased by 500% in the last decade alone *(Figure 12)* and **debt now costs Kenya more than half of its annual tax revenues to service**.

This is completely unsustainable and needs to be cancelled. Instead, the rich countries that control the IMF have done minimal restructuring and pushed the Kenyan government to hugely increase taxes, many of them regressive and paid by the extremely poor, in order to repay international creditors.

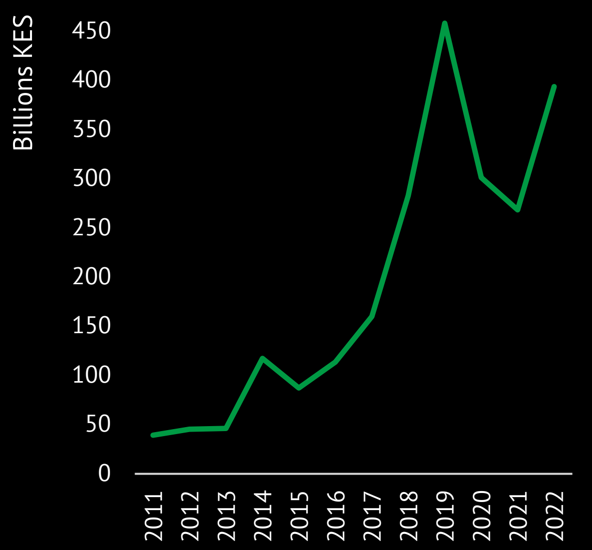
African leaders in Kenya and other countries such as Nigeria should be supporting their citizens protests and taking the issues to the international community rather than suppressing them with violence. They must stop doing the bidding of the rich country banks. Many young protestors have died in Kenya in the last few months and more have suffered already from the debt crisis.

Over five million *more* Kenyans live on less than $2.15 a day since the start of the Sustainable Development Goals and the number of ***malnourished people*** **in Kenya has increased by six million since the debt crisis began** (Figure 13).

Because of the series of crises outlined in this report, poverty is even more extreme. Most citizens cannot pay additional regressive taxes for elites and for yet more repayments to international banks.

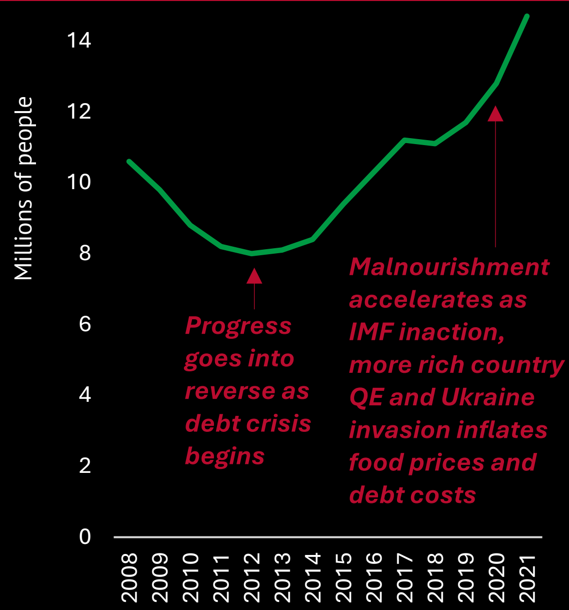
It also shows the short sightedness of the policies of western countries in recent years. As Nanjala Nyabola puts it "*A stable Kenya is crucial to western geopolitics, yet western institutions are also central to destabilising the country*"[54].

FIGURE 12: KENYAN ANNUAL DEBT SERVICING, KENYAN SHILLING (KES)



Sources: World Bank & Exchange-rates.org

FIGURE 13: MALNOURISHED PEOPLE IN KENYA



Sources: FAO

REFORM THE DEBT SYSTEM

As well as cancellation, reform to the debt system must be made to prevent future crisis. Countries need to be able to borrow money, but there must be changes in how sovereign debt is managed and guaranteed.

The percentage growth of external debt has significantly outstripped GNI growth in sub-Saharan Africa in the last decade so clearly many loans did not deliver a sufficient return. When investments in business do not work out, investors lose money, the same must apply to investments in countries.

Whereas companies and individuals can go bankrupt, there is nothing to restructure sovereign debt in the way corporate bankruptcy laws and judicial processes can restructure debt (such as a Chapter 11 in the US). A sovereign debt restructuring mechanism (SDRM) was proposed in 2003 at the IMF but not agreed[55].

Some of the debt was not even borrowed in a transparent and democratic manner such as in Mozambique[56]. It should be a simple rule that future citizens of a country only pay back debt if it was approved by the legislature and published at the time.

Instead of backing this, the World Bank offers advice that is bordering on patronising, "*the challenge* [for poorer countries] *is to redirect spending to areas in need"[57] and "improving government spending efficiency*"[58].

When countries have 1% of the government budget per person of high-income countries and have faced crippling debt repayments for several years whilst the G20 protects only themselves, it's an understatement to say this advice is not that useful. To fulfil their role, the World Bank and the IMF must champion the needs of developing countries not the richest.

FAIRER CHOICES: DEBT JUSTICE

This is already the worst debt crisis there has ever been. With repayments increasing by 50% in the next two years the debt is so unsustainable that it will have to be cancelled. The only question is how many will suffer, and for how long, before it is?

The IMF must now complete the pandemic SDR allocation, ringfencing a balancing issue for low- and lower-middle income countries, that tops up their emergency SDR allocations to match the $361 per person high income countries received in 2021.

This would provide enough financing to cancel all the low-income country debt and almost half of lower middle-income debt in Africa. It would also have less than 10% of the impact on global money supply than rich country quantitative easing did.

The IMF voting system and selection of the Executive Director must be reformed to ensure when the IMF acts as a central bank for the world in issuing emergency SDRs, it is distributed fairly.

The G20 central bank meeting must consider the impacts of their policies on low-income countries and include poorer countries in all future global responses to crises. Increasing the money supply in only the richest countries, can have a negative impact on the money supply in other economies

For sovereign debt to be repayable by future citizens it must be published at the time and approved by the correct authority. There needs to be a publicly accessible registry of loan and debt data created and housed in a permanent institution and debt courts in high income countries should not enforce any debt which was borrowed incorrectly.

The G20 debt initiative has failed, in part because of their inability to coordinate across the broad range of creditors. **To stop a debt crisis recurring in future, a sovereign debt mechanism must be established for bankrupt countries**. It will slightly increase the price of future borrowing as lenders price in risk, but it will help ensure no more generations are trapped for decades with unsustainable debt.

"Philanthropy is commendable, but it must not cause the philanthropist to overlook the circumstances of economic injustice which make philanthropy necessary."

Martin Luther King, Nobel Peace Laureate, 1964

AID INJUSTICE

A second major injustice is the discrimination and broken promises by high income countries on aid.

DEVELOPMENT FINANCING TARGET

In 1970, the UN General Assembly agreed on a target for aid from donor countries of 0.7% of GNI[59]. As the OECD states this commitment "*has been repeatedly re-endorsed at the highest level at international aid and development conferences ... in 2005, the 15 countries that were members of the European Union by 2004 agreed to reach the target by 2015*" and "*the 0.7% target served as a reference for 2005 political commitments to increase ODA from the EU, the G8 Gleneagles Summit and the UN World Summit*"[60].

If you look how the world has performed since the 2005 G8 meeting, you can see how little progress has been made (*Figure 14*). Despite the commitments, in 54 years, the donor average has never come close to meeting the target. Unfortunately, this broken promise on Overseas Development Aid (ODA) is exacerbated by the biased way that the aid is distributed even when it is delivered.

DISCRIMINATORY AID ALLOCATIONS

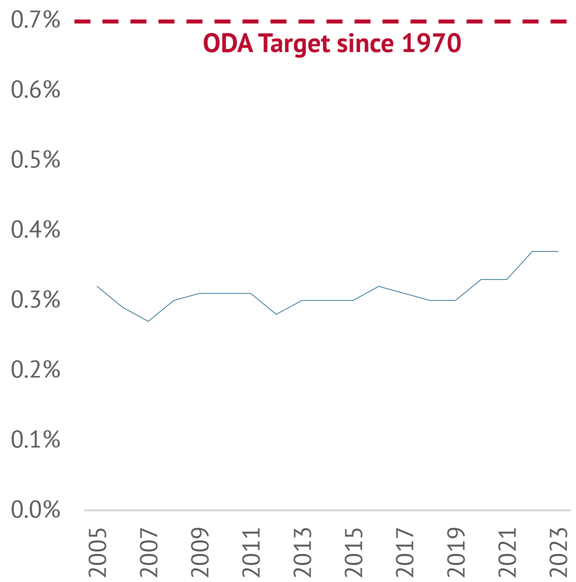
Although people think and expect that aid must go to the poorest people and countries, most of it is allocated not by need, but by rich country foreign policy interests. Indeed, a large proportion of overseas aid is simply misleading as *it never even goes overseas*[61].

The OECD defines ODA as *"government aid that promotes and specifically targets the economic development and welfare of developing countries" and* boasts its donors *"**adopted ODA as the 'gold standard' of foreign aid**"*[62].

If we look what has happened to the share of ODA to sub-Saharan Africa since 2005 the trend is very clear (*Figure 15*). **The share of donor ODA going to sub-Saharan Africa has fallen by nearly half whilst the share of the world's poor that live in sub-Saharan Africa has doubled.**

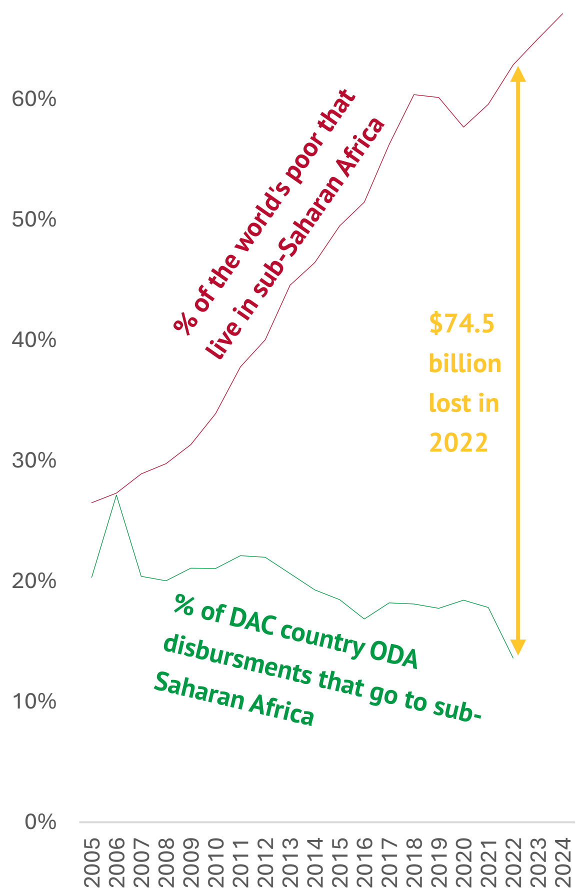
In 2022, sub-Saharan Africa received just 18% of all donor ODA yet it now has 67% of the world's poorest people (those who live on less than $2.15 a day) [63]. **This aid discrimination is a new trend and has cost Africa over 400 billion dollars since the start of the SDGs alone.**

FIGURE 14: DONOR COUNTRY ODA AS A % GNI



Source: OECD

FIGURE 15: % ODA & % OF THE WORLD'S POOR THAT LIVE IN SUB-SAHARAN AFRICA, 2005-22



Source: OECD & World Bank

A NEW FAIR SHARE TARGET FOR AFRICA: 0.3% GNI

The *proportion* of aid to Africa although an informative measure, does not take into account the additional broken promises on *how much* aid donors give which makes the situation for African countries even worse.

We need a new aid target specifically for sub-Saharan Africa. How much should be going to sub-Saharan Africa if donors met the 0.7% GNI ODA target?

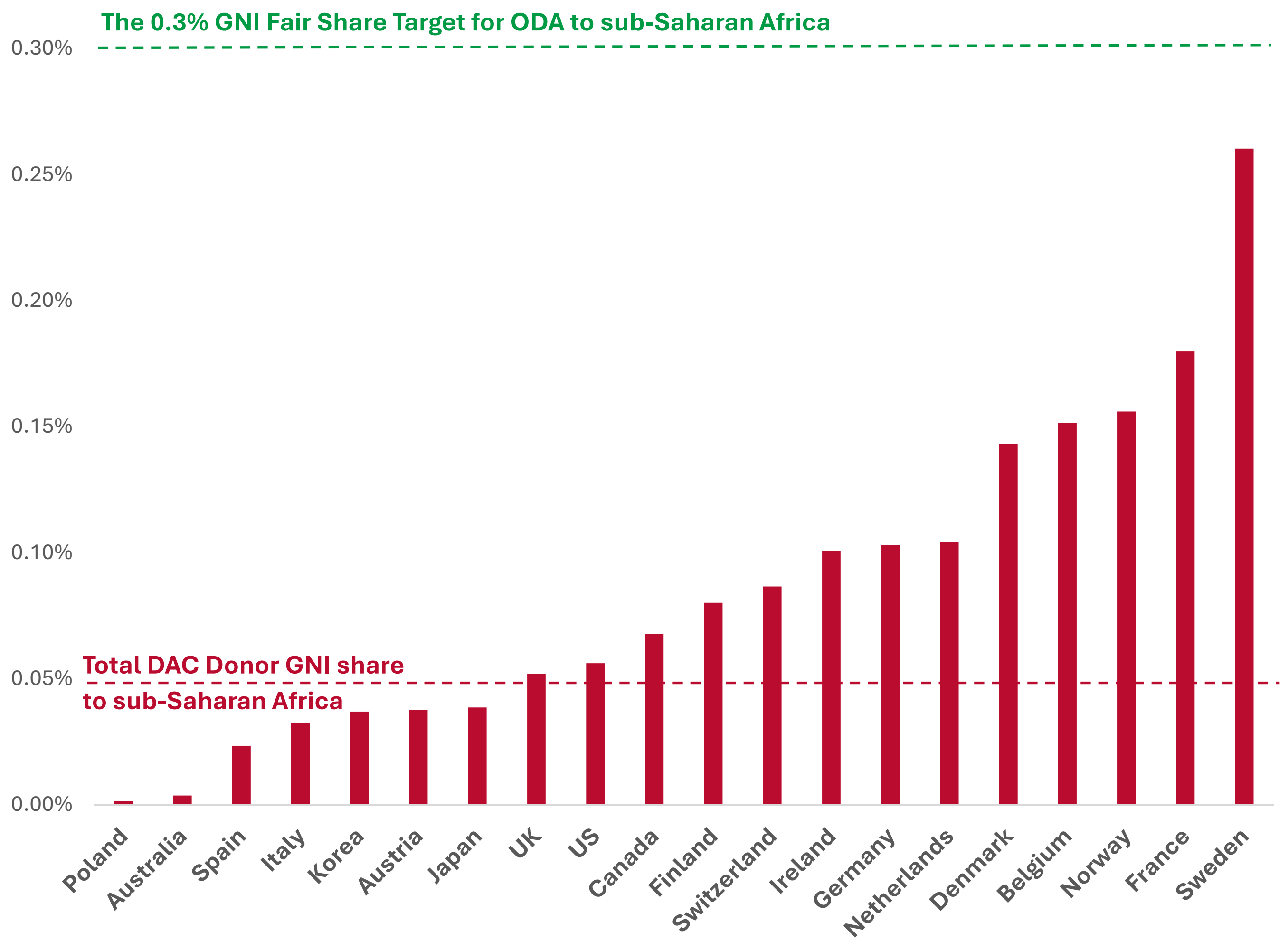
Around two-thirds of aid goes to countries as bilateral aid directly between countries which gives a conservative bilateral aid target of 0.45% of GNI. The rest goes to multilateral organisations which give a better percentage of their funding to Africa (45% of multilateral ODA funding went to sub-Saharan Africa in 2022 and an average of 80% of IDA funding in 2018-22[64]).

If bilateral aid to countries was allocated without discrimination, then 67% of it would go to the 48 countries in sub-Saharan Africa (their share of the world's extreme poor) which gives a target of 0.3% ODA GNI.

Do any of the top 20 donors give 0.3% GNI to Sub-Saharan Africa already? Sweden is close but others are far away (*Figure 16*). Across all donor countries combined the total is 0.05% GNI, just *one sixth* of what it should be. This aid injustice must end. Millions of children are being denied an education and losing their childhood and their future.

Given the historical and current exploitation, 0.3% GNI is the least donor countries should provide. The World Bank and the IMF must call out the huge discrimination in global ODA and support a new target for sub-Saharan African ODA.

FIGURE 16: ODA TO SUB-SAHARAN AFRICA AS A % OF GNI, 20 LARGEST ODA DONORS, 2022



Source: Calculations from OECD

IN FOCUS: UK AID

JAN 2020: LAUNCH OF NEW UK-AFRICA PARTNERSHIP
"WE WANT TO BE WITH YOU, SIDE BY SIDE, EVERY STEP OF THE WAY."

Boris questions relevance of giving huge aid to Zambia

By Mirriam Chabala, 18th June 2020

LOCAL

British Boris Johnson says his country needs to strengthen its position in an "intensely competitive world by making sensible changes" to it's

JUNE 2020: DFID ABOLISHED & UK AID TO AFRICA DEPRIORITISED

Britain spends three times more aid on housing refugees than it sends to Africa

Foreign Office figures show aid to Africa fell to £1.1bn in 2022, compared with £3.7bn of budget spent on refugees in UK

2022: UK ODA TO AFRICA FALLS AGAIN AS MORE UK COSTS COUNTED AS AID

NOV 2020: UK CUTS AID DURING PANDEMIC

In a move its own MPs have called morally reprehensible[65], **the UK has chosen to cut its ODA to Africa (by 65% from 2019 to 2022)[66] whilst the UK government's domestic budget increased**[67].

The first cuts came months after the launch of a new UK-Africa partnership where the UK Prime Minister promised the UK would now be with Africa ***'side by side, every step of the way'***[68].

UK aid fell overall, but the UK cut aid to Africa more sharply[69]. This followed the UK Prime Minister Johnson questioning in parliament why the UK was giving aid to countries like Zambia instead of nearer European countries[70].

Johnson and his successor Prime Minister Sunak also chose to dramatically increase the share of UK aid spent in the UK to over a third[71].

Despite more warm words from Boris Johnson, in July 2021 when hosting a Global Partnership for Education summit, that "***Education is the single best investment we can make in the future of humanity***"[72], cuts to UK education aid continued and it is now lower than administration. (*Figure 17*)

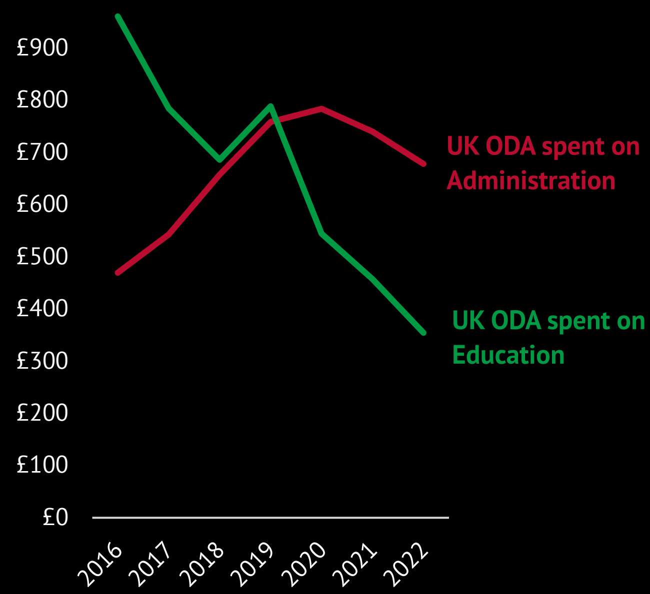
Sunak also created two conditions that must be met before the UK ODA can return to the 0.7% level enshrined in UK law. The Public Sector Net Debt must be falling at the same time as a current account surplus. Historical data shows that only once in the last 20 years have both tests been met[73]. It is a very high bar that undercuts the law.

Images clockwise from left, ***CC BY 2.0*** *Flickr (credit Graham Carlow); Diggers.org; Wikimedia Commons* ***CC BY 2.0*** *(credit Simon Dawson / No10 Downing Street);* ***TheGuardian.org.*** *All cropped.*

As this report shows, on top of the huge aid cuts, in the four years since the UK -Africa summit the UK has blocked the COVID vaccine waiver, claimed SDRs would support the world's low-income countries then voted for rich countries to take most of the money, and proposed an amendment to stop the African Tax Convention motion at the UN. ***More like blocking Africa every step of the way.***

The second UK- Africa investment summit due for May 2024 was cancelled. There is now a new UK government but no change of approach yet with further UK efforts to block the UN African tax proposals and no news on returning ODA to 0.7%.

FIGURE 17: UK ODA TO ADMINISTRATION COSTS & EDUCATION, MILLIONS UKP (2016-2022)



***Source**: UK government FCDO*

SPEND AID ON EDUCATION AND ENDING POVERTY

Unfortunately, the injustice is even more severe as the small share of ODA that does make it to Africa is often not spent on social services essential to realising basic rights.

By far the largest item of domestic expenditure in high-income countries is social protection to alleviate and prevent poverty (it is 39.2% of EU government budgets), [74] yet it forms a tiny proportion of donor ODA in Africa (0.5-1.5%),[75] despite aid's supposed poverty focus.

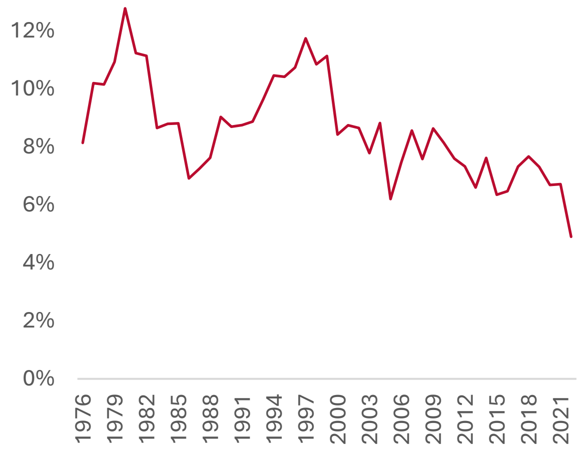
Donors like to boast about their investments on education, but in 2021 education was only 4.9% of global bilateral ODA[76]. This is the lowest share in 50 years and the declining trend this century is clear (*Figure 18*). **Donors and the Global Partnership for Education tell low-income countries to spend a fifth of government expenditure on education[77] but donors then allocate less than a twentieth of their ODA to education.**

In sub-Saharan Africa only 7.5% of donor ODA[78] goes to education and the under-prioritisation of ODA to education is a key reason why the number of African children out of school is increasing.

Aid money can help to rebalance at least a small part of the huge wealth built up in the richest countries from their historic, and often exploitative, accumulation of most of the world's resources. Aid money could solve the teacher crisis in Africa and help break the cycle of poverty and injustice for millions of children.

Aid is not an act of charity, but one of political responsibility in a globalised world. Allocations to Sub-Saharan Africa from rich country aid budgets are inexplicably low, and given other injustices, it is hard not to see the pattern of discrimination against Africa.

FIGURE 18: % BILATERAL DONOR ODA THAT IS SPENT ON EDUCATION, GLOBAL



Source: ***OECD***

FAIRER CHOICES: AID INJUSTICE

If donors spent current aid budgets according to where the poorest people live, ODA to sub-Saharan Africa would increase by $107 bn with $21.4 bn for education in Africa.

If they also delivered on the 54-year-old commitment to spend 0.7% of their GNI on ODA it would increase by a further $148 bn per year with $29.6 bn for education in Africa.

The funds are there to solve the education crisis that has seen 16 million *more* African children out of school than when the SDGs began. It is time to end the injustice on aid.

High income countries must:

- Allocate African countries their fair share of aid by **adopting a new 0.3% GNI target for sub-Saharan Africa.**
- Spend **at least 20% of the aid budget on education** so every child has a school and a teacher.
- Spend **at least 20% of the aid budget on social protection** for the poorest families so their children can go to school.

CLIMATE INJUSTICE

Misrepresentation on climate financing is even worse than development aid but before we review that we need to consider the origin of the climate crisis.

WESTERN CLIMATE CRISIS

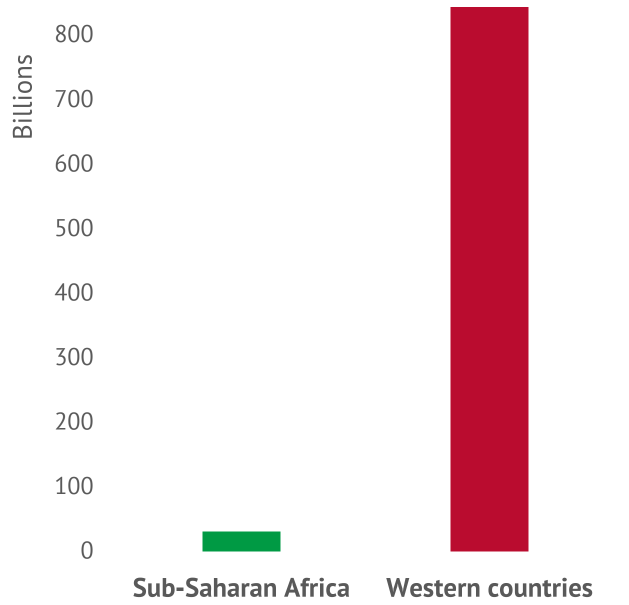
Whilst it is called the *global climate crisis*, and its impact will be felt by everyone on earth, the name hides the damning reality that the climate crisis was caused by a specific set of countries.

The average person in sub-Saharan Africa today produces only 30% of the CO2 emissions of the average American in 1870[79]. If every person in the world produced as much CO2 as the average person in sub-Saharan Africa, global CO2 emissions would fall by 84% overnight and the world would produce the CO2 it did in *1950*[80].

The larger Western countries (European Union, USA, Canada, UK, Australia, New Zealand, Norway and Switzerland) have contributed 30 times more to the climate crisis than the 48 countries in sub-Saharan Africa (*Figure 19*).

These large Western countries have severely damaged the planet's environment and are responsible for a *majority* of the climate crisis (only Japan, Russia and China come close, and a large portion of Chinese emissions are for goods ultimately consumed in Western countries). **All countries are needed to help solve the crisis, but the cause is clear. It would be more accurate to call it the *Western* Climate Crisis.**

FIGURE 19: CUMULATIVE CO2 EMISSIONS (TONNES)



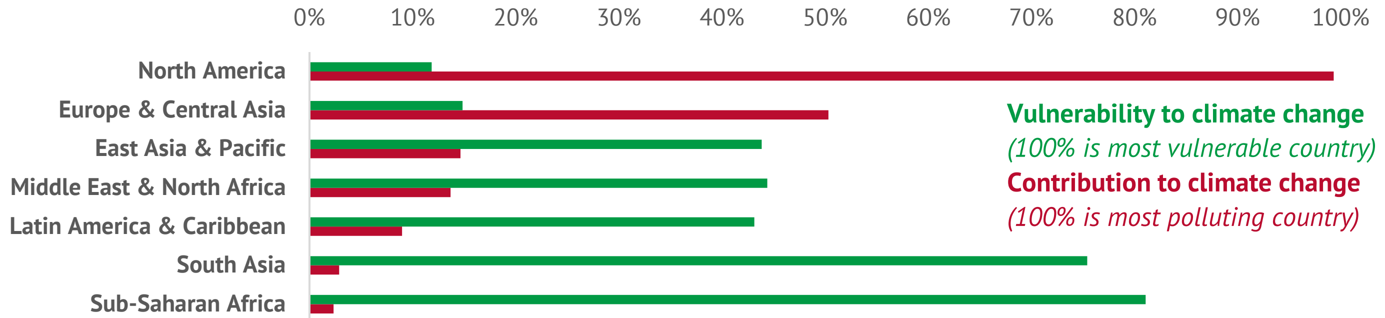
Source: *Our World in Data*

WHO IS MOST VULNERABLE?

You have to zoom in but *Figure 21* overleaf shows the contribution the world's countries have made to the climate crisis per current population in red (100% is 1,255 tonnes CO2 emissions per person of the US). It also shows vulnerability to the climate crisis in green (*Notre Dame Vulnerability Index* ranked, 100% is the most vulnerable country and 0% least vulnerable). *Figure 20* below is the same graph with the average for each of the world's regions.

You can clearly see the trend - those regions and countries which are the most vulnerable to the climate crisis contributed the least to it.

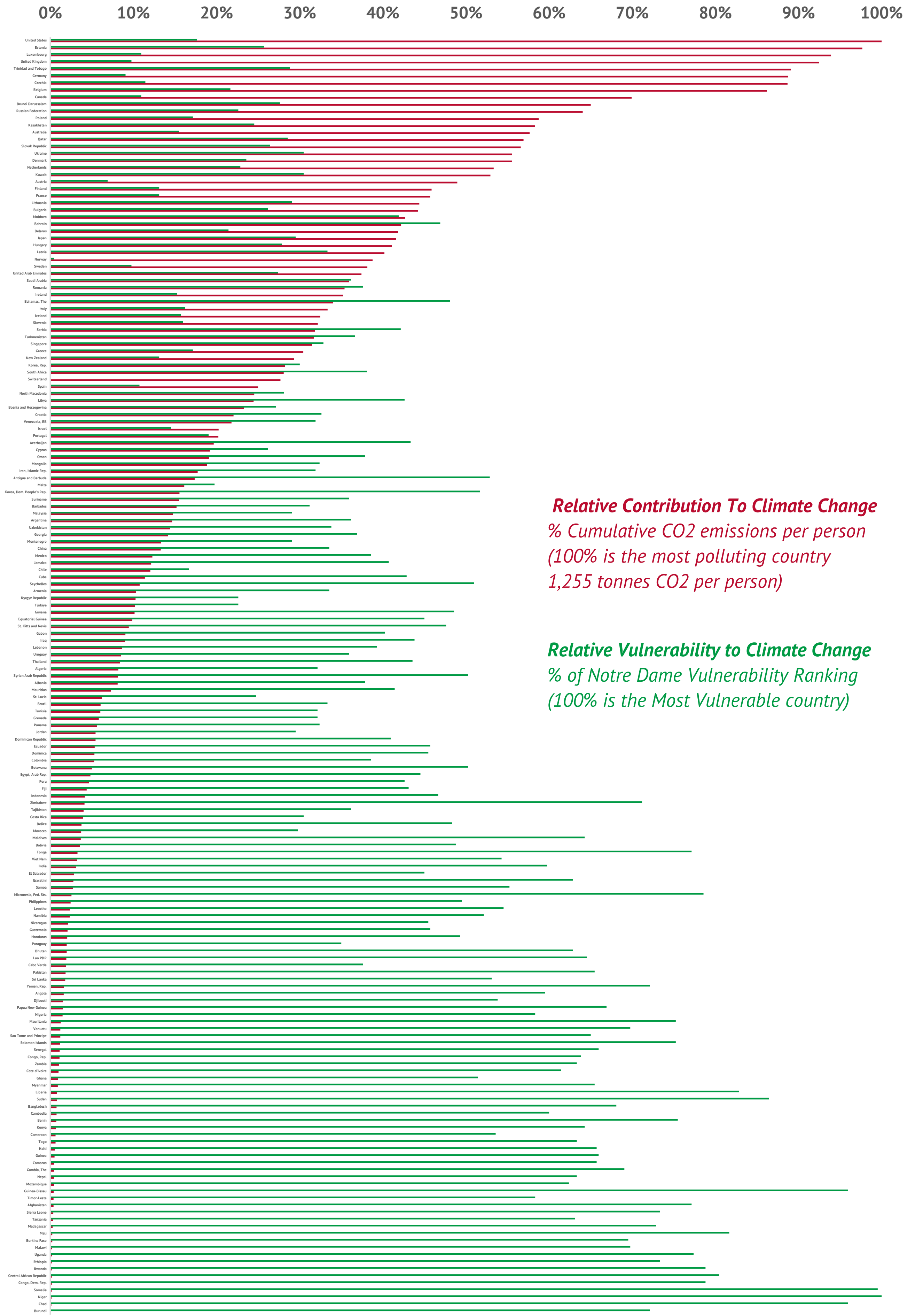
FIGURE 20: CUMULATIVE CO2 EMISSIONS PER PERSON & VULNARABILITY TO CLIMATE CHANGE, REGIONAL AVERAGE



Sources: Calculations from Our World in Data & Notre Dame-Global Adaptation Index (ND-GAIN) Country Index & World Bank

FIGURE 21: CUMULATIVE CO2 EMISSIONS PER PERSON & VULNERABILITY TO CLIMATE CHANGE, BY COUNTRY

Zoom in to find your country



Sources: Calculations from [Our World in Data & Notre Dame-Global Adaptation Index (ND-GAIN) Country Index & World Bank]

CLIMATE FINANCE

As part of their efforts to cover up for their inaction and failure to honour financial commitments, the richest countries have undertaken quite staggering manipulation and misrepresentation of the data (*BOX B)*.

A number of high-income countries have worked out that it is easier to pretend you have spent money on climate funding and to rebrand existing programmes as climate programmes than it is to make new contributions. But this does nothing to tackle the climate crisis and erodes goodwill in the countries whose restraint is needed to fix the crisis rich countries created.

Even beyond government grants, the inequality in funding streams is clear. The Climate Policy Initiative 2021 reported that just $34 billion of the $1.415 trillion in global climate finance was allocated to sub-Saharan Africa (2.4%), despite the high vulnerability[81]. In private finance only $2 billion is allocated to Africa compared to $113 billion in East Asia and $79 billion in the US and Canada alone[82].

FAIRER CHOICES: CLIMATE INJUSTICE

Rich countries must stop producing 11 times the per person CO_2 emissions and clean up the crisis they created.

Donors must keep their promises on climate financing with a ringfenced allocation for Africa and a specific target for grant funding.

Reform to the funding process is needed with extra taxes paid by the highest polluters and transparent and real funding flows.

BOX B: MANIPUTLATED DONOR DATA

In order to help the poorer countries cope with the climate crisis created by the richest countries, at the Copenhagen Summit in 2009 donor governments pledged $100 billion in annual climate financing by 2020.

To put this number in context, it is less than 1% of the G7's emergency COVID expenditure to protect people and business in richer countries[83]. **However, despite this very modest and 10-year away target, high income countries still managed to miss it[84].**

Two years late, OECD donor countries finally declared they had met the target in 2022, but the figures included existing projects that had been reclassified as climate projects falsely.

A ONE campaign analysis found "*nearly two-thirds of climate finance commitments counted by the OECD are never reported as disbursed or didn't have much to do with climate to begin with…Only US$204 billion should be climate finance. Nearly two-thirds (US$343 billion) of what is currently counted shouldn't be*"[85].

Out of the most vulnerable countries to climate change, nine of the ten who receive the lowest share of their climate financing needs were African (on average 2.7% of what they need[86]).

Most of the funding counted as donor commitments was in loans that had to be paid back[87] and some of the funding came from ODA budgets. Neither were the intent of the climate finance promise in Copenhagen.

As Mark Joven the undersecretary of the Philippines Department of Finance said, ***"This is the wild, wild west of finance. Essentially, whatever [providers] call climate finance is climate finance"*[88].**

"Africa is the most vulnerable continent to climate change impacts under all climate scenarios above 1.5 degrees Celsius. Despite having contributed the least to global warming and having the lowest emissions, Africa faces exponential collateral damage, posing systemic risks to its economies, infrastructure investments, water and food systems, public health, agriculture, and livelihoods."

African Development Bank

INCREDIBLY UNEQUAL GOVERNMENT BUDGETS

The core reason many African children are denied their rights is because government budgets are so low. The government of Madagascar had $52 to spend per citizen in 2021 from its tax revenues[89], how can it provide full education or health services with $1 a week per person?

Malawi spends a higher *percentage* of its government budget on education than Malta[90] yet more is spent on eight days of education for a school child in Malta than the entire school life of a child in Malawi[91]. Norway has under a million school aged children, but the Norwegian education budget is *twice as large* as 30 African countries combined with 236 million school aged children[92].

Even if the government of Burundi gave 100 percent of their annual expenditure to the education ministry alone, their education budget per child would still be more than 200 times smaller than Switzerland's[93].

GDP INEQUALITY

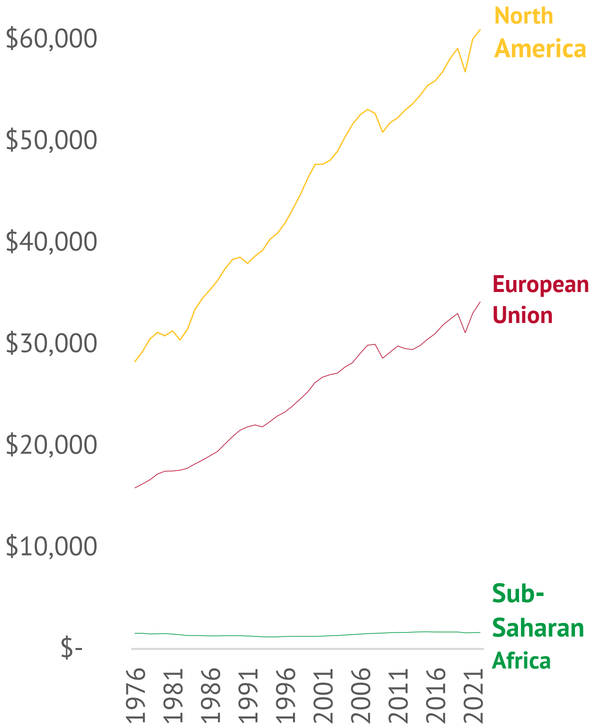
Government budgets per person are closely related to the country's GDP per capita. There is a huge difference in how it has changed in the last 50 years (*Figure 22).*

The different growth rates are hard to justify or accept. The EU average GDP per person was 10 times higher than sub-Saharan Africa 50 years ago and is now 21 times higher; the North American average was 18 times higher than sub-Saharan Africa and is now 38 times higher[94]. **The world is getting more unequal not less.**

There is also a big difference in the *percentage* change of GDP per person, for example between sub-Saharan Africa and 1976's two other lowest income regions, South Asia and the East Asia and Pacific region *(Figure 23)*. GDP per person has increased by 392% in South Asia ($1,590), 447% in East Asia and Pacific ($9,885) but just 6% in Sub-Saharan Africa.

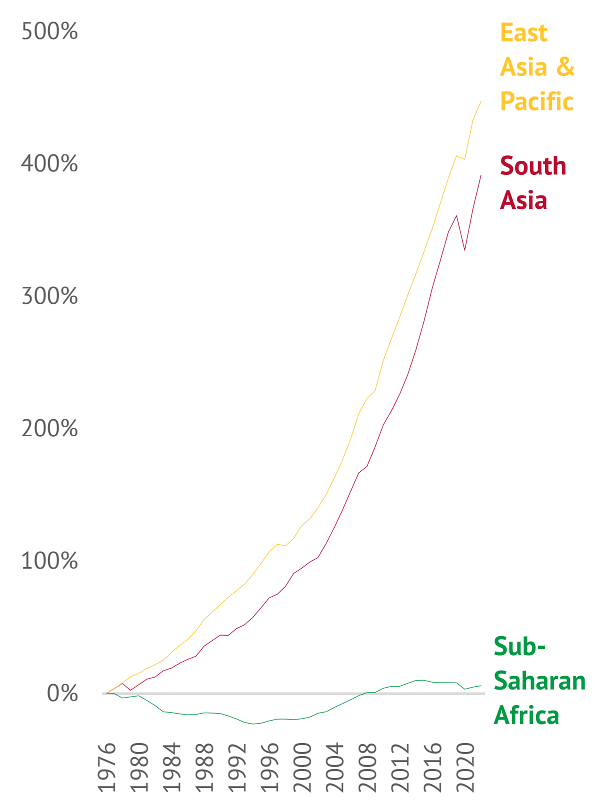
GDP per person in sub-Saharan Africa has only grown $92 since 1976[95], a growth of just $2 per year. In ten African countries it is actually lower[96]. In contrast, GDP per person in the United States has increased by $34,206 since 1976[97], growing **the same in an average *day* in the United States as sub-Saharan Africa in an average *year*[98].**

FIGURE 22: COMPARING GDP PER CAPITA, CONSTANT USD (1976-2022)



Source: World Bank

FIGURE 23: % GDP PER CAPITA CHANGE SINCE 1976, IN THE THREE POOREST WORLD BANK REGIONS



Source: World Bank

DOES AFRICA HAVE THE RESOURCES?

Some will think that the skyrocketing GDP inequality between Africa and the richest countries is due to Africa not having enough natural resources. **They are wrong.**

In fact, African countries have among the best and most in-demand natural resources in the world. The problem is that much of the income and profits from these resources are taken by other countries.

For example, the Democratic Republic of the Congo is in the top ten countries in the world with the most natural resources[99]. On its own it produces 12 percent of the world's diamonds[100] and has 80 percent of all the world's supply of coltan an ore crucial in electronics[101] *(Figure 24).*

The DRC also produces 70 percent of the world's cobalt[102] which is used in laptop, phone and car batteries. It has helped power the global tech boom that has added trillions to global growth[103]. Yet the profits are made elsewhere, and the children of the DRC lose out[104].

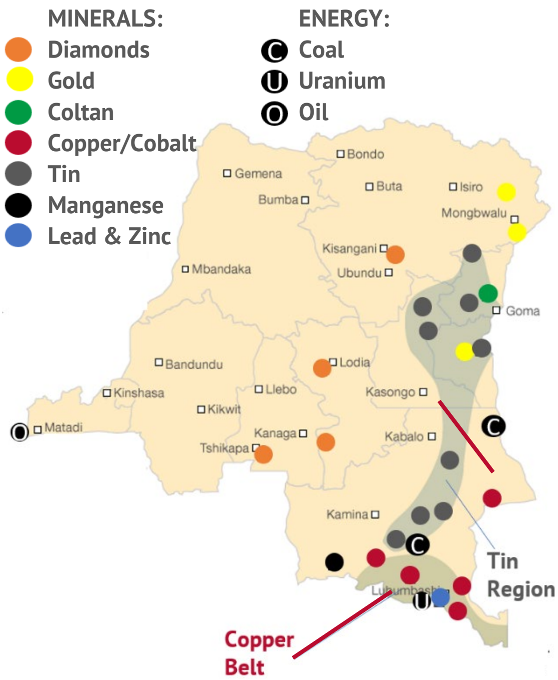
It is the same story across the continent. Zambia is one of the world's top ten copper-producing countries[105], Mali one of the top twenty gold-producing countries[106], and Tanzania is one of the world's top ten diamond-producing countries[107]. Africa is home to 30 percent of the world's mineral reserves, including up to 90 percent of its chromium and platinum[108].

Yet so much of the profit is moved offshore by foreign companies that African governments have insufficient funds for their children. In at least 32 African countries many children end up toiling in the mines themselves.

This is an injustice that is also getting worse. More of Africa's natural resources are being utilised in the global economy **(***Figure 25)*. **The *increase* in money being made from African natural resources in the first six years of the SDGs is over a third of a trillion[109] US dollars.**

Yet *in the same six years*, African GDP/capita fell, over 10 million *more* African children are now out of school[110], 20 million *more* have been pushed into child labour, 60 million *more* people are living in extreme poverty[111] and 45 million *more* children are going hungry[112]. **It is not a question of if there are resources in Africa, or are they being utilised, but who is benefitting from them and how.**

FIGURE 24: NATURAL RESOURCES IN THE DEMOCRATIC REPUBLIC OF CONGO



Source: [BBC News]

FIGURE 25: INCREASE IN ANNUAL NATURAL RESOURCES RENTS IN AFRICA (2015-2021), USD

Nigeria	$21,892,114,419
South Africa	$16,203,693,082
Angola	$12,644,617,444
Congo, Dem. Rep.	$11,037,646,935
Egypt, Arab Rep.	$8,281,445,854
Sudan	$7,636,329,739
Zambia	$6,401,712,559
Ghana	$3,586,770,385
Mali	$2,031,381,497
Burkina Faso	$1,909,590,888
Congo, Rep.	$1,806,186,355
Tanzania	$1,785,273,444
Cote d'Ivoire	$1,628,218,101
Gabon	$1,043,849,235
Chad	$873,202,503
Mozambique	$800,296,546

Source: World Bank, *Natural Resource rents are the difference between the price of an extracted commodity and the average cost of producing it. In effect it is the expected profit made on the natural resources extracted in the country that year. The World Bank counts oil, natural gas, coal (hard and soft), minerals and forests in Natural Resource rents.*

OUT OF AFRICA

The scale of African resources held by foreign companies is evident just by looking at companies in the United Kingdom. In 2016, War on Want estimated that FTSE 100 listed companies in London control over $1 trillion of African resources (*Figure 26).*

African land totalling 371,132 km, larger than the area of the UK itself, was held as concession areas by just 36 companies on the London Stock Exchange[113].

UK companies had a long and terrible history during the colonial period. For example, the Royal Africa Company branded thousands of African slaves with the initials DOY in the 1680s to indicate they were the property of King James II, the Duke of York[114].

There is no equivalent to those atrocious times, but there are still loud echoes of the long colonial period of wealth extraction.

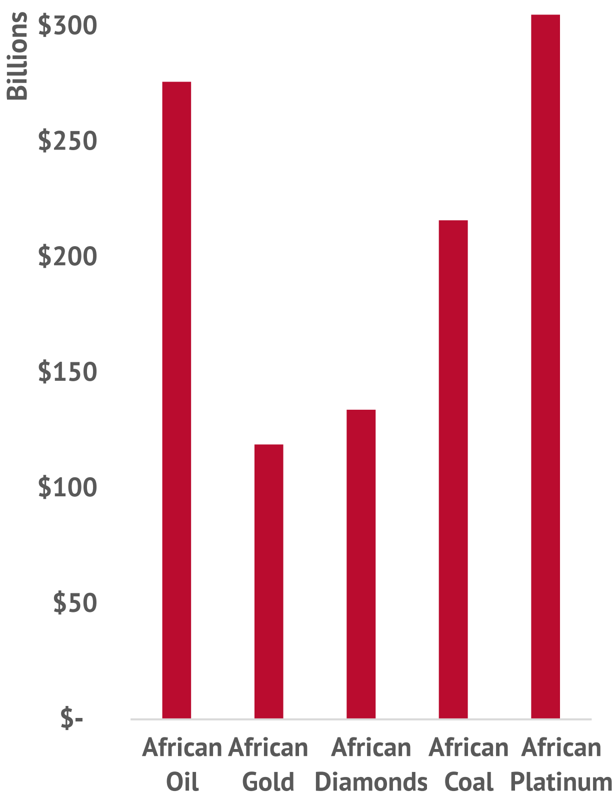
Figure 27 shows not only which countries colonised Africa a century ago, but just how little was government controlled in 1878 when wealth extraction was high but less visible. For most of the colonial period companies, not countries, extracted Africa's wealth.

Companies like the *Royal Africa Company*[115] and *East India Company*[116] had a huge number of Members of Parliament as shareholders. Now, the multinationals are mostly publicly listed and internationally owned (50 percent of FTSE companies are owned outside of Britain[117]), however, traditions such as price manipulation and ignoring concerns from poorer countries continue.

Research by the IMF themselves in 2021 showed that in the mining sector alone "governments in sub-Saharan Africa are losing $450-$730 million per year in corporate income tax revenues as the result of profit shifting by multinational companies"[118].

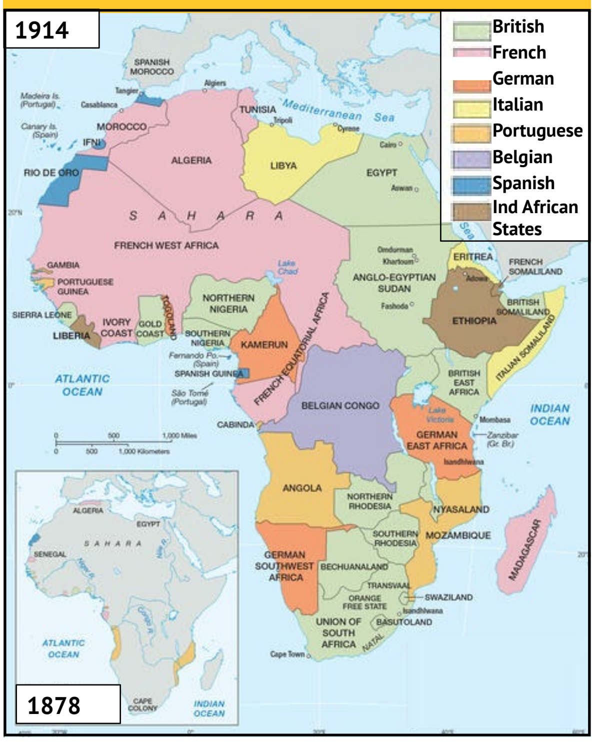
Many of the businesses involved pay tax, are beneficial, and help to end extreme poverty. But others are unjustly profiteering through often illegal tactics, such as the FTSE 100's Glencore (*see In Focus*). This unethical corporate behaviour is a global issue. But, as we will see, Africa is affected the most and there is a systemic transfer of profits out of Africa.

FIGURE 26: AFRICAN RESOURCES LISTED BY FTSE 100 COMPANIES IN LONDON, 2016



Source: War on Want

FIGURE 27: COLONIAL GOVERNMENTAL CONTROL OF AFRICA, 1914 AND 1878



Source: Facing History and Ourselves

IN FOCUS: GLENCORE IN AFRICA

Mark Rich was on the FBI's 10 most wanted list[119] and in 1973 he fled the US to Switzerland and took his business approach to Africa, founding Glencore, now the world's biggest mining company.

In 2022, Glencore was fined $1.5 billion by the UK and US for corrupt practices in Africa[120]. The UK judge ruled that it was

"*corporate corruption on a widespread scale, deploying very substantial amounts of money in bribes*"[121]

and that bribery was a "*way of doing business... The corruption is of extended duration... It was endemic amongst traders*"[122]. Investigators had discovered that Glencore had bribed or attempted to bribe African officials, including in Nigeria, Cameroon, Cote D'Ivoire and Equatorial Guinea[123].

For example, less than four weeks after South Sudan became an independent country, Glencore officials had flown out with suitcases with $800,000 in cash to successfully bribe officials to sign favourable oil deals[124]. Large profits were made and moved overseas, whilst 10 percent of South Sudanese children still die before they reach their fifth birthday[125].

This is the latest in a long list of exploitative practices by Glencore and its forerunner company *Mark Rich & Co*. Mark Rich admitted early on that busting Apartheid South Africa oil sanctions was his company's "*most important and most profitable*" business and insiders claimed it bought in over $2 billion in pure profit[126].

The Panama Papers revealed in 2009, that Glencore gave a secret $45m loan to a company to secure a controversial mining agreement in the DRC[127]. The Africa Progress Panel, led by former UN Secretary General Kofi Annan, assessed that

"*between 2010 and 2012, the DRC lost at least US$1.36 billion in revenues from the underpricing of mining assets that were sold to offshore companies..... more than double the combined annual budget for health and education*".[128]

In terms of its DRC deals, Glencore recently paid the government of DRC $180 million[129] to cover claims arising "*from any alleged acts of corruption by the Glencore Group in the DRC between 2007-18*"[130].

CC BY-SA 2.0 Image of Glencore's Mopani Copper mine in Zambia courtesy of photosmith2011on Flickr

IMPACT OF TAX INJUSTICE ON AFRICA

So many companies avoid tax routinely that in a working paper published by the IMF, researchers estimated the annual global tax loss in the extractive sector alone at US$44 billion per year[131]. These losses have an unequal impact because it is, as the IMF notes it is, "*a sector which is revenue critical for many developing economies*"[132].

Corrupt foreign businesses are able to profit more, and for longer, in Africa than in their own countries. Not because Africans are more corrupt, but because the chances of being caught are lower. When sub-Saharan African government budgets per person are one thirtieth (1/30th) of the European Union's[133] regulatory budgets are naturally lower.

Africans being harmed by foreign corruption have negligible access to justice, because so many high-income governments turn a blind eye when shareholders in their country profit.

Africa's minerals end up in the phones and computers and cars across the world. A quarter of all cobalt from Glencore's mine in Katanga province, DRC was sold to Tesla in 2020 in a deal for 6,000 tonnes a year[134]. Elon Musk has recently held talks to buy 20 percent of Glencore[135].

It is also no longer just the 'West' exploiting Africa's resources. For 20 years China has played a major role in the economies of African countries. They have helped some countries but are also a major holder of African debt and extract undervalued resources (most of Katanga's mineral exports now go to China[136]).

The Russian Wagner group, infamous for their role in invading Ukraine in 2022, have been active in Africa for several years using their superior weapons and brutal approach. For example, in Sudan in 2017, *"guarding mineral resources, and suppressing dissent against the government of President Omar al-Bashir, all in exchange for gold exports to Russia"*[137].

Even smaller countries are now active in Africa, such as the now largest importer of Sudanese gold, the UAE being involved in the current fighting in Sudan[138].

> *"Now the multinationals are mostly publicly listed and internationally owned, however, the tradition of price manipulation and ignoring concerns from poorer countries continues."*

INVESTMENT IN AFRICA

Not all countries and companies are being exploitative, and Africa needs more foreign investment not less. One of the reasons Glencore and others get away with such extreme profiteering is the lack of competition.

If other companies came in with better offers to African governments, the offshoring of profits and tax avoidance will reduce. Examples like *Fairphone* show how even medium size companies can invest well[139].

Investment firms can help by prioritising investments in business that make and declare a profit in Africa. The share of earnings generated in Africa[140] is a useful indicator for how companies actually account (some have shifted more packaging and processing to their African factories but still account exports as unprocessed to avoid paying tax in Africa).

Securing a greater share of the profits from Africa's resources to stay in Africa will only grow in importance. The utilisation of Africa's minerals is set to increase dramatically over the next few decades. For example, **the World Bank predicts that global demand for cobalt alone will increase by 460% between 2018 and 2050[141].**

Better behaviour by individual companies is important but to address the systemic continent-wide problem we need to look at the rules governing taxation internationally and the broader issue of tax justice.

> ***The world's interactions with Africa are not necessarily motivated by altruism, but by the self-interest of states seeking to maximize their opportunities and minimize their costs, often at the expense of those who are not in a position to do either."***
>
> **Wangari Maathai, Nobel Peace Laureate**

AFRICAN TAX REVENUE

Achieving tax justice is critical to children's rights. The total tax revenue for a country divided by the number of children is an important indicator and closely related for example to education spending.

The gap between tax revenue per child between average European country such as Malta and the highest sub-Saharan African country with tax data, South Africa, has grown from $1,224 in 1976 to $46,798 today *(Figure 28)*.

Apart from South Africa, the lines for the other five African countries regularly able to collect the data to international standards are so low that it is difficult to see the changes for recent years. If we compare the change in tax revenue per *person* in the first six years of the SDGs on a bar chart, we can see the recent changes clearly (*Figure 29*).

This is a key reason why the SDGs are failing and is despite the huge increase in profits made on Africa's natural resources in the same six years. To understand why African tax revenue on Africa's resources so low we need to consider how exploitative companies avoid tax?

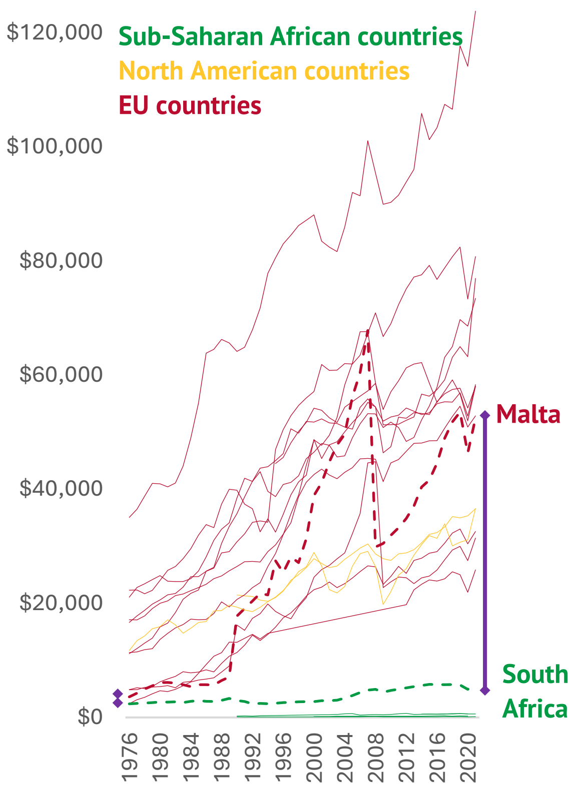
UNDER-PRICING

One of the main methods of tax avoidance by multinationals operating in Africa is done by internal transfer pricing. Quite simply, this means that they sell the resources they hold in Africa to their parent company outside of Africa for a fraction of the real price and then pay less in taxes to African governments.

Under-pricing is widespread and it is particularly hard to estimate the revenue lost because the resource is not properly recorded in the African country's GDP. Companies keep records for their auditors in their headquarter countries, but those auditors are under no legal obligation to report it, and they do not.

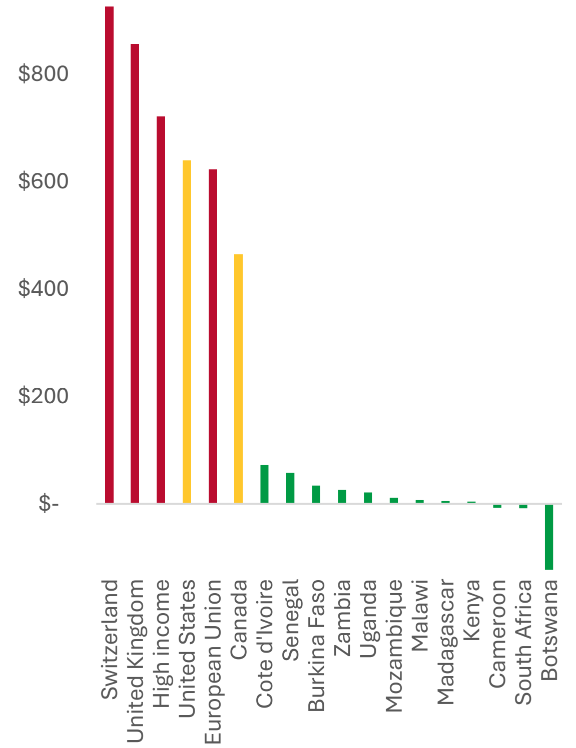
A rare glimpse of the staggering scale of this practice was seen when a 2009 draft audit report concerning Glencore's copper mining in Zambia through the Mopani mine was leaked to an NGO in Belgium[142]. It showed how millions of tonnes of copper had been *undervalued* to such a degree that the Mopani mine was barely covering its costs each year despite making millions for Glencore.

FIGURE 28: TAX REVENUE PER CHILD (1976-2021), CONSTANT USD, COUNTRIES WITH DATA



Sources: Calculations from World Bank

FIGURE 29: CHANGE IN TAX REVENUE PER PERSON (2015-2021), CONSTANT USD



Sources: Calculations from World Bank

The result was little profits formally declared in Zambia, little tax paid to the Zambian government, little benefit to young people in Zambia from their country's copper.

Action Aid estimated that this single company's practices *"potentially cost the Zambian government up to £76m a year in lost corporation tax"*[143]. With, for once, concrete evidence of the fraud, the Zambian government launched a dispute with the OECD as Glencore's behaviour clearly broke even their tax rules.

However, Glencore just declined to cooperate with the OECD, so the OECD said there was nothing they could do. The OECD's own rules were unenforceable to help non-member country Zambia[144] despite the clear evidence.

It took many years before Glencore's Mopani mine was fined the equivalent of $13 million by the Zambian supreme court,[145] in a case belatedly supported by the OECD.

Tax injustice is clearly still a problem as since the SDGs started, over $6 billion more of Zambia's natural resources have been used,[146] and in the same six years, Zambian GDP per person actually fell[147] and 250,000 *more* Zambian children were out of school[148].

Zambia has 11 times the rate of infant mortality[149], 19 times the rate of maternal mortality[150] and less than one two hundredth of the per child education budget[151] of Switzerland where Glencore is based.

Trade data between countries shows the scale of tax avoidance affecting African countries is in the tens of billions of dollars, but despite various AU and UN reports evidencing this, little action has been taken by the rich countries which control the OECD.

The Trade Justice Movement showed that in 2018 alone $21 billion in profits were shifted out of African countries (*Figure 30*). **Over $2 billion a year is still leaving Zambia, more than twice the country's entire education budget[152].**

FIGURE 30: PROFITS SHIFTED OUT OF THE COUNTRY IN 2018 (MISALLIGNMENT METHOD)

South Africa	$4,963,000,000
Morocco	$2,966,000,000
Zambia	$2,257,000,000
Congo, Rep.	$1,889,000,000
Egypt	$1,167,000,000
Nigeria	$1,099,000,000
Tunisia	$1,090,000,000
Congo DRC	$650,000,000
Kenya	$447,000,000
Angola	$420,000,000
Cote d'Ivoire	$409,000,000
Mozambique	$389,000,000
Tanzania	$355,000,000
Ghana	$194,000,000
Senegal	$192,000,000
Liberia	$151,000,000

Source: Trade Justice Movement
(Profits based on location minus profits reported)

SHIFTING COSTS IN AND PROFITS OUT

Alongside under-pricing exports from Africa there are also a whole host of other company tax abuses. Many result in a multinational's local companies in Africa paying disproportionately large IP or debt costs to the multinational's head office outside of Africa.

For example, some companies use intercompany loans set *above* commercial rates to offset income made in Africa. The head office varies the internal loan costs each year so low, or zero, profits are declared to African tax authorities.

The same trick is done with varying internal IP charges. Profit shifting like this to avoid paying tax is already illegal, but it is difficult to stop, especially when funds are channelled through tax havens whose secretive laws allow companies to hide data.

"Business is global. countries need to react to that; taxes need to be paid where profit arises."
Mo Ibrahim, Founder & Chair, Mo Ibrahim Foundation

OECD 'TAX REFORM' & MULTINATIONAL POWER

Multinational power and tax evasion has grown. The growth of multinational's use of tax havens is one of the most understated recent global trends (*Figure 31*). It affects all countries but Africa endures the worst consequences.

This tax haven trend finally led to action by the OECD. In 2016, they launched an '*Inclusive Framework*' to tackle base erosion and profit shifting. Three proposals were made from France, the US, and from developing countries in the G24 group (including 11 African countries). The OECD took on the role of combining them but in the OECD's *'unified proposal'* six months later 'the content of the G24 proposal was ignored in its entirety'[153].

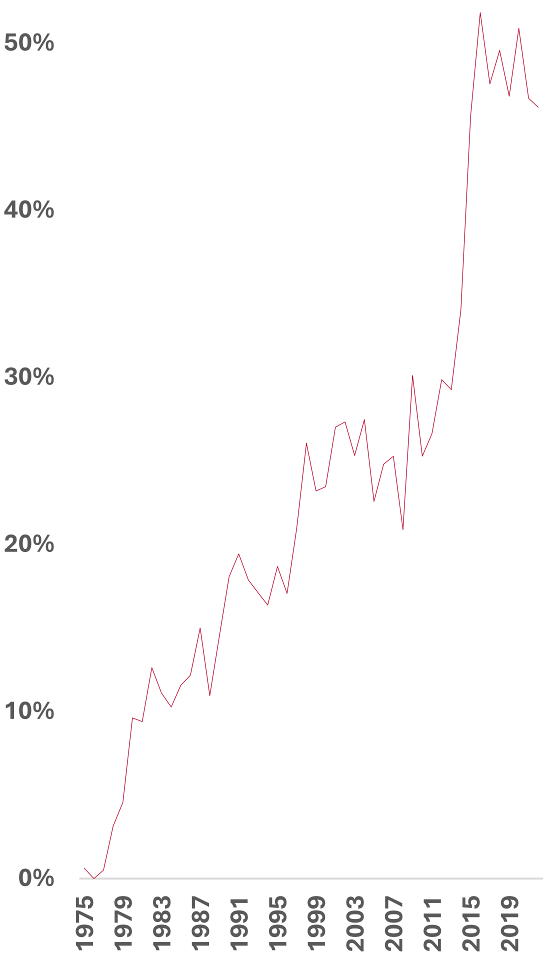
This is usual for the OECD, an organisation set up by high income countries at the end of the colonial period in 1961. It ensures global tax affairs are managed in rich countries interests, ignoring many of its member's tax abuses (see *Box C on the next page*).

Regardless of the motivation and the side-lining of the G24 proposal, this process still presented an opportunity for Africa. The US had indicated its willingness to allow a new minimum global corporation tax, meaning African governments might finally receive a fairer share from the extraction of their country's natural resources.

The OECD, convened and led the negotiations, and a new global tax rate was agreed upon However, as predicted[154], the discussions side-lined many of the African countries participating in the process. The final agreement set a Global Minium Tax rate at 15%, but with exemptions it is closer to 10% in practice[155]. Additionally, it will only apply to companies with revenue of over $20 billion[156], more than most African countries GDP, so not many companies will pay.

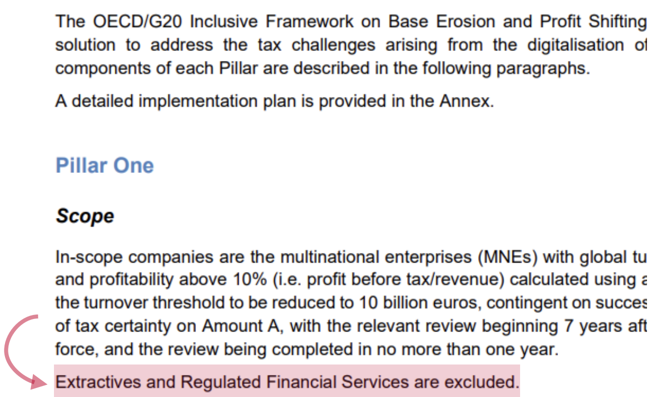
The final blow for Africa came on the first page of the new tax agreement, which simply stated that *extractive industries would be excluded* from the process (*Figure 32*). Not only did the OECD ignore the previous G24 group proposal, but the outcome required African countries to forgo plans for digital services taxes and excluded a key issue for many African countries. Many African countries refused to sign the agreement[157] but the deal moves ahead anyway.

FIGURE 31: SHARE US MULTINATIONALS' FOREIGN PROFITS BOOKED IN TAX HAVENS, %



Source: EU Tax Observatory

FIGURE 32: p.1 OECD AGREEMENT ANNOUNCING THE NEW GLOBAL MINIMUM TAX, 8th OCT 2021


The OECD/G20 Inclusive Framework on Base Erosion and Profit Shifting solution to address the tax challenges arising from the digitalisation o components of each Pillar are described in the following paragraphs.

A detailed implementation plan is provided in the Annex.

Pillar One

Scope

In-scope companies are the multinational enterprises (MNEs) with global tu and profitability above 10% (i.e. profit before tax/revenue) calculated using a the turnover threshold to be reduced to 10 billion euros, contingent on succes of tax certainty on Amount A, with the relevant review beginning 7 years aft force, and the review being completed in no more than one year.

Extractives and Regulated Financial Services are excluded.

Source: OECD

TAX INJUSTICE – A NEW HOPE

Motivated in part by the complete failure of the OECD to consider the G24 proposal and its inherent structural bias to high-income countries, the Africa Group[158] at the UN advanced its proposal for a new UN tax convention (a legally binding multilateral instrument) on fairer global tax policy.

After two years, the proposal was finally tabled in November 2023 and a vote was held at the UN[159]. This opportunity was jeopardised by a last-minute wrecking amendment from the UK Government, which tried to remove the word 'Convention' from the motion proposing the UN Tax Convention[160] (*Figure 33*).

The wrecking amendment received support from all the high-income countries in North America and Europe (apart from Norway), who want to retain the current unfair tax system including the OECD's leadership role. However, thankfully the amendment failed and the new UN tax convention is now being negotiated and this will take place over the next couple of years.

We have already seen the same rich countries demand that the convention protects the role of the OECD in global tax rules[161]despite it having no African members. These blocking attempts are futile, as it was the problems with the OECD that led to the need for a UN Tax Convention in the first place.

FAIRER CHOICES: UN TAX CONVENTION

The new UN Tax Convention is a historic opportunity to establish a new rule-based global tax system that allows all governments to receive a fair share of the profits made in their country. **It would make a transformative difference increasing annual education budgets in Africa by billions of dollars and reducing global inequality.**

The UN tax convention hearings have started, and government representatives need to be informed about the views of their citizens on tax justice.

Young people, particularly those living in the richer countries whose governments are trying to weaken the processes, must be actively involved if this exceptional opportunity is to be realised. **The next couple of years present a once in a generation chance to establish fair international tax rules. It must not be missed.**

BOX C: EXTRACTS FROM "LITANY OF FAILURE: THE OECD'S STEWARDSHIP OF INTERNATIONAL TAXATION" REPORT BY TAX JUSTICE MOVEMENT

"Infamously, the OECD's early 2000s 'blacklist' of uncooperative tax jurisdictions failed to include any of its own member states - many of which are among the most pernicious tax havens....The only country the OECD targeted for sanctions on the basis of its tax haven policies is Liberia; a fact that has prompted allegations of racial bias."

"Political corruption and transnational organised crime run on the architecture of global financial secrecy, provided by a handful of nations in the Global North, which the OECD BEPS process has signally failed to remedy."

"Indeed 'the UK Spider's Web' – comprising the City of London together with the network of UK crown dependencies and overseas territories – is responsible for nearly a third of global revenue losses to corporate tax abuse. Together with the other countries making up 'the Axis of Tax Avoidance' – former colonial power the Netherlands, along with Switzerland and Luxembourg – it is responsible for 46 percent of total corporate tax revenue losses."

Source: **Tax Justice Movement,** *Litany of Failure: The OECD's Stewardship Of International Taxation* May 2024

FIGURE 33: UK AMMENDMENT, DEC 2023

United Kingdom of Great Britain and Northern Ireland: amendment to draft resolution A/C.2/78/L.18/Rev.1

Promotion of inclusive and effective international tax cooperation at the United Nations

Replace operative paragraph 1 with the following text:

1. *Emphasizes* that developing a United Nations framework on international tax cooperation is needed in order to strengthen international tax cooperation and make it fully inclusive and more effective;

Replace operative paragraph 2 with the following text:

2. *Recognizes* that developing a framework will also help in accelerating the implementation of the Addis Ababa Action Agenda on Financing for Development and the 2030 Agenda for Sustainable Development;

Replace operative paragraph 3 with the following text:

3. *Decides* to establish a Member State-led, open-ended ad hoc intergovernmental committee for the purpose of drafting terms of reference for a United Nations framework on international tax cooperation;

Identical apart from removing the word 'Convention'

Source: United Nations

IN FOCUS: THEFT

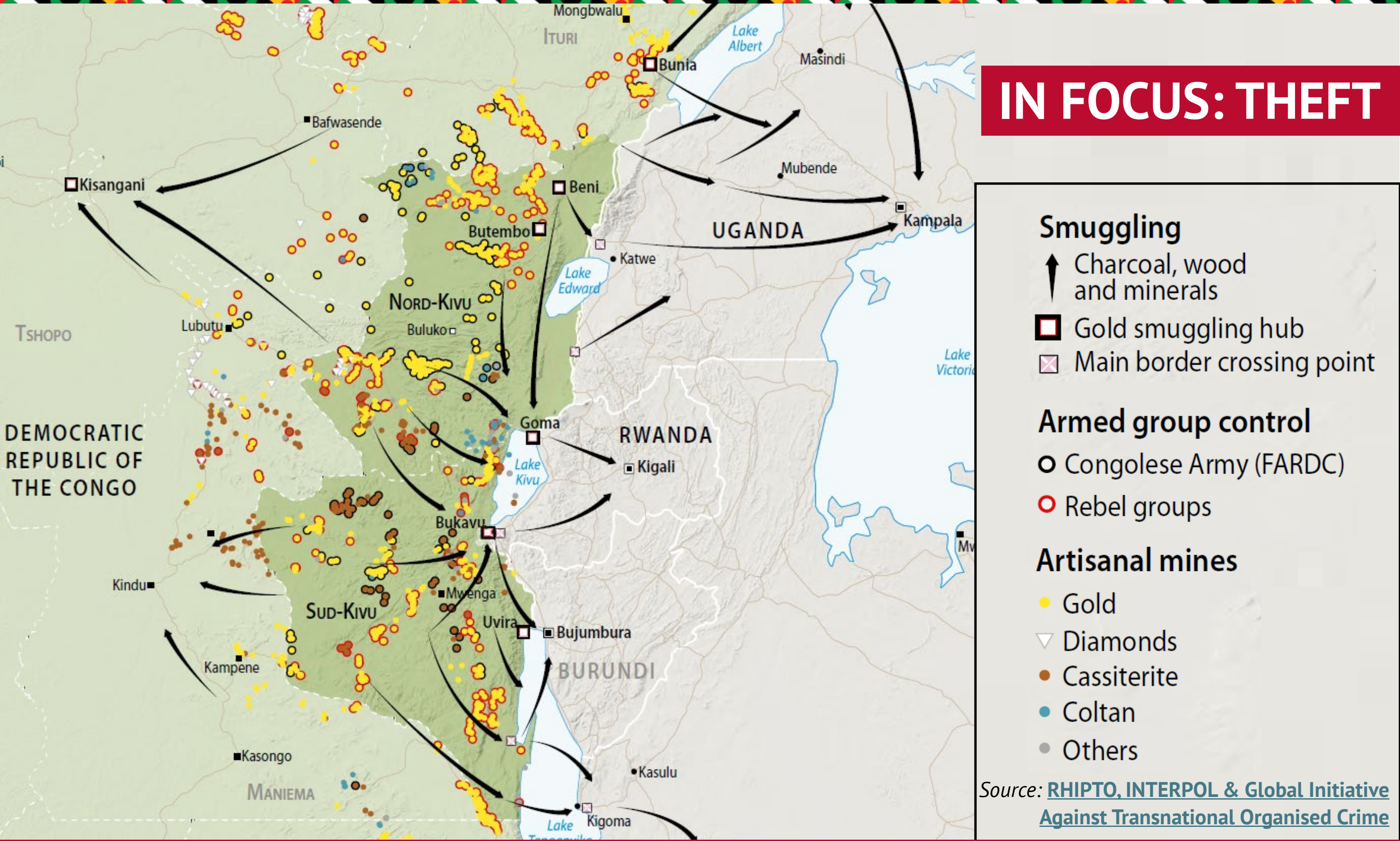


FIGURE 34: MILITIAS, MINERALS AND SUPPLY ROUTES IN EASTERN DRC

African countries and finance ministries also lose tax revenue through theft, with African resources stolen and transported to companies that buy resources through illegal supply chains (minerals like Colton are *only* stolen to sell into companies).

Sometimes it is initiated by a company, other times companies turn a blind eye to resources sourced from criminal enterprises. **Either way those buying the stolen goods ultimately fund the militias and expand the illegal markets.**

In Eastern DRC alone, the theft is worth hundreds of millions of dollars every year and supports "*well over 25 armed groups continuing to destabilize eastern DRC*"[162]. **Interpol estimates 17% of the income financing non-state armed groups in the world is derived from illegal mining**[163].

Instead of the proceeds benefiting young people and financing education in the DRC, the profits are split between foreign companies, foreign countries and militias.

The armed groups then use their proceeds from supply chains to expand operations, deepening a cycle of violence and injustice.

It is not just the DRC, the Daphne Project and the Libyan National Oil Corporation estimated "*US$750 million to US$1 billion worth of Libyan oil is smuggled to Malta each year*", with the oil "*transferred from ship to ship about 12 miles off the Malta coast*"[164].

A Chatham House report calculated losses from illicit hydrocarbon trade from Nigeria between US$3 - $8 billion (2-5 times the Nigerian education budget)[165].

These crimes occur everywhere but they are more costly in Africa and African authorities have less resources to stop them. The armed groups would not steal the resources if there were not eager buyers.

Companies and countries receiving these stolen goods must do better. The new EU supply chain act is a start, but it needs to be adopted globally and apply wider.

MISPERCEPTIONS & SHIFTING BLAME

PERCEPTIONS OF AFRICA

One of the key factors affecting the world's response to the crisis facing Africa's children is the way Africa and Africans are discussed and perceived by those outside the continent, especially in rich countries.

By accident and by design, the scale of, and reasons behind, high-levels of extreme poverty and injustice in Africa are often hidden or misconstrued. Blame and responsibility is generally shifted away from those benefiting and enabling Africa's exploitation, and onto those being exploited.

A fuller analysis is provided in the Justice for Africa *Unequal Education, Unequal Future* report but a few key aspects are considered here.

WELL MEANING BUT MISPLACED NGOS

Some NGOs aiming to alleviate African poverty also propagate negative views of Africa. Too many large NGO communications budgets prioritise marginal fundraising returns over explaining the injustices Africa faces and broadcast dehumanising images and context free videos accordingly.

Most major charities fail to use their massive fundraising communications budgets to educate the public about why extreme poverty still exists in a world that has never been richer.

The 25 largest humanitarian NGOs spent $1.5 billion on fundraising in 2013-4[166]. Too many of them have '*ending poverty*' as their mission whilst undermining that aim by misleading the public on the systemic changes required.

Only 19% of British people say the Empire was a bad thing and only 21% say Britain should regret historic colonialism[167]. Americans believe 28% of the government budget goes towards foreign aid when the truth is 1%[168].

These figures demonstrate the communications failure of the development NGOs that prioritise raising money for themselves over explaining the causes of extreme poverty.

BOX D: UK STUDY ON MEDIA FRAMING

"Approximately two-thirds of the articles cited a cause and in most of these stories blame was put on local governments in developing countries. Newspapers often linked the causes of poverty to mismanagement, corruption and local conflicts.... there was virtually no coverage of 'good' or 'responsible' local governance in the media.

The 'bad governance' narrative was rarely countered by examples of discontinued conflicts, peace and better governance in general. Consequently, newspapers reflected the narrative that good governance in developing countries does not exist....which is reflected in strong public perceptions of corruption and little confidence in local governments in developing countries"

Both the media and the public pay relatively little attention to perspectives of justice and equality, and the liability of the West for the poverty of the developing world."

Source: Vossen, M and Schulpen,L *Media frames and public perceptions of global poverty in the UK: Is there a link?*

MEDIA

African news stories in most international media are hard to find. Not enough journalists cover the international meetings where injustices to Africa occur, few report it and fewer editors prioritise it.

A 2019 study[169] highlighted the impact of the media on perceptions of global poverty within the UK (*BOX D*). It showed how newspapers often linked the causes to mismanagement, corruption and local conflicts and relatively little attention to perspectives of justice and equality, and the liability of the West for global poverty.

So much of the media in the world is owned by billionaires, major financial corporations or is state controlled. It is not in their interest to make or promote content about extreme poverty, child labourers or out of school African children. It can be in their interests to distract audiences from extreme inequality and unfair tax laws and, in richer countries, to support cuts to aid or scapegoat refugees and migrants.

"The world is a dangerous place, not because of those who do evil, but because of those who look on and do nothing."

Albert Einstein

BLAME SHIFTING

We should also consider the topics where blame gets shifted. Three of the most important areas are:

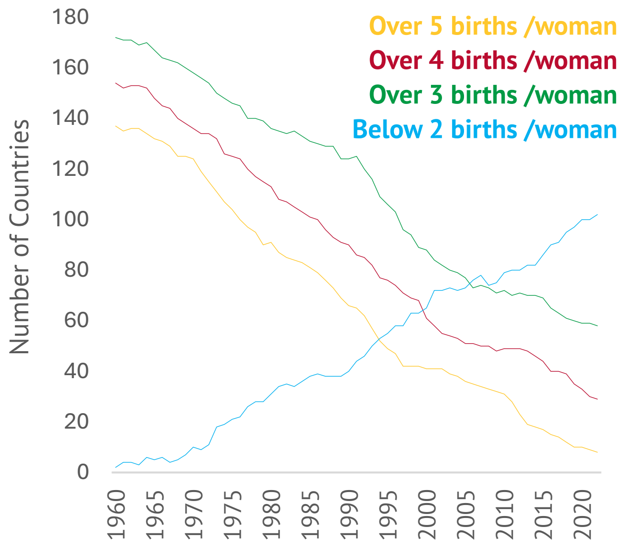
1) POPULATION

In 1960 at the end of the colonial era, the world was facing a risk of exponential population growth with a global fertility rate of 4.7 births per woman and 137 countries with a rate above 5[170]. Today just eight countries have a rate above 5 (*Figure 35*) and the drop in the overall global fertility rate from 5.32 to 2.26 shows that attempts by some to create a global panic on population are wrong.

All regions of the world have had high birth rates in their history and all regions have seen a drop in birth rates as GDP per person increased and extreme poverty fell. However, so much of Africa's economic growth has been extracted abroad in tax, trade and debt injustice that GDP per person has flatlined and extreme poverty persisted so fertility rates have fallen more slowly and in some countries remain too high (especially where there is gender inequality and low access to sexual and reproductive health and contraception).

But population cannot be blamed as the main cause of the growth in extreme poverty. African countries with both higher and lower birth rates are seeing major increases – for example Kenya and Zimbabwe among the ten lowest fertility rates in sub-Saharan Africa have had very large increases in extreme poverty in the last decade.

FIGURE 35: N0. OF COUNTIRES WITH FERTILITY RATE OVER 5, OVER 4, OVER 3 & LESS THAN 2



Source: World Bank

Africa has enough resources to support its children, for those who steal those resources to then shift the blame to population is wrong. In countries where fertility rates need to fall, tax, debt and aid justice would grow GDP/capita, reduce poverty and improve sexual reproductive health access.

2) CORRUPTION

Corruption is corrosive. It damages the economy, diminishes trust in government and society, and restricts access to public services. Though it is destructive and urgent action is needed to curb its prevalence, the common perception that corruption is the principal cause of poverty in Africa is wrong.

A Justice for Africa GDP/capita analysis of Transparency International's Corruption Perceptions Index showed most African countries have less corruption than expected considering poverty levels[171]. None of the ten worst countries for corruption given income levels were African.

When the state runs out of funds and is unable to pay the police or officials their salary, then bribes are almost inevitable as has been seen all over the world. There is nothing more corrupt about African governments, just higher levels of extreme poverty and smaller levels of government budgets.

In addition, the largest corruption is instigated or enabled by those outside Africa. It was a Swiss company that advised the Kenyattas to set up 'untraceable' trust funds in the British Virgin Islands. Switzerland only made it a criminal offense for a company to bribe a private individual in 2015.

The daughter of Angola's former authoritarian president, Isabel dos Santos has been charged with 12 crimes by Angolan prosecutors. The indictment names several of dos Santos' associates as co-defendants, along with the Angolan unit of accounting giant PwC. An ICIJ investigation found PwC played a major role in the dos Santos business empire, charging lucrative fees for advice on avoiding Angolan taxes and striking deals[172].

It requires considerable ignorance or wilful misrepresentation to see only Africa's corruption or to believe it is the only cause of extreme poverty. Corruption in Malawi is not the main reason Malawi is 148 times poorer than Switzerland.

3) CONFLICT & MILITARY EXPENDITURE

One common misconception is that Africa continues to experience extreme poverty because of high levels of conflict on the continent.

Conflict is devastating for the safety, rights and lives of all those in affected areas. It is a major cause of malnutrition and kills Africans every day. The ongoing fighting in DRC, persistent crisis in the Sahel, war in Sudan, multiple instability threats in Nigeria, and bitter battles in Somalia and Ethiopia are further recent reminders of the terrible cost of conflict. Peace-building efforts must be prioritised.

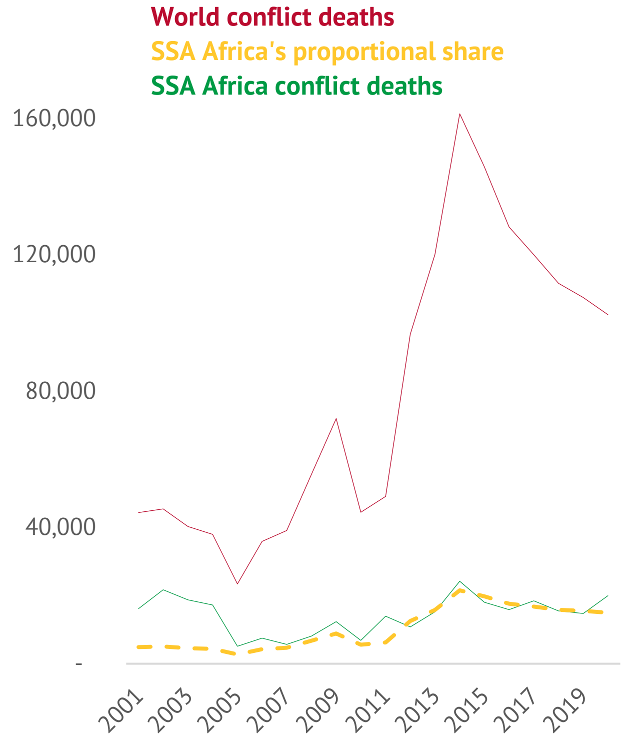
With tiny government budgets, eager international buyers for illegal supply chains, a continent with mainly colonial drawn borders and literacy rates similar to those of the US Civil War[173], greater African instability could be expected.

However sub-Saharan African deaths in conflict in the last 20 years (green) are broadly in line with its proportional share of the world total (dotted yellow) in *Figure 36*. **One conflict is one too many, but conflict is not the main reason for the growing global inequality facing Africa.**

A related claim is that Africa is poor because African governments spend all their resources on the military. Though too high, **military expenditure in all 48 sub-Saharan African countries put together is less than Italy alone**[174] and far below others (*Figure 37*). In 2020, the *annual increase* in US military expenditure was more than the *total* sub-Saharan Africa military expenditure[175].

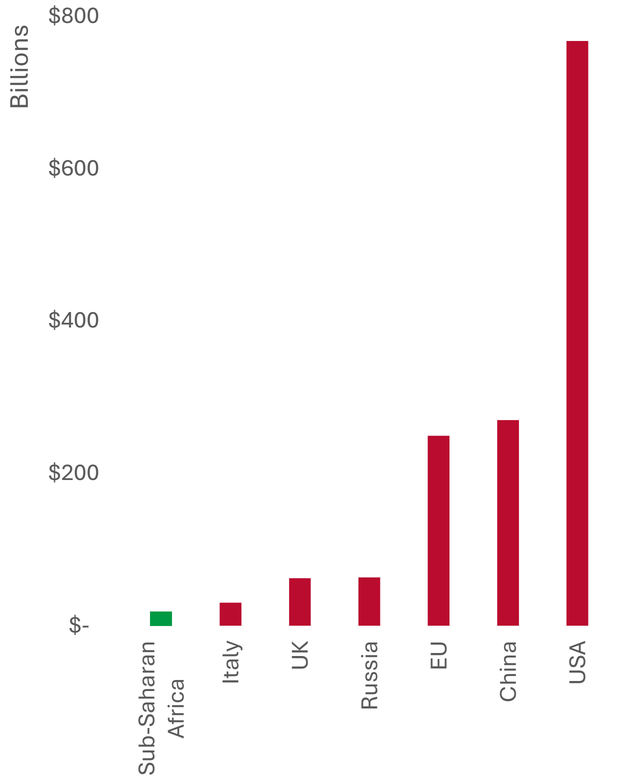
Of the world's top 100 arms manufacturers none are in Africa[176]. Weapons are bought in from outside, including by the Russian Wagner group, foreign supported Islamic State terrorists and subsidised exports from rich countries. After decades of efforts a multilateral UN Arms Trade Treaty was agreed in 2013. Most African countries signed it, Russia has not[177] and the US withdrew after opposition from the NRA's lobbying arm.[178]

FIGURE 36: COMBINED CONFLICT FATALITIES 2001-20



Source: University of Uppsala

FIGURE 37: MILITARY EXPENDITURE (USD), 2021



Source: Stockholm International Peace Research Institute

> *"Many Africans succumb to the idea that they can't do things because of what society says. Images of Africa are negative –war, corruption, poverty. We need to be proud of our culture."*
>
> **Dambisa Moyo, Economist**

IMPACT & ACTION

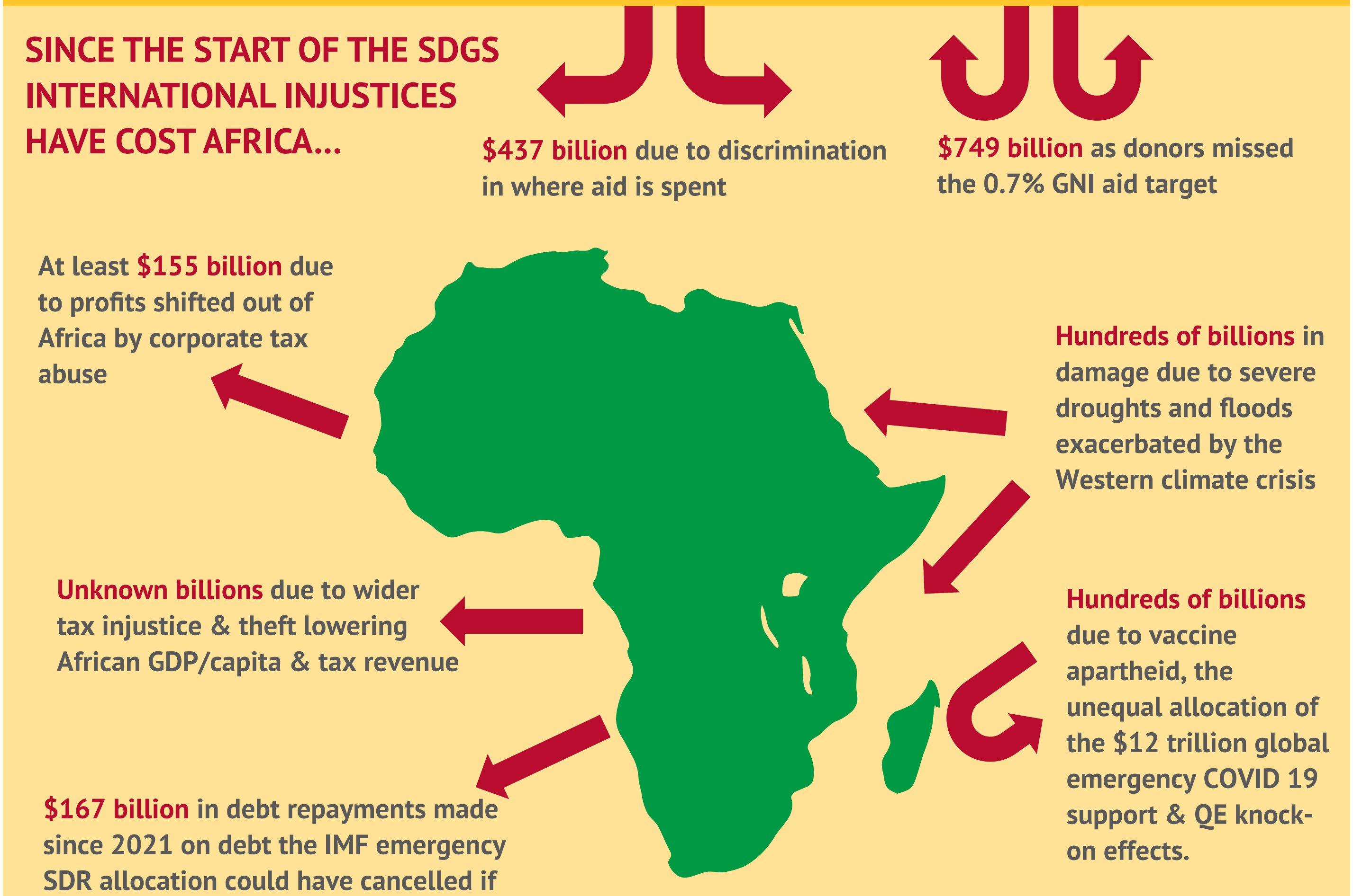
Better national leadership is needed, conflict and corruption must be tackled, there needs to be a greater focus on social protection and programmes for the most marginalised rather than elites, gender equality and sexual reproductive health rights must be prioritised.

However, 99% of the difference in female graduation rates in Africa and Europe is due to regional inequality and only 1% to gender inequality within Africa[179]. A Justice for Africa analysis in 2023 of the costs of major international and national injustices affecting children in Africa showed how approximately 95% of the costs were due to international injustices and 5% to national injustices[180].

The injustices this report has considered on Debt, Aid, Climate and Tax do not involve trivial sums. They inter-relate so an exact combined total would not be accurate, but the amount is clearly over a trillion dollars since the start of the SDGs alone (*Figure 38*). Please remember these are just the additional modern injustices since the world promised to leave no child behind, world wealth was already incredibly unequal due to centuries of slavery and colonialism that has never been compensated for.

Our generation is now making that inequality even worse with central banks and finance ministries in rich countries seemingly indifferent to the consequences of their actions and inaction on Africa.

FIGURE 38: COMBINED IMPACT OF DEBT, AID, CLIMATE AND TAX INJUSTICES FACED BY AFRICA SINCE 2016



Sources: Various - *see note in [References](#) for Fig 38*

"Racism, like most systems of oppression, isn't about bad people doing terrible things to people who are different from them but instead is a way of maintaining power for certain groups at the expense of others."
Alicia Garza, Co-founder, Black Lives Matter International Movement

These injustices have compounded and created a perfect storm for African governments. There have been more coups in sub-Saharan Africa in the last three years than the previous twelve[181]. Protests are erupting across the continent and the economic situation is going to decline even further.

Debt injustice is so widespread, even the strongest African countries are facing a major budget crisis. An unsustainable $100 billion a year[182] is now paid by sub-Saharan Africa in debt servicing to creditors including Western banks despite their role in causing the crisis.

Tax injustice and the extraction of Africa's profits by foreign companies and countries is so absolute that despite trillions more African resources entering the global economy, sub-Saharan African GDP/capita has only gone up *$2 a year* since 1976[183].

In the last 20 years, as extreme poverty in Africa has shot up, world GDP grew $40 trillion[184]. Yet donors repeatedly broke promises on aid and climate finance and discriminated against Africa. Two in three extremely poor people live in sub-Saharan Africa, yet only one sixth of bilateral ODA is spent there[185].

These injustices have consequences. In Spain 15,000 women graduate university for each death from maternal causes, in nearby Mauritania the ratio is 1:1[186]. Government budgets in sub-Saharan Africa countries now average 3% of European government budgets and in some cases less than 1%[187].

More is spent on three *days* of education of a child in Switzerland than the *lifetime* of a child in Burundi[188]. Literacy rates in Chad are one third of the US in *1870*[189].

Over 15 million African children have died unnecessarily since the SDGs started in 2016[190]. To put that number in context, all the US casualties by war in the last 250 years since 1775 (including the US civil war, combat deaths, non-combat deaths, wounded and missing in action) is less than 3 million.[191]

When will the leaders of rich countries, central banks and finance institutions act?

FAIRER FUTURE:

Decision Makers, including members of the IMF/World Bank Development Committee and the G20 Central Bank meeting must recognise the damage their polices have caused and urgently:

- Agree a one-off SDR issue to top up developing country allocations to the $361 per person the richer countries gave themselves in 2021, with the money used to end the debt crisis.
- Stop trying to block progress on a UN tax convention. Remove the exclusion of extractives from the Global Minimum Tax agreement and apply it to all companies with a turnover of over $100 million. Recognise the OECD, with no African members is not a body with a global mandate.
- Support real reform of the IMF and World Bank including fairer voting allocations and an open selection for the IMF Managing Director and World Bank President.
- End the discrimination in ODA and climate finance against Africa, committing to 0.3% GNI target for sub-Saharan African ODA with 20% spent on education and 20% on social protection.

African leaders must avoid the repression of youth and anti-poverty protests and instead take these issues to the international stage. The UN tax convention resolution shows what is possible when African governments work together to address these injustices. Participation in intercontinental alliances such as EU-AU summits and the Commonwealth should be dependent on support for a UN tax resolution, debt cancellation and IFI reform. The injustices Africa faces, and the underrepresentation of Africa will continue for as long as we allow. It is time. Justice for Africa.

DATA AND REFERENCES

"When you see something that is not right, not fair, not just, you have to speak up. You have to say something; you have to do something." **John Lewis, US civil rights activist**

Gen Z is set to be the most unequal in history in large part due to the massive knowledge gap on the modern injustices Africa is facing. Please also read the full report this report is drawn from – Unequal Education, Unequal Future - which considers in more depth the impact on young people in Africa, how the injustices are still in place and how we can do to end them.

The data in this report and the fuller report has been presented as fairly as possible with data sourced from established international organisations and graphs starting at zero to show the true underlying trends.

Some of the data is difficult to believe and references and calculation notes have been added so you can check any of the figures yourself. If you spot any errors in the calculations, please do let Justice for Africa know - we aim to be as accurate as possible - the evidence is already clear and overwhelming.

Many of the agencies involved released the data with major reports that missed the most obvious trends. The biggest issue is they have not undertaken an analysis to isolate the data for Africa and sub-Saharan Africa and contrast it with the rest of the world (they often just compare African data with the world trend which contains the self-same African data masking the scale of the changes).

All agencies should include an African focussed analysis given the recent increase in Africa's share of the world's poorest people. Perhaps this would have already happened if international institutions and teams given leading roles on development such as the World Bank and OECD DAC were led by people from, and prioritised the needs of, developing countries.

FIGURE SOURCES AND NOTES:

FIGURE 1 (COVER): World Bank, (2024), *Poverty and Inequality Platform (version 20240627_2017_01_02_PROD) Accessed on 2024-10-5* **Available from:** **https://pip.worldbank.org/poverty-calculator** Select "Population Living in Poverty" under Poverty, hover over the Blue download button and select all regional data. Subtract Sub-Saharan Africa data from World data to calculate the Rest of the World data. ***RETURN TO FIGURE 1***

FIGURE 2: World Bank International Debt Statistics 2024, **Available from:** **https://databank.worldbank.org/source/international-debt-statistics** Select on left hand side: *Country* – 'Sub-Saharan Africa (excluding high income); *Counterpart-Area* – 'World'; *Series* – 'Debt service on external debt total (TDS, current US$); *Time* - tick all years through '2012-2023' ***RETURN TO FIGURE 2***

FIGURE 3: World Bank International Debt Statistics, Indicator, 'External debt stocks, private nonguaranteed (PNG) (DOD, current US$) **Available from:** **https://databank.worldbank.org/source/international-debt-statistics**

*Click on Databank: IDS (Timeseries) button and then select for 'Series' the indicator **External debt stocks, private nonguaranteed (PNG) (DOD, current US$)** and then for 'Counter-Part Area' select **World** and then for Country **select sub-Saharan Africa excluding High Income Countries** [there is only one sub-Saharan African country that is high income which is the Seychelles and the data is not available for that country so this is as a slight underestimate for sub-Saharan Africa] and then select relevant years* *RETURN TO FIGURE 3*

FIGURE 4: White House Carbis Bay G7 Summit Communiqué **Available from:** https://www.whitehouse.gov/briefing-room/statements-releases/2021/06/13/carbis-bay-g7-summit-communique/ **& OECD/DAC** Table 29. Net Disbursements of ODA to Sub-Saharan Africa by Donor **Available from** https://web-archive.oecd.org/temp/2024-06-20/77893-statisticsonresourceflowstodevelopingcountries.htm Select Net Disbursements of ODA to Sub-Saharan Africa by Donor and compare 2019 and 2020 for G7 countries and multilaterals [*If archive is not available the same data can be found in DAC2A: Aid (ODA) disbursements to countries and regions*) **Available from:** https://stats.oecd.org/Index.aspx?DataSetCode=TABLE2A Select Recipient 'Sub-Saharan Africa', Measure 'Official development assistance (ODA) disbursements, Price base 'Constant prices', Donor 'Multilateral & G7, Time period 2019,2020 to calculate additional aid in 2020 over 2019]. *If you include 2021 it gives 0.014% compared to 0.010% for 2020*
RETURN TO FIGURE 4

FIGURE 5: OWID,WPP Primary vaccine coverage of population by country **Available from:** https://pandem-ic.com/primary-vaccine-coverage-of-population-by-country-map-2/ *Accessed 14th Sep 2022* *RETURN TO FIGURE 5*

FIGURE 6: UK GOVERNMENT News story: Chancellor and G7 Finance Ministers agree milestone support for vulnerable countries (19th March 2021) **Available from:** https://www.gov.uk/government/news/chancellor-and-g7-finance-ministers-agree-milestone-support-for-vulnerable-countries *RETURN TO FIGURE 6*

FIGURE 7: International Monetary Fund 2021 General SDR Allocations **Available from:** https://www.imf.org/en/Topics/special-drawing-right/2021-SDR-Allocation **& World Bank** Indicator: Population, Total **Available from:** https://data.worldbank.org/indicator/SP.POP.TOTL
RETURN TO FIGURE 7

FIGURE 8: IMF List of LIC DSAs for PRGT-Eligible Countries As of Sep 30, 2024 **Available from:** https://www.imf.org/en/About/Factsheets/Sheets/2023/imf-world-bank-debt-sustainability-framework-for-low-income-countries *RETURN TO FIGURE 8*

FIGURE 9: IMF Central Government Debt (Percent of GDP) **Available from:** https://www.imf.org/external/datamapper/CG_DEBT_GDP@GDD/SWE **&** *Multiply by* **World Bank** Indicator GDP (constant 2015 US$) **Available from:** https://data.worldbank.org/indicator/NY.GDP.MKTP.KD *RETURN TO FIGURE 9*

FIGURE 10: IMF Central Government Debt (Percent of GDP) **Available from:** https://www.imf.org/external/datamapper/CG_DEBT_GDP@GDD/SWE *RETURN TO FIGURE 10*

FIGURE 11: World Bank International Debt Statistics 2024, **Available from:** https://databank.worldbank.org/source/international-debt-statistics/ *Select on left hand side: Country – 'Sub-Saharan Africa (excluding high income); Counterpart-Area – 'World'; Series – 'Debt service on external debt total (TDS, current US$); Time - tick all years through '2012-2023' . Then use* Indicator GDP (current 2015 US$) **Available from** https://data.worldbank.org/indicator/NY.GDP.MKTP.KD to get a % of debt to GDP. *Then divide by* Indicator Government expenditure on education, total (% of GDP) **Available from:** https://data.worldbank.org/indicator/SE.XPD.TOTL.GD.ZS *RETURN TO FIGURE 11*

FIGURE 12: World Bank, International debt statistics, debt service on external debt, *Select Indicator: 'TOTAL DEBT SERVICE (TDS, CURRENT US$)'; County – Kenya; relevant year* **Available from:** https://www.worldbank.org/en/programs/debt-statistics/ids & EXCHANGE-RATES.ORG - USD/KES average Exchange Rates for each year **Available from:** https://www.exchange-rates.org/exchange-rate-history/usd-kes-2011 *RETURN TO FIGURE 12*

FIGURE 13: Food and Agricultural Organization, Indicator Number of undernourished people (millions) **Available from:** https://www.fao.org/faostat/en/#data/FS *RETURN TO FIGURE 13*

FIGURE 14: OECD DAC Creditor Reporting System (CRS) **Available from:** https://www.oecd.org/dac/financing-sustainable-development/development-finance-data/ *RETURN TO FIGURE 14*

FIGURE 15: OECD DAC 2A, Available from: https://data-explorer.oecd.org/vis?fs[0]=Topic%2C1%7CDevelopment%23DEV%23%7COfficial%20Development%20Assistance%20%28ODA%29%23DEV_ODA%23&pg=0&fc=Topic&snb=19&df[ds]=dsDisseminateFinalDMZ&df[id]=DSD_DAC2%40DF_DAC2A&df[ag]=OECD.DCD.FSD&df[vs]=1.1&dq=.DPGC.206.USD.Q&lom=LASTNPERIODS&lo=5&to[TIME_PERIOD]=false **& World Bank** Poverty and Inequality Platform **Available from:** https://pip.worldbank.org/poverty-calculator **OECD** - Click on Recipient: *Sub-Saharan Africa* and *All recipients,* Time Period: *2005-2022*, Donor: *DAC countries*, Measure: *Official Development Assistance (ODA) ODA disbursements.* Divide the two columns to get the % of country and regional ODA allocated by DAC countries to SSA. **PIP –** Poverty: *Population Living in Poverty – select DOWNLOAD ALL REGIONAL DATA which you see by hovering over the blue download button. Divide sub-Saharan Africa by World for each year to get the percentage of the poorest living in sub-Saharan Africa.* *RETURN TO FIGURE 15*

FIGURE 16: OECD DAC 'Table 29, Net Disbursements of ODA to Sub-Saharan Africa by Donor' **Available from:** https://www.oecd.org/dac/financing-sustainable-development/development-finance-data/statisticsonresourceflowstodevelopingcountries.htm *Then click on the link for Net Disbursements of ODA to Sub-Saharan Africa by Donor. & 'DAC Members' official development assistance in 2022 on a grant equivalent basis* **Available from:** https://www.oecd.org/dac/financing-sustainable-development/development-finance-data/statisticsonresourceflowstodevelopingcountries.htm *Calculating the proportion of SSA GNI% by dividing SSA Net disbursement by country by the global net disbursement and the multiplying by the GNI % divided by total gross disbursement* *RETURN TO FIGURE 16*

FIGURE 17: UK government FCDO, Additional Tables: Statistics on International Development, Table 4a, **Available from:** **https://www.gov.uk/government/statistics/statistics-on-international-development-final-uk-aid-spend-2022** *RETURN TO FIGURE 17*

FIGURE 18: OECD, Aid (ODA) by sector and donor [DAC5] **Available from:** **https://data-explorer.oecd.org/vis?fs%5b0%5d=Topic%2C1%7CDevelopment%23DEV%23%7COfficial%20Development%20Assistance%20%28ODA%29%23DEV_ODA%23&pg=0&fc=Topic&bp=true&snb=10&df%5bds%5d=dsDisseminateFinalDMZ&df%5bid%5d=DSD_DAC1%40DF_DAC5&df%5bag%5d=OECD.DCD.FSD&df%5bvs%5d=1.0&pd=%2C&dq=ALLD.528....Q.&to%5bTIME_PERIOD%5d=false&ly%5brw%5d=SECTOR&ly%5bcl%5d=TIME_PERIOD&vw=tb** Select Price Base - Constant USD and Donor – Official donor, Measure – Bilateral ODA Commitments. Divide the figure for Education sector by the total for all sectors ***RETURN TO FIGURE 18***

FIGURE 19: Our World in Data Cumulative CO2 emissions based on the Global Carbon Project **Available from:** **https://ourworldindata.org/grapher/cumulative-co2-emissions-region** *(Accessed Dec 2023)*. ***RETURN TO FIGURE 19***

FIGURE 20: Our World in Data Cumulative CO2 emissions based on the Global Carbon Project **Available from:** **https://ourworldindata.org/grapher/cumulative-co2-emissions-region** *(Accessed Dec 2023) &* **Notre Dame-Global Adaptation Index (ND-GAIN) Country Index** Country Index **Available from:** **https://gain.nd.edu/our-work/country-index/** *(Accessed Sep 2022)* **&** **World Bank** Indicator: Population, Total **Available from:** **https://data.worldbank.org/indicator/SP.POP.TOTL** Calculate the CO2 emissions per person for each country and then convert to a % of the highest country. Calculate the ND-GAIN % by dividing the Vulnerability Score for each country score by the highest ND-GAIN score by 100 to get a %. Then calculate the average results for each region. ***RETURN TO FIGURE 20***

FIGURE 21: SAME AS FIGURE 20 but don't do the regional calculation at the end ***RETURN TO FIGURE 21***

FIGURE 22: WORLD BANK Indicator: GDP per Capita (constant 2015 US$) - **Available from:** **https://data.worldbank.org/indicator/NY.GDP.PCAP.KD** ***RETURN TO FIGURE 22***

FIGURE 23: SAME AS FIGURE 22 ***RETURN TO FIGURE 23***

FIGURE 24: BBC NEWS Explore DR Congo in maps and graphs, (27 November 2012 sourced from UN), **Available from:** **https://www.bbc.co.uk/news/world-africa-15722799** ***RETURN TO FIGURE 24***

FIGURE 25: WORLD BANK Indicator: Total natural resource rents (% of GDP) **Available from:** **https://data.worldbank.org/indicator/NY.GDP.TOTL.RT.ZS** **&** Indicator: GDP (constant 2015 $) **Available from:** **https://data.worldbank.org/indicator/NY.GDP.MKTP.KD** *Multiply them both together to get Natural Resource Rent values in constant USD* ***RETURN TO FIGURE 25***

FIGURE 26: WAR ON WANT & Curtis, Mark The New Colonialism Report, Britain's scramble for Africa's energy and mineral resources (2016) **Available from:** **https://waronwant.org/sites/default/files/TheNewColonialism.pdf** ***RETURN TO FIGURE 26***

FIGURE 27: FACING HISTORY AND OURSELVES Africa Colonial Map **Available from:** https://www.facinghistory.org/resource-library/colonial-presence-africa *RETURN TO FIGURE 27*

FIGURE 28: World Bank Indicator: Tax revenue (% of GDP) **Available from:** https://data.worldbank.org/indicator/GC.TAX.TOTL.GD.ZS **&** ***multiplied by*** Indicator: GDP (constant 2015 US$) **Available from:** https://data.worldbank.org/indicator/NY.GDP.MKTP.KD **&** *divided by Extracted population 0-17 derived from* Indicator: Population ages 0-14, total **Available from:** https://data.worldbank.org/indicator/SP.POP.0014.TO *(0-14 population from three years before plus 20% of current 0-14 population for an estimate of 0-17 population).* *RETURN TO FIGURE 28*

FIGURE 29: World Bank Indicator: Tax revenue (% of GDP) **Available from:** https://data.worldbank.org/indicator/GC.TAX.TOTL.GD.ZS **&** ***multiplied by*** Indicator: GDP per capita (constant 2015 US$) **Available from:** https://data.worldbank.org/indicator/NY.GDP.PCAP.KD *RETURN TO FIGURE 29*

FIGURE 30: Trade Justice Movement, State of Tax Justice 2023 **Available from:** https://taxjustice.net/reports/the-state-of-tax-justice-2023/ *RETURN TO FIGURE 30*

FIGURE 31: EU Tax Observatory, *(Figure 2.7)* Global Tax Evasion Report 2024 **Available from:** https://www.taxobservatory.eu/www-site/uploads/2023/10/global_tax_evasion_report_24.pdf *RETURN TO FIGURE 31*

FIGURE 32: OECD Statement on a Two-Pillar Solution to Address the Tax Challenges Arising from the Digitalisation of the Economy, October 2021 **Available from:** https://www.oecd.org/content/dam/oecd/en/topics/policy-issues/beps/statement-on-a-two-pillar-solution-to-address-the-tax-challenges-arising-from-the-digitalisation-of-the-economy-october-2021.pdf *RETURN TO FIGURE 32*

FIGURE 33: United Nations, UN.org Draft Resolution A/C.2/78/L.18/Rev.1 **Available from:** https://documents.un.org/doc/undoc/ltd/n23/356/75/pdf/n2335675.pdf **&** Proposed Amendment to the resolution **Available from:** https://www.un.org/en/ga/second/78/docs/A-C2-78-CRP7.pdf *RETURN TO FIGURE 33*

FIGURE 34: RHIPTO, INTERPOL and Global Initiative Against Transnational Organised Crime World Atlas on Illicit Financial Flows **Available from:** https://globalinitiative.net/analysis/world-atlas-of-illicit-flows/ *(graphic derived from Norwegian Center for Global Analysis, 2015, International Peace Information Service, IPIS 2017).* *RETURN TO FIGURE 34*

FIGURE 35: World Bank Indicator Fertility rate, total (births per woman) **Available from:** https://data.worldbank.org/indicator/SP.DYN.TFRT.IN *RETURN TO FIGURE 35*

FIGURE 36: University of Uppsala Battle Related Deaths, One Sided Conflicts, and Non-State Actors **Available from:** https://ucdp.uu.se/exploratory **& World Bank** Indicator: Population, Total **Available from:** https://data.worldbank.org/indicator/SP.POP.TOTL *RETURN TO FIGURE 36*

FIGURE 37: Stockholm International Peace Research Institute SIPRI Military Expenditure Database **Available from:** https://milex.sipri.org/sipri *RETURN TO FIGURE 37*

FIGURE 38: Calculations per box

A. $437 billion due to discrimination in where aid is spent

The estimate is calculated for October 2024 by adding 2016-2023 and 75% of 2024 of Row 5 Injustice Costs form the table below.

Row Sources:

- Row 1: W**ORLD BANK** Poverty and Inequality Platform - SAME AS FIGURE 1
- Row 2 & 3: **OECD** Table 2a - deduct all multilateral and then take percentage for SSA against total (this is similar to data in Table 29 used in FIGURE 16 but calculates years 2016 & 2017 as well)
- Row 4: Multiply Row 3 by (Row 2/Row 1)
- Row 5: Row 4 minus Row 3

	2016	2017	2018	2019	2020	2021	2022	2023	2024
1. % of the world's extremely poor (less than $2.15 a day) who live in SSA	51%	56%	60%	60%	58%	60%	63%	65%	67%
2. % DAC Bilateral ODA going to SSA	24%	25%	26%	25%	26%	25%	18%	*18%*	*18%*
3. Actual DAC Bilateral ODA to SSA (millions USD)	$27,085	$29,084	$28,301	$27,576	$30,825	$31,958	$29,066	*$29,066*	*$29,066*
4.Discrimination Free Bilateral ODA allocation to SSA (millions USD)	$59,189	$64,884	$66,915	$66,458	$68,470	$75,224	$102,468	$105,999	$109,397
5. Injustice Cost (millions USD)	**$32,104**	**$35,800**	**$38,614**	**$38,882**	**$37,645**	**$43,266**	**$73,403**	***$76,933***	***$80,331***

Figures in red are projected based on latest year

B. $749 billion as donors missed the 0.7% GNI aid target

The estimate is calculated for October 2024 by adding 2016-2023 and 75% of 2024 of Row 5 Injustice Costs from the table below.

Row Sources:

- Row 1: See Previous Table Row 5
- Row 2: **OECD** - SAME AS FIGURE 14
- Row 3: **OECD**, 'The 0.7% ODA/GNI target - a history' **Available at:** https://www.oecd.org/dac/financing-sustainable-development/development-finance-standards/the07odagnitarget-ahistory.htm
- Row 4: Multiply Row 1 by (Row 3/Row 2)
- Row 5: Row 4 minus Row 1

	2016	2017	2018	2019	2020	2021	2022	2023	2024
1.Discrimination Free Bilateral ODA allocation to SSA (millions USD)	$59,189	$64,884	$66,915	$66,458	$68,470	$75,224	$102,468	$105,999	$109,397
2. DAC ODA as % GNI	0.32%	0.31%	0.30%	0.30%	0.33%	0.33%	0.37%	0.37%	0.37%
3. ODA % GNI Target	0.70%	0.70%	0.70%	0.70%	0.70%	0.70%	0.70%	0.70%	0.70%
4. SSA ODA if 0.7% target met	$129,477	$146,512	$156,134	$155,068	$145,238	$159,566	$193,859	$200,538	$206,967
5. Injustice Cost (millions USD)	**$70,287**	**$81,628**	**$89,219**	**$88,610**	**$76,769**	**$84,342**	**$91,391**	**$94,539**	**$97,570**

Figures in red are projected based on latest year

C. **At least $155 billion due to profits shifted out of Africa**
This is based on the 2018 profit shifting data of $21.339 billion outward and $3.574 billion inward for Africa using the Table 4.1 of the **Tax Justice Network** State of Tax Justice 2023 (Available from https://taxjustice.net/reports/the-state-of-tax-justice-2023/). You take the net figure of $17,765 million then multiplying it by 8.75 years (1st Jan 2016-1st Oct 2024) to get an approximate estimate for the amount since the SDGs began of $155.4 billion. There are also other forms of tax injustice this is just the profit shifting component.

Please note it is very likely to be an underestimate of profit shifting as the original calculations are conservative and the amount is also likely to have grown in subsequent years. There is a major (and hard to justify) delay in the OECD publishing the underlying data so 2018 is the latest year the Tax Justice Network have been able to calculate.

D. **$173 billion in debt repayments made since 2021 on debt the IMF emergency SDR allocation would have cancelled if equal per person**
Cost of debt repayments from SSA since 2021 on debt that could have been cancelled in if all countries had received the $361 per person rich countries allocated themselves in Special Drawing Rights and the G20.

Sources from FIGURE 7 give $361 per person high income countries received in SDR in 2021 (and $20 per sub-Saharan African).

If Sub-Saharan Africa low and middle income countries (all of Sub-Saharan Africa except for the Seychelles) received an additional $341 per person in additional funding based on 2021 population it would be worth $402.8 billion.

Total debt for SSA low and middle income countries in 2021 was $814.6 billion from **World Bank** *Indicator: External debt stocks, total (DOD, current US$)*. Available from: https://data.worldbank.org/indicator/DT.DOD.DECT.CD

This means that 49.48% of the debt stock could have been cancelled if the emergency SDR issue allocated to SSA at the same rate high income countries received.

Taking 49.48% off the debt servicing costs for sub-Saharan African Low and Middle Income countries in World Bank Debt service on external debt, total (TDS, current US$), https://data.worldbank.org/indicator/DT.TDS.DECT.CD for 2021-2023 and 75% of 2024 amounts to **$166.9 billion.**

This is an injustice that will continue to grow by nearly $1 billion a week until the discriminatory 2021 emergency SDR issue is rectified by a balancing issue to top up all developing countries to the $361 per person high income countries received.

E. Hundreds of billions in damage due to severe droughts and floods exacerbated by the Western climate crisis

The **Africa Development Bank** in *African Economic Outlook 2022* Available at https://www.afdb.org/en/documents/african-economic-outlook-2022 estimates on p.9 that for Africa "a climate financing gap of $99.9 billion to $127.2 billion a year will remain through 2030" and on p. 95 Loss and damage costs due to climate change are projected to range from $289.2 billion (in the low warming scenario) to $440.5 billion (in the high warming scenario) during the period in 2020-2030.

Climate Injustice costs since the start of the SDGs are likely to around $1 trillion and certainly in the hundreds of billions. https://www.uneca.org/stories/progress-with-the-loss-and-damage-fund-is-an-important-step-in-addressing-climate-change

F. Hundreds of billions due to vaccine apartheid, the unequal allocation of the $12 trillion global emergency COVID 19 support & QE knock-on effects.

If the $12 trillion G7 Global Agenda for Action had been allocated by population it would have been worth $1.76 trillion instead of the $0.01 trillion received in additional ODA. Sources: same as Figure 4.

Estimates on the cost of Vaccine Apartheid has not been estimated but will clearly be in the billions given the impact on economic growth alone ("by the end of 2024, low and middle-income country economic activity is projected to still be five percent below pre-pandemic projections" **World Bank,** International Debt Report 2023 ©*Washington, DC: http://hdl.handle.net/10986/40670 License: CC BY 3.0 IGO*), let alone the human cost.

The QE knock on effects have not been fully studied but the consequences on debt repayments alone are also in the tens of billions of dollars. As cited earlier in the report - the value of African currencies which fell by a sixth between January 2022 and July 2023[192]. With 60 percent of public debt held in USD[193], this alone led "*to the region's rise in public debt by about 10 percentage points of GDP on average*"[194] in 2022.

G. *Unknown billions due to wider tax injustice & theft lowering African GDP/capita & tax revenue*

Further data exists but is not shared by OECD or the countries and companies involved to do a fuller costing of the impact of wider tax injustice. General estimates are certainly in the billions of dollars a year.

Estimates on theft are mainly prepared for particular natural resources but as noted on page 30 they are already in the billions of dollars for the theft of individual resources from individual African countries.

A long-term calculation of the cost of tax and theft on African GDP/capita and tax revenue is beyond the scope of this report's analysis and not included in these calculations. Overall inequality in GDP/capita growth has cost Africa trillions of dollars and is the most critical factor behind the growing extreme poverty in Africa and the continued denial of African children's rights in a world that has never been richer.

RETURN TO FIGURE 38

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[1] **World Bank,** International Debt Statistics 2023, *Data for Sub-Saharan Africa (excluding high income)* & Indicator SE.XPD.TOTL.GD.ZS & Indicator NY.GDP.MKTP.CD gives $2,060,530,000,000 GDP and 3.22% Education spend for $66,443,604,713 sub-Saharan Expenditure on Education

[2] **World Bank International Debt Statistics 2024,** *Debt Service on external debt, total (TDS, current US$)* https://www.worldbank.org/en/programs/debt-statistics/ids Click on Databank: IDS (Timeseries) button and then select for 'Series' the indicator Debt Service on external debt, total (TDS, current US$) and compare for country and year & then use *Indicator GDP (current US$)* https://data.worldbank.org/indicator/NY.GDP.MKTP.CD *& Indicator GDP (constant 2015 US$)* https://data.worldbank.org/indicator/NY.GDP.MKTP.KD to change from current USD to constant 2015 USD and then take the % increase per country.

[3] **World Bank International Debt Statistics** '*Debt service on external debt, total (TDS, current US$)'* Indicator DT.TDS.DECT.CD https://www.worldbank.org/en/programs/debt-statistics/ids gives sub-Saharan debt servicing as $99,266,758,204 in 2023 & '*Population, total*' indicator SP.POP.TOTL https://data.worldbank.org/indicator/SP.POP.TOTL gives sub-Saharan Africa population as 1,211,190,002 in 2022. Adding annual growth for 2022 to the population for 2022 to get a 2023 estimate, gives a per person debt servicing cost of $79.98

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[11] **CARBIS BAY G7 SUMMIT COMMUNIQUÉ**, 13th June 2021, https://www.whitehouse.gov/briefing-room/statements-releases/2021/06/13/carbis-bay-g7-summit-communique/

[12] **OECD/DAC,** *Table 29. Net Disbursements of ODA to Sub-Saharan Africa by Donor* https://web-archive.oecd.org/temp/2024-06-20/77893-statisticsonresourceflowstodevelopingcountries.htm gives $55,142 for 2019 and $67,840 for 2020 an increase in ODA to sub-Saharan Africa of 12.7 billion in 2020 around 0.01% of the G7 $12 trillion. If 2021 uplist was included – it was 60% smaller at $5.1 billion still only 0.014% Global Agenda for Action. ODA stands for Official Development Assistance and is defined as government aid designed to promote the economic development and welfare of developing countries (https://www.oecd.org/en/data/indicators/net-oda.html#:~:text=Definition,and%20welfare%20of%20developing%20countries.)

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[21] **Ibid** *"About 40% of public debt is external in sub-Saharan Africa and over 60% of that debt is in US dollars for most countries."*

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[59] GNI stands for Gross National Income and it is similar to the GDP of a country. The OECD calculates it as "GNI is the gross domestic product, plus net receipts from abroad of compensation of employees, property income and net taxes less subsidies on production" https://www.oecd.org/en/data/indicators/gross-national-income.html
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[189] **World Bank** Indicator: Literacy Rate, Adult total (% of people ages 15 and above). https://data.worldbank.org/indicator/SE.ADT.LITR.ZS Use latest year **& MINTZ, STEVEN '**The Gilder Lehrman Institute of American History, Statistics Education in America, 1860-1950' https://www.gilderlehrman.org/history-resources/teacher-resources/statistics-education-america-1860-1950

[190] **World Bank** *Number of Under 5 deaths https://data.worldbank.org/indicator/SH.DTH.MORT* & United Nations Children's Fund Under-Five Mortality https://data.unicef.org/topic/child-survival/under-five-mortality

[191] **Business Insider (2014).** *The number of US soldiers who have died in every major American war*. https://www.businessinsider.com/number-of-us-soldiers-who-died-in-every-major-war-2014-5?r=US&IR=T (accessed 30 September 2022).

[192] **ISS African Futures with AUDA-NEPAD**, '*Exchange rate pressures take a toll on sub-Saharan Africa*' 2nd August 2023, https://futures.issafrica.org/blog/2023/Exchange-rate-pressures-take-a-toll-on-sub-Saharan-Africa.html# ,"*Most currencies in the region have weakened significantly against the US dollar – the key currency for trade invoicing and external debt – with average depreciation of 16% between 1 January 2022 and 20 June 2023"* & a more detailed breakdown for individual currencies in **African Business**, Why African currencies are struggling', 20th September 2022, https://african.business/2022/09/finance-services/why-african-currencies-are-struggling

[193] **Ibid** *"About 40% of public debt is external in sub-Saharan Africa and over 60% of that debt is in US dollars for most countries."*

[194] **Ibid** "*Since the beginning of the pandemic, exchange rate depreciations have contributed to the region's rise in public debt by about 10 percentage points of GDP on average by end-2022, holding all else equal"*