

**HI EVERYONE! HARUBA! Na Nguen def!
Bonjour!**

It's
just me
saying
hi!



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REPUBLIC OF SENEGAL



GENERAL TAX DIRECTION OF SENEGAL



**DIRECTION GENERALE
DES IMPOTS ET DES DOMAINES**

**THEME: THE CHALLENGES AROUND
BRIBERY AND CORRUPTION IN SENEGAL**



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OUTLINE

- INTRODUCTION
- - definition of bribery and corruption
- - the senegalese context
- - the culture of retribution or « teranga » in senegal
- - How to identify an act of corruption in this context of « teranga »
- 1- The prevalence of retribution in Senegal and the subtlety with corruption
- 2- The legal devices foreseen by the senegalese jurisdiction for investigation of bribery and corruption

OUTLINE

- 3- The challenges around bribery and corruption investigations in Senegal and alternatives

INTRODUCTION

- cambridge dictionary/an attempt to make someone do something for you by giving the person money, presents, or something else that they want : The organization was rife with bribery and corruption.
- OECD organization/"the abuse of a public or private office for personal gain"
- and the non-governmental organization (NGO) [Transparency International](#) (TI) defines it as "the abuse of entrusted power for private gain". The reference to "private office" and "entrusted power", as opposed to just "public office" or "public power", represent important advances because they cover types of corruption that do not exclusively involve politicians, bureaucrats or public power.

INTRODUCTION

- The senegasese context is the same as many countries; still struggling with the phenomenon of bribery and corruption which is strongly delaying our economic growing.
- Actually, bribery and corruption can be related to illicit activities that necessarily need to be hide.
- Some recurent financial crimes such as money laundering, tax evasion, benefits transfer require the practice of bribery and corruption to get dissimulated.



INTRODUCTION

- Senegal is not an exception to that. Indeed, the percentage of corruption in Senegal is very high. In Fact, in 2019 (55%); 2020 (55%), 2021 (57%), 2022 (57%) which is very high compared to the ratio in the continent; around 67% according to the website countryeconomy.com.
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HOW CAN WE EXPLAIN THESE HIGH PERCENTAGES AS FAR AS CORRUPTION IS CONCERNED IN SENEGAL?



INTRODUCTION

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- In Senegal, we have a very strong culture and spirit of « Teranga » which include a systematic habit of retribution at any circumstances. Basically retribution is not bad because it's subsequently mean that people are grateful to each other.
 - The concept of « TERANGA » is social and cultural, proper in the senegalese social-environnement.
 - Nowadays, it tends to be a confusion or an amalgam between « TERANGA » and corruption or bribery. Actually, all the senegalese system is affected by this phenomenon. This for sure delay all the senegalese economy and favorise illicit activities.

PROBLEMATIC

- **HOW DO WE MAKE THE DIFFERENCES BETWEEN CORRUPTION AND « TERANGA »?**

I-The prevalence of retribution in Senegal and the subtlety with corruption

- In Senegal, we cannot talk about corruption and bribery without comparing it with « TERANGA ». In Sociology we are used to learn that the behaviour of the individual is influenced by his environment. This mean that, once we get born in SENEGAL, unconsciously this (TERANGA) become our daily occupation. Untill then, there is no problem because we are still beating around the social context.
- But where does the problem start?
- Obviously when this « TERANGA » becomes an obligation. Then there is no more « TERANGA » but manifestly corruption or bribery.

I-The prevalence of retribution in Senegal and the subtlety with corruption

- **NB:** As public officials, we are not allowed to accept in any kind of way, gifts, money or gratification for a given service; since we are doing our job and we are here to serve.
- In Senegal, retribution for administrative services is nowadays a common practice almost seen as normal for the common sense. Today, many administrative processes and files are getting delayed most of the for purpose to bring the requesters « motivating them with a certain amount ».

I-The prevalence of retribution in Senegal and the subtlety with corruption

- In Senegal, public officials are more likely exposed to corruption than in the private sector. In fact, the majority of the legislations on corruption is specifically dedicated to the public sector. According to the website [DonnéesMondiales.com](https://donneesmondiales.com), the index of corruption perception for the public sector in Senegal was around 57% in 2022. Thus, according to the global classification our country is at the 75^e place.

I-The prevalence of retribution in Senegal and the subtlety with corruption

- Examples of public officials corruption cases:
- -The case of KHALIFA SALL
- -The case of KARIM WADE

II- The legal devices forseen by the senegalese jurisdiction for the investigation of bribery and corruption



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- As many countries members of the UN and the ECOWAS, Senegal has ratified severals international and communautary treaties on bribery, corruption, fraud and other illicit financial crimes.
- As international convention we have:
- -UNCOC adopted in Merida (Mexico) 2003 and ratified by Senegal on December 16th 2007;
- -The UN Convention Against Transnational Criminality adopted in PALERME « ITALY » on November 15th 2003 and ratified by Senegal on October 20th 2003.

II-The legal devices forseen by the senegalese jurisdiction for the investigation of bribery and corruption

- -The ECOWAS protocole on the fight against corruption adopted on december 21st 2001.
- As National legislation, we have:
- - the law n° 2012-30 creating The OFNAC « Office National de lutte contre la corruption »;
- -The Penal Code;
- -The Transparency Code in the management of public finances n° 2012-22 of december 27th 2012

II-The legal devices forseen by the senegalese jurisdiction for the investigation of bribery and corruption

- Law n° 2014-17 of April 2nd 2014 for wealth declaration in addition to that we have the National Strategy for the fight against corruption which includes the private sector.
- All this legislatives texts are ratified and voted in order to strongly fight against bribery and corruption moreover because countries agreed that this is manifestly very dangerous for the Economy. However, corruption and bribery are still significantly prevailling in SENEGAL.
- Indeed, in our fight against corruption we truly face to challenges that are really delaying our progress. Those Challenges are principally social, cultural, political, jurisdic, economic, institutional and religious.

III- The challenges around bribery and corruption investigations in Senegal and alternatives



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- **Social:** The senegalese population is still facing poverty and economic insufficiency that can easily lead to corruption and bribery.
- **Cultural:** because of the deep prevalence of « TERANGA »
- **political:** In Senegal, in the fight against corruption, some politicians tend to take it as a pretext to eliminate their potential opponents. By this way the legal devices foreseen for it, is sometimes instrumentalized for personal political purposes.
- **Jurisdic:** There is in Senegal one agency called **OFNAC** which is in charge of corruption cases but that agency cannot deliver sentences and this belongs to the court. The case is taken to a specialized court called « **CREI** ». This is the Court of illicit enrichment repression. The problem of this court is that it is also instrumentalized most of the time by politics.

III- The challenges around bribery and corruption investigations in Senegal and alternatives

- Economic: our economic system is still unstable due to the conjuncture. This context facilitates the development of many illicit financial crimes.
- Institutional: we have in SENEGAL a real lack of institutional framework for the fight against corruption. Indeed only one agency can initiate investigations on corruption or bribery cases. This is very bounding for other institutions that could be enabled to this.
- Religious: In Senegal, religions have a strong power on governmental cases. In fact, politics cannot do anything without their approval. In addition to that we have many religious fellowships that are strongly implicated on many state cases. This can really delay our work on corruption and bribery fighting because of the « NDIGEEL ».

III- The challenges around bribery and corruption investigations in Senegal and alternatives

- Because of all these challenges the Senegalese government is facing, there are some measures that have been taking to reinforce the mechanism of corruption and bribery fighting.
- for instance, the senegalese parlement has recently voted a law on the creation of a judiciary financial pool (PJF) which is replacing the « CREI ». Indeed, the senegalese opposition consider the « CREI » as pretext for eliminating politics opponents. So far it can be illegal and unfair regarding the principle of justice and fairness in law. This pool is composed of prosecutors specialized on financial crimes and magistrates trained on these matters.

III- The challenges around bribery and corruption investigations in Senegal and alternatives

- We also have the National Strategy for the fight against corruption 2020-2024 as a mechanism of reinforcement.
- The population demanded the implementation of the principle of separation of powers because any kind of external unjustified interference could for sure jeopardize our work.

Dieureudieuf! Thank You! Asantee Nissana!

Merci

