

Transparency International REAP Project Final Evaluation

Final Report

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Purpose

This final evaluation of the Rallying Efforts to Accelerate Progress (REAP) project has a purpose of “*provid[ing] an external and independent assessment of whether the project has achieved expected [and unexpected] results and contributed to positive changes*”.¹ It weighs an assessment of results against an analysis of strategy and ways of working to determine whether the approaches employed maximised the chances of being successful. In turn, it draws out good practice examples and lessons for future work on project topics in the two focus countries (Kenya and South Africa) and for wider Transparency International (TI) programming on illicit financial flows (IFFs) and ‘dirty money’.

Methodology

Inception

As part of an inception phase, the evaluation team reviewed project documentation, including the original grant application, the project budget, logframe and reports to the project donor, the European Commission. Interviews were held with lead staff at the TI Secretariat (TI-S) and with representatives of TI Kenya and South African TI affiliate Corruption Watch, the two other primary partners, with an aim of capturing a first impression of project achievements, strengths and weaknesses, and to discuss the logistics of the main phase of data collection.

Partners’ meeting

As well as an opportunity to introduce the evaluation process and inform partners of how they would be able to input, attendance by two members of the evaluation team at the project’s concluding meeting in Berlin in November 2024 allowed for

- **observation of the group dynamic** and the levels of energy to debates about the project and its follow up, and the level of commonality or divergence of opinion relating to results, strategy and ways of working; and
- **conducting 1-2-1 interviews** with three TI-S staff members and connecting with representatives of allied organisations present at the meeting.

Literature review

In addition to the core project documentation absorbed in the inception phase, the evaluation team have reviewed the following sources:

- project outputs and the reaction to them;

¹ *Final Evaluation Terms of Reference*, p1.

- reports and other analyses produced by other (mostly civil society) organisations active in the same space;
- resolutions, declarations and communiqués published by the project’s main inter-governmental targets.

Survey

A survey produced in English and French was available for completion by TI-S staff and representatives of Chapters who have been involved in the project from the outset. The survey combined rating questions – where respondents signalled the extent to which they agree with statements relating to outcomes, ways of working etc. – with (optional) opportunities to provide written feedback. It repeated questions used in the project mid-term review – conducted by the same team of consultants – so the trend in satisfaction with the project and confidence in building upon it could be observed. In total, six representatives of TI-S and nine from Chapters completed the survey; the small sample size means that survey data serve as a signal of opinion rather than statistically robust findings in themselves.

Key informant interviews

Key informant interviews (KIIs) were held with staff at TI-S, Chapters (both those involved throughout and those joining in 2024), representatives of allied organisations, and with those who were the target of project advocacy. A total of 29 KIIs were conducted, as below:

| TI-S | Chapters | Allies | Journalists and trainer | Political targets |
|------|----------|--------|-------------------------|-------------------|
| 8 | 7 | 8 | 4 | 2 |

All KIIs were conducted on a non-attributable basis to encourage respondents to be open and frank. The small number of political targets does represent a limitation; considerable effort was made to secure further input from this category.

Kenya and South Africa

In-person, in-depth data collection in Kenya and South Africa comprised country-specific documentation review, KIIs with Chapter staff, representatives of allied organisations and political targets, and focus groups with beneficiaries.² In total, input was secured from the following stakeholders:

| | Chapter staff | Allies | Political targets ³ | Beneficiaries |
|--------------|---------------|--------|--------------------------------|---------------|
| Kenya | 7 | 4 | 3 | 20 |
| South Africa | 6 | 5 | 1 | 26 |

Summary description of the project and the project context

The project is a response to “*an urgent need to mobilise sufficient resources at civil society level to invest in actions that tackle IFFs, tax evasion and tax avoidance at regional levels and*

² I.e. members of local communities and representatives of local community-based organisations.

³ In South Africa, some institutions, notably the Department of Mineral Resources, were not open to being interviewed as part of the evaluation.

address crucial development issues at national levels in Kenya and South Africa".⁴ Its basic driver – and key strategic assumption – is that *"tackling IFFs, tax evasion and avoidance would improve good governance and ultimately reduce the misuse of public resources"*.⁵ In turn, this contributes to an Overall Objective, framed by the Commission as the project funder, to 'accelerate progress towards reducing income and wealth inequalities in Africa to the benefit of those most left behind'.

To contribute to fulfilling this Objective, the project *"will empower civil society actors to be stronger governance actors. This will be achieved by supporting civil society to generate new evidence, raise public awareness, advocate for change, and form new partnerships to understand the causes, consequences and possible solutions to reducing income and wealth inequality across Africa"*.⁶ It has two main strands that together bring depth and breadth:

- 1. Research, advocacy and the training and mobilisation of allies and communities affected by IFFs, tax evasion and tax avoidance in Kenya and South Africa.** This points towards a Specific Objective of 'enhanced citizens and CSOs' acknowledgement in national policy-making spheres and processes in Kenya and South Africa'.

This strand has involved TI Kenya and Corruption Watch, with the support of TI-S, in engaging traditional communities, women, people living with HIV (PlwH) and people with disabilities (PWD) in demanding better policy from local and national government bodies. Elements to this work include the development of model policies and legislation; training community groups in tax issues; nurturing inclusion and participation in budgetary and planning processes; and engagement of, and advocacy towards, local and national political leaders, as well as research and the development of materials to underpin engagement and advocacy.

In Kenya, where the tendency has been for the government to seek to address poverty and inequality through public spending, the project has focused on unfairness in the application of tax incentives. In South Africa, the project aims to *"contribute to addressing income and wealth inequality... by ensuring that those living in traditional communities can participate in decisions affecting their land and to claim their right to compensation in case they have to leave their land"*.⁷ In both countries, the project's premise is that increased involvement of citizens and civil society organisations in decision-making processes will engender more equitable policy outcomes.

- 2. The collation of evidence at the regional level relating to the scale of IFFs, tax evasion and tax avoidance and the factors behind them, in turn informing advocacy towards regional and global inter-governmental organisations (IGOs).** This aims at a Specific Objective of 'stronger regional and global action to disrupt the mechanisms enabling illicit financial flows, tax evasion and tax avoidance undermining the sustainable development of countries in Africa'.

⁴ *Intervention logic*, p1.

⁵ *Project grant application*, p13.

⁶ *Ibid.*, p5.

⁷ *Ibid.*, p5.

This strand involves TI-S and Chapters in Ethiopia, Kenya, Mauritius, Morocco, Zambia; and affiliates in Congo-Brazzaville (*Rencontre pour la Paix et les Droits de l'Homme*, RPDH, Association for Peace and Human Rights), Cote d'Ivoire (*Initiative pour la Justice Sociale, la Transparence et la Bonne Gouvernance en Côte d'Ivoire*, 'Social Justice'), Nigeria (Civil Society Legislative Advocacy Centre, CISLAC), and South Africa (Corruption Watch). It follows several steps:

- generating evidence on the impacts of IFFs and tax evasion and avoidance across the region;
- identifying key destination countries where international cooperation should be strengthened;
- exposing inadequacies in legal and institutional frameworks, particularly in transit countries and financial centres in the region;
- raising awareness of citizens and the private sector on the impact of IFFs and tax abuse;
- advocating for effective regional and global instruments to help the countries that suffer from IFFs and abusive tax practices to mobilise more resources and meet their 2030 Agenda targets.⁸

Both strands employ “a holistic and sustained approach” that combines research, advocacy and 'public awareness-raising'.⁹ As a complement to research and 'insider' advocacy, a Communications Plan lays out objectives (for the regional and global component) to “raise awareness of the underlying causes and impact of IFFs on inequality across Africa, and generate demand for policies to tackle them [and hence to] pressure regional and global bodies to commit to meaningful reforms needed to address IFFs”.¹⁰

The project's implementation period was scheduled to run from April 2021 to the end of September 2024, but a no-cost extension was secured through to 30 November 2024.

Strategy and relevance

Relevance

Within TI's 2021-30 Strategy, the project falls under an objective to Stop Flows of Dirty Money.¹¹ It is both a vehicle for funding ongoing engagement of key IGOs and, for a TI-S advocate, an opportunity to “bring TI's global priorities to the African context and to advance how we are able to talk about IFFs especially in relation to Africa”.

For the Chapters working on the first Specific Objective, the project has represented an opportunity to elevate the issues affecting particular marginalised groups in provincial and national debate as the demand-side element of efforts to influence tax policy. In **Kenya**, the project has made a particular priority of PWDs, a marginalised and stigmatized group otherwise lacking in implementing or funding partners to support their needs, and many of whom are not

⁸ *Project grant application*, p5.

⁹ *Ibid.*, p12.

¹⁰ *Communications Plan*, p1.

¹¹ [Holding Power to Account: a Global Strategy Against Corruption](#).

aware of their rights and their tax benefits. This group emerged through the first half of the project as the one which was most willing and ready to partner with the REAP project.

PWDs in Kenya are appreciative of the attention given to them by TI but some argue that although there is value in enabling them to engage with local government – that is, County – officials in influencing policies and budgets, the key bottleneck to being able to access their Constitutional rights is the process of registering for a disability card which brings with it various rights and exemptions. One suggestion is that more benefit would have accrued if TI had convened a set of events to assess and register PWDs with the National Council of PWDs and the Kenya Revenue Authority. This would, however, have required a different sort of project and a different sort of organisation i.e. an organisation focused on programmatic support rather than advocacy. There may have been more scope though to support PWDs in assessing and tracking implementation of obligations (of County governments and on employers) towards PWDs.

In **South Africa**, the mining industry employs 5.4 million people and paid 14% of South Africa's corporate taxes in the 2023/24 financial year. The importance of the sector to the economy runs in tension with emotive issues of land rights, rendering participation in decisions about the use of land and the revenues from exploitation of mineral resources highly resonant. The social dynamics in play are complicated, with traditional leaders acting as gatekeepers between the mining companies and local communities, without always representing the best interests of 'their' communities. The project has allowed Corruption Watch – for whom the REAP project is a reinforcement of a long-running Accountable Mining Project – to support communities and traditional leaders in navigating the mining sector.

Chapters focused on the second Specific Objective report that “*project topics arouse clear interest among [political] stakeholders and citizens who clearly perceive the relationship between endemic poverty and bad governance, in particular the misrepresentation of public funds*”. The signal that the project has allowed Chapters to maintain or step up advocacy on issues relating to IFFs and to add new strands of work, for example on asset recovery or in the sensitisation of journalists, is strong. For one, “*the themes addressed in the REAP project have broadly touched on priority areas of [our] strategy, including tax fairness and transparency in tax management, the negative impact of systemic corruption on economic and social development and effective implementation of anti-corruption programs in large institutions and public and private companies*”. For another, “*the REAP project aligns perfectly with [our] priorities as it focuses on combating IFFs linked to corruption, an area in which [we have] extensive experience through our studies on money laundering*”.

Among **target IGOs**, the importance of project topics to ensuring sustainable development in Africa has become increasingly acknowledged. Not only are many states in Africa particularly vulnerable to IFFs and tax evasion¹², but regional and global institutions have become more

¹² “Resource-rich FCS [i.e. fragile and conflict-affected states] are often most heavily impacted by illicit outflows. These countries face significant governance, corruption, and IFF challenges that can stifle economic growth and development. In sub-Saharan Africa and the Middle East, countries with a high share of oil and petroleum products in their total exports have been found to have higher levels of IFF. The high-value, complex value chains and transnational ownership structures, high-level of discretionary political control, and difficulty of monitoring outputs within the extractives industries make the sector high-risk for significant IFF, through corruption, trade mis-invoicing and tax evasion”; [Background Paper: Macroeconomic Impact of Illicit Financial Flows](#), International Monetary Fund, December 2023, clause 9.

engaged in seeking to tackle IFFs: for the International Monetary Fund (IMF), “*in recent years, IFFs started attracting increased attention of policymakers, civil society, and international organisations*”¹³ while the African Union talks of a “*renewed motivation to combat IFFs in Africa*”.¹⁴ The convening by the African Union of a Pan-African Conference on Illicit Financial Flows and Taxation in Tunis in June 2024 and its assertion that “*in order to successfully accomplish the vision and aspirations outlined in Agenda 2063, it is imperative that the continent refocuses on domestic resource mobilisation and the fight against IFFs*”¹⁵ is itself testament to the attention garnered at the regional level. If this trend predates the project – the 2015 report of the High-Level Panel on Illicit Financial Flows from Africa was a key catalyst – it is one that CSOs including TI have encouraged and positioned themselves to exploit.

A regional and / or a global project?

For TI-S staff, the project is an essential opportunity to step up regional advocacy on IFFs: for one, “*there would have been almost no major research and advocacy [focused on Africa] without the project*”. There are, however, competing visions of how African the project ought to be: for some, Africa is principally a source of ‘good’ examples that allow TI to apply greater pressure towards transit and destination countries and at global fora where it has a longstanding advocacy ambition. For others, the project could have more squarely and singularly focused on African institutions. In turn, those holding the former view see the project in pragmatic terms as a means of “*implementing things we wanted to do anyway*” – i.e. advocacy towards the G20, the UN Convention against Corruption (UNCAC) and the (G7) Financial Action Task Force (FATF) – while their colleagues regret that a “*regional project morphed into a global project: slotting G20, UNCAC, FATF into [the] REAP [project] skewed it away from being an African project*”.¹⁶ Other opinion falls between these two ‘regional or global project’ poles.

The issues arising from what is in effect a question of project ‘ownership’ are threefold:

1. **The importance of influencing global standards.** For those within and outside TI who are focused on the G7-initiated FATF, the process of revising its Recommendations is a critical means of raising global standards. For African advocates, it is FATF’s grey- or black-listing of states that is crucial to prompting them to change their laws and practices. As such, global and regional advocates operate to somewhat different theories of change, with the former primarily focused on *technical* engagement of standard-setting bodies – although not averse to more forthright campaigning tactics – and the latter seeing change coming from *political* pressure on states.¹⁷
2. **The position taken on asset recovery.** A principled assertion of the importance of recovering assets on the one hand and the need for African states to have rules and instruments in place to ensure recovered assets are used legitimately and not subject to

¹³ *Ibid.*, clause 1.

¹⁴ [Africa’s Tax Agenda in Combatting Illicit Financial Flows: From Words to Action, Concept Note for the Pan-African Conference on Illicit Financial Flows and Taxation](#), African Union, 2024, clause 9.

¹⁵ *Ibid.*, clause 8.

¹⁶ Global IGOs are referenced in the project proposal, so the issue is one of emphasis – or perceived emphasis – rather than the project changing into something that it was not intended to be.

¹⁷ A positive interpretation here is that with effective advocacy ultimately depending on both technical expertise and political nous, the REAP project has been valuable for airing the tensions between these two perspectives.

‘re-corruption’ on the other represent two different starting points for advocacy. The former is more politically resonant with African states¹⁸, while the latter is also technically valid. Here again, the choice is one of degree between political engagement of African states and technical influencing of rules and conditions.

3. **The predominance of global frames.** IFF discourse in Africa is focused on tax and on multinational companies while TI’s engagement of global IGOs has tended to focus on enablers, corrupt leaders and politically-exposed individuals. While it should be possible to employ different advocacy ‘frames’ towards different IGOs, project research has focused on corruption-related IFFs, a framing which, although endorsed by African Chapters since it is clearly in line with TI’s mandate, is a more natural fit with global IGO agenda than with those of the AU. The project does have a regional policy goal – to secure a regional standard on beneficial ownership transparency – but this was only articulated relatively late in the project. Sentiments expressed at the November 2024 project meeting – that “*African states want to be rule-makers not rule-takers*” and that “*FATF is good in that it reflects an international feeling, but it is responding more to the needs of the West... Sometimes an African standard can be more relevant*” – were perhaps not decisive in earlier strategic discussions.

Allies agree that “*there are differences in perspective*” between regional and global institutions that are active on IFFs and that NGOs tend to mirror the priorities of the fora that they engage most with. By nature of its mandate, TI may be classed among the “*global North NGOs that focus on corruption which is behind only 5% [of IFFs] rather than companies*” which contribute c.65% of IFFs via tax evasion and tax avoidance. But the logic that by tackling the mechanisms and systems that enable corruption-linked IFFs, TI is also indirectly advancing the fight against tax-related IFFs may not always cut through in how TI’s work is understood externally.

With the importance of advocacy towards global IGOs not in itself in dispute¹⁹ and given too that a single project cannot be blamed for not addressing all aspects of a complicated set of problems, the issue is principally one of how the project is ‘packaged’ and presented both internally and towards allies and of how important it is to individual advocates that REAP is (primarily) an African project. Another factor in play here is that global advocacy could press on without awaiting the new project research while regional advocacy more or less depended on it; in turn, global advocacy may have appeared to speed ahead and ‘dominate’ the project.

With REAP having generated a strong research foundation to underpin regional advocacy, this issue may in part resolve itself: the evidence base and policy lines are now in place to allow for sustained engagement of African institutions.

The role of ‘outer circle’ Chapters

The mid-term review noted that “*some Chapters in the [project’s] ‘outer circle’ are unsure as to what their role in regional advocacy is. These Chapters input to, but do not take much from, the*

¹⁸ Nigeria, for example, has been a leading voice in UNCAC debate on beneficial ownership transparency because it sees this as a means to an end of recovering assets.

¹⁹ It does, however, raise an issue of how to attribute outcomes to individual projects through which a portion of long-term advocacy towards particular global bodies has been funded given that it is only the sustained nature of the engagement that engenders success.

project and correspondingly do not feel all that engaged'. Input to this current evaluation confirms that, after feeding into regional research outputs, these Chapters felt out of the loop and unaware of how things were being advanced either at regional and global fora, or in the focus countries. Small grants open to Chapters that were always part of the project and to other African Chapters have responded to this concern by allowing those selected to engage in monitoring implementation of the Common African Position on Asset Recovery (CAPAR) and / or in national advocacy based on project research and policy development. It is also a natural consequence of project outputs being finalised that Chapters can see how they can deploy these materials in their ongoing work.

As the project concludes, there is correspondingly a much stronger sense that these Chapters have found their place in the project. One Chapter respondent considers that *"there were some improvements since the mid-term review: a couple of follow-up mini-grants"*; the inference being that these grants helped the Chapter make more sense of, and derive more value from, the project. For others, the specific activities funded by the project have been crucial: another Chapter's representative refers to project-funded work on CAPAR serving to bring together a wide range of stakeholders, an important development since *"no such diverse gathering had previously been possible on the theme of transparency of beneficial owners and the recovery of illicit assets"*.

Synergy between the two project strands

Within TI-S, it is acknowledged that the project *"brings together quite a few different pieces, some [of which] fit together well, others less so"*. Outsiders notice too: one ally was surprised that different strands of national, regional and global advocacy are grouped under the same project which suggests that the connections, while clear at a broad level, are not obvious in practice.

This is largely a matter of design, in that TI was responding to how the donor had framed the call for proposals. That the project consists of different strands with their own specific objectives and that advocacy towards particular processes or institutions has arguably been 'shoe-horned' into it can be justified as a consequence of the funding landscape, and one which ultimately does not matter as the coherence of the project comes at the level of the overarching strategy for TI's corrupt money flows programme.

In practice, both TI Kenya and Corruption Watch have contributed to regional outputs. In part also driven by a wider goal of pressing the government of South Africa to join the Extractive Industries Transparency Initiative, Corruption Watch published a [briefing](#) on beneficial ownership transparency. And with South Africa taking the G20 Presidency in 2025, Corruption Watch has stepped up advocacy towards Specific Objective 2, but only as the project concludes and its domestic work on Specific Objective 1 is scaled back.²⁰ TI Kenya seems to have had more capacity to join activities relating to Specific Objective 1. It successfully bid for additional funding for work on asset recovery, while Corruption Watch did not take up the issue of South Africa as a destination for IFFs from other African countries.

²⁰ Corruption Watch did send a letter to the African Commission Working Group on Extractive Industries, Environment and Human Rights, but lacked capacity for any sustained advocacy.

At the community level, working with local groups on tax policies and on inclusion in budget processes has been complemented by advocacy on the impact of IFFs on national budgets. This connects to the community-level work at a conceptual level in that fewer IFFs gives central government more scope to direct spending at particular aspects of inequality and exclusion. However, explaining IFFs as a causal factor in the challenges faced by marginalised groups was not attempted in either Kenya or South Africa. The coherence of the project, in effect, does not translate to the ground in that IFFs are too distant from communities' needs and to have tried to have explained how it all fits together would have been a distraction from interventions of greater benefit to them.

Although there have been efforts to elevate country-level work into regional advocacy and to pitch the work being done in the two countries to regional media, most TI Kenya and Corruption Watch staff judge that there was a disconnect between the national and regional strands to the project; indeed for those TI Kenya staff focused at the community level, there is little awareness of the other strand of the project at all. There is some demand, correspondingly, for having more information about the progress being made by the other 'half' of the project.

Within the first workstream, the project sought to sow threads between the work being done in Kenya and South Africa, including through exchange visits.²¹ Those involved report that these “*went a long way in concretising the relationship with each other [which] will have long term benefits*”, even if the immediate, transferable learnings were limited by differences in context and the topics under focus.

Gender and inclusion

| <i>How far do you agree with the following statements relating to project strategy and outputs?</i> ²² | Final evaluation | Mid-term review |
|---|-------------------------|------------------------|
| There is a strong gender dimension to the project | 3.4 | 3 |
| The project is largely “about and for” marginalised groups rather than “with and by” these groups. | 3.3 | 3.31 |

Survey scores for gender and whether the project is ‘about and for’ or ‘with and by’ marginalised groups have only ever been slightly positive. Project research has focused on causes and risks, not consequences: *Loophole Masters*, *Risks of Illicit Financial Flows in Africa* and Chapters’ own outputs – such as CISLAC’s *Shadow Networks: the Enablers of IFFs in Sub-Saharan Africa* – do not mention gender or the specific impacts of IFFs, tax evasion and tax avoidance on women or marginalised groups.²³ Project staff judge that “*it is quite hard to do [in this type of programme even if] the ultimate victims are probably the most vulnerable groups*”, or argue that the project is so abstract as to be gender-neutral.

²¹ Actions prompted or confirmed by the recommendation of the mid-term review to “*encourage greater sharing and learning between the project teams in Kenya and South Africa and explore the possibility of an exchange visit*”.

²² Where a score of 1 is equivalent to strong disagreement with the statement, 2 to disagreement with the statement, 3 indicates a position of neither agreeing nor disagreeing, 4 agreement, and 5 strong agreement.

²³ The mid-term review (p14) noted the view of some TI-S advocates that “*it is not possible or necessary to incorporate gender in a meaningful way in research and advocacy focused on the systemic causes and effects of IFFs. For this perspective, money embezzled in one place and moved abroad has a gender impact only in the sense that government budgets are affected which has differential results for women (as well as for other segments and groups with low political power) and the fact that they do is not related to the factors behind IFFs*”.

TI's website does assert the effects of IFFs on countries, but generally in quite a 'broad brush' way: a recent summary of findings from the project's database of 78 cases refers to corruption "*drain[ing] resources from Africa and other regions, leaving people to bear the cost*" without detailing these costs, focusing instead on "*where stolen or hidden funds from Africa end up [and] the mechanisms and tools used to hide them*".²⁴ Even within TI-S, this is not felt to have been satisfactory by some staff: for one, "*I think the IFF work [i.e. the work done towards Specific Objective 2] could have been more inclusive [by] working with the marginalised and having a more gendered lens*".

Project staff at TI-S and Chapters underwent training in gender and 'leave no one behind' thinking delivered by the Equal Rights Trust, which also conducted an assessment of project design as it relates to gender and inclusion. The benefits of these interventions have been most felt in Kenya and South Africa – these Chapters "*mentioned that the training had been very useful to think through how to address these issues*".²⁵ This reflects the greater prominence in the strand of work falling under Specific Objective 1 of the impact of IFFs and tax policy on the most vulnerable. In Kenya though, the impression is that understanding of gender among those interviewed was mainly limited to the need to have an equal number of male and female participants in activities. Here it is disheartening to hear from one female PWD in Kenya that "*most of the TI employees who came to visit or train us were young men who do not fully understand or appreciate the unique gender challenges and concerns of women PWDs. But also, how could I, as an African woman, feel free to discuss my gender-related issues with these young men?*"

The picture seems more positive in South Africa. Documentaries have strong voices of women – and young people – sharing their concerns about the negative health, social and environmental impacts caused by the operations of mining companies. Project research on [consultation practice](#) has a section dedicated to gender issues, while Corruption Watch's local partners – the Alliance for Rural Democracy (ARD) and Benchmark, *inter alia* – went out of their way to engage women community members appropriately. Importantly, this role of magnifying the voice of women is acknowledged by the Minerals Council of South Africa.

Outcomes and impact

Survey snapshot

| <i>How far do you agree with the following statements relating to project outcomes?</i> ²⁶ | Final evaluation | Mid-term review |
|---|-------------------------|------------------------|
| My own knowledge and confidence to advocate on project issues has increased | 4.53 | 4.21 |
| There is greater interest among CSOs to work on project issues | 4.07 | 4 |
| There are more opportunities for CSOs to participate in policy development relating to project issues | 3.93 | 3.64 |
| CSO recommendations relating to project issues are increasingly | 3.8 | 3.29 |

²⁴ [Dirty money's hiding spots: How corruption funds disappear overseas](#), TI, 16 December 2024.

²⁵ *Interim Narrative Report, April 2022 – March 2023*, p10.

²⁶ Where a score of 1 is equivalent to strong disagreement with the statement, 2 to disagreement with the statement, 3 indicates a position of neither agreeing nor disagreeing, 4 agreement, and 5 strong agreement.

| | | |
|--|------|------|
| being taken into account | | |
| There is more awareness among the public regarding the effects of illicit finance flows, tax evasion and tax avoidance | 3.8 | 3.14 |
| Project issues have a higher profile in the media | 3.73 | 3.64 |

There is a strong signal that the project has elevated levels of knowledge of IFFs and the methodologies needed to assess them. One Chapter respondent reports having been *“trained in certain tools that were unknown to me and so I find that apart from the knowledge acquired on the different aspects of IFFs, the application of the method proposed for the project research was an asset in terms of capacity building”*.

It is important to note too that respondents feel that the project is penetrating both policy spaces and public understanding: scores for ‘CSO recommendations relating to project issues are increasingly being taken into account’ and ‘There is more awareness among the public regarding the effects of illicit finance flows, tax evasion and tax avoidance’ show the highest change in score from the mid-term review. Arguably, the smaller changes in responses to ‘There are more opportunities for CSOs to participate in policy development relating to project issues’ and ‘Project issues have a higher profile in the media’ reflect that in these terms, the project had less far to go.

Project impact

To connect the project’s Specific Objectives relating to CSO participation in, and influence on, policy-making processes to the Overall Objective, an indicator for the reduction in African states’ GDP due to IFFs and tax evasion was elaborated in the project MEL Framework. In practice, it is difficult to find data for 2024 to compare with that for 2020: the available data tend to refer to earlier periods and may not have the same geographic scope. An analysis of progress to tackle tax evasion and IFFs by, among others, the African Union Commission and the African Tax Administration Forum was published in 2023 but its conclusion that *“African countries have realised additional revenues totalling €1.69 billion thanks to voluntary disclosures, the implementation of information exchange mechanisms, and rigorous offshore investigations”* referred to the period 2009-2022.²⁷

Reflecting the challenge of measuring levels of IFFs and tax evasion and avoidance, UN Trade and Development (UNCTAD) and the UN Office on Drugs and Crime have been mandated to develop a methodology to assess progress against Sustainable Development Goal (SDG) Indicator 16.4.1 (the total value of inward and outward illicit financial flows). As of December 2024, firm data have been generated for nine states, none in Africa. Unofficial, preliminary estimates are available for two REAP project states (South Africa and Zambia), but again only

²⁷ [New report reveals African countries have generated €1.7 billion in additional revenues from tackling tax evasion and illicit financial flows](#), 7 July 2023. Likewise, the project baseline cited a loss of annual loss of 6.1% of Sub-Saharan Africa GDP to IFFs, with income tax evasion costing Africa c.US\$40-80 billion pa ([Tax Transparency in Africa 2020](#), African Union, 2020, p11; as per *Project Application*, p7) cannot be directly compared with the conclusion of a meeting of African economists in 2023 that *“effectively stemming IFFs will allow us to secure USD 90 billion yearly, which represents approximately 3.7% of Africa's GDP”*; [Illicit financial flows, debt management, cost of capital, dominate discussions by African economists](#), African Union, 6 December 2023.

for pre-project periods.²⁸ As such, the data that exist for IFFs – and the processes of generating, analysing, discussing and acting upon them – validate the project’s rationale more than yet constituting proof of its impact.

It is a similar picture at the level of the Overall Objective itself. Of the 13 African states for which data exists for SDG Indicator 10.1.1, inequality has narrowed in ten, i.e. the rate of growth of household expenditure or income per capita is greater in the bottom 40% than in the population as a whole; **see Annex**. This serves as a signal of a generally positive direction, albeit not one that can be attributed to the project.

Specific Objective 1: enabling engagement by citizens and CSOs in policy-making processes in Kenya and South Africa

CSO participation in policy processes

At the project outset, it was noted that, in both Kenya and South Africa, participation in policy-making is usually mandated by law.²⁹

At a local level in **Kenya**, citizens tended to be consulted on County budgets and plans, but there were both physical and technical barriers to participation by PWDs; PlwH and women are also under-represented.

Over the course of the project, there has been some important progress made with all target groups; in Isiolo County, for example, the project facilitated closer relationships between local women and officials with responsibility for gender. Across several Counties, officials have been receptive to project messages on the need to engage PWDs: all those targeted now proactively invite PWDs to public participation events and have made slots available for them to speak and / or have held events in more accessible locations. There is further to go, however: consultations are not always well-advertised while support to PWD participation – such as braille or sign language – is not always available; North Rift stands as a positive example of a County which brought sign language interpreters to public events. PWDs also report that County officials frequently come to public meetings with pre-set priorities without there having been any opportunity to add PWD issues when, as is still usual, these are not included.

Brought in from the margins

PWDs and TI Kenya staff collaborated to advocate for the inclusion of PWDs in public participation activities conducted by County governments. From this, PWDs have become more aware of their rights and more confident to attend public participation events, as one records: *“due to the training, I could participate in public discussions, present the issues of PWDs, and hold the County government accountable for implementing their commitment to PWDs.”* In addition to participating in these public participation events, some PWDs, like in Machakos, also write memos to the County government and the Ministry of Finance about the issues they

²⁸ In Zambia, trade misinvoicing was preliminarily estimated to have generated \$44.9 billion inward and outward IFFs based on seven major trading partners between 2012 and 2020, while in South Africa, trade misinvoicing was preliminarily estimated at \$21.9 billion inward IFFs, and \$40.4 billion outward IFFs, most prevalent in precious metals and stones, and electrical machinery and equipment in 2017.

²⁹ *Project MEL Framework*.

want addressed. Likewise, in Kisumu, TI worked with PWDs to provide input into budget consultations.

The scope of project-enabled advocacy includes the process of participation as well as the outcomes sought from it. A PWD in Machakos County reports that *“we pushed the County to provide a sign language interpreter for all public participation events. It used to be that only one PWD attended public participation, but now we go in greater numbers.”* Others in the same County describe how, following interaction with REAP, *“as leaders of PWDs, we are now airing our voices, questioning the county and national government, and our fear to challenge the government has gone away.”*

TI has also endeavoured to link PWDs with other civil society organisations and networks so that PWDs can add their voice to wider movements for change.

At the national level, TI Kenya is a respected organisation in its own right and as a leading member of *Okoa Uchumi* (Save our Economy), a broad civil society coalition that is vocal on service provision and the government’s budgetary priorities. It has good access to the government³⁰ and other Parties and is part of regular, structured engagements with the IMF.³¹ In turn, the IMF and the government have committed to deeper engagement of CSOs in IMF conversations and plans related to government borrowing and the associated conditionalities.

In **South Africa**, established CSOs, including Corruption Watch, play an active role in public consultation processes. Corruption Watch advocated around the review of the Companies Act in relation to beneficial ownership and pushed for greater public participation in the review of anti-money laundering proposals.

Mining companies tend to have some form of ESG policy and understand the need to show some form of accountability for the impact of their operations. In turn, they recognise the need to engage with expert, well-connected organisations like Corruption Watch. They may, however, show a different face to local community-based organisations (CBOs). This evaluation has heard from community members who continue to be the subject of threats and intimidation. In the Marikana community, for example, one member is reported to have gone into hiding for five months out of fear for his life after having sought to hold a mining company accountable.

In this difficult context, this project has helped to close – a little bit at least and with a long way to go – the disparity between institutionalised consultation between companies, government and national NGOs and the aggressive dismissal of CBOs. As one example of the beginnings of a shift from aggression to negotiation with CBOs, Tharisa Minerals is engaging a local CBO in providing services to the community. There are also signs that community representatives have been emboldened, including by interaction with REAP, to speak out at the Alternative Mining Indaba, a policy dialogue comprising officials from the public and private sectors, as well as civil society.³²

³⁰ Activities towards CSO regulator cancelled on the basis that there is already a conducive legal and policy framework and operational environment for CSOs in general. *Year 2 report, April 2022 – March 2023*, p24.

³¹ Logframe, updated to April 2023.

³² *Year 2 report*, p6. An indaba is a community meeting traditionally used as a forum to discuss topics of high, common concern.

CSO recommendations taken into account

At the level of County officialdom in **Kenya**, there has been an increase in understanding and empathy shown to the issues of PWDs by civil servants and leaders. In several Counties, there have been positive initiatives to increase access to buildings. In Machakos County, a PWD Task Force has been established and County leaders promised to ring-fence budgets for PWDs. In Bungoma County, a PWD was appointed as a County Executive Committee Member and a Disability Fund was created. And in Mombasa County, the Governor waived all charges for disability cards.

These developments paint a picture of PWDs securing concrete wins in terms of access, registration and, in the case of some Counties, budgets. Political leaders were sensitized about PWDs' concerns and moved to support the development of PWD policies. But the impact is more at the level of PWDs being able to claim tax exemptions than influence on tax policy. In this latter regard, the central government decided not to impose taxes on diapers, which had been proposed in the Finance Bill, after discussions with many stakeholders, including PWDs. Touching more on the structural basis for tax policy, the Cabinet Secretary committed to providing the government with justification for tax incentives given to investors and others, an outcome that can be reasonably linked to the efforts to *Okoa Uchomi* coalition members, including TI Kenya, in highlighting the effects in terms of inequality of current incentives.

In **South Africa**, Corruption Watch has enjoyed a constructive relationship with what is for it a new interlocutor, the Minerals Council of South Africa, an employers' organisation that supports and promotes the South African mining industry. The Council has embraced a multi-stakeholder, evidence-driven model for best practice in policy development³³ and was consulted in the drafting of Corruption Watch's [Best Practice Guide on Community Consultation in the South African Extractives Industry](#). At the least, it is rhetorically committed to the importance of proper community engagement.

In contrast, attempts to engage the Department of Mineral Resources and Energy (DMRE) throughout the project were met with hostility, although Corruption Watch did previously have some positive interaction with a Special Advisor to the Minister. CBOs and their allies also reported that the DMRE was unwilling to engage on issues related to land rights and was not keen on community consultation. The most the project can claim is to have pushed the DMRE onto the backfoot and increased the pressure on it to commence a process of amending existing legislation with some form of civil society participation.

There is some sense that pressure is mounting on mining companies to engage and work with CSOs. Anglo-American, for example, is now tracking its performance against the SDGs and involving CSOs in that.

[Research and the number of stakeholders showing interest in TI work](#)

In **Kenya**, the project team planned five thematic research studies on tax incentives; taxes in the mining sector; a needs assessment for women and PWDs engaged in Small and Micro Business Enterprises; economic inequality; and poverty eradication. Although these outputs were significantly delayed – and one, that on the mining sector, was not produced – engagement of

³³ Year 1 report, p11.

stakeholders could generally proceed without them. As they have been finalised, these briefings have enriched advocacy. At the time this evaluation’s research was conducted, awareness of these outputs among allies, communities and officials was low as dissemination was limited and so it is difficult to quantify the level of interest shown. It is incumbent on TI Kenya to deploy them in ongoing dialogue efforts to get a full return on the investment of time and money put into them.

In **South Africa**, a research paper [Meaningful Consultations and Informal Land Rights](#) correlated community consultations and outcomes in mining communities while a second – [The Maledu Judgment, IPILRA, and the MPRDA](#) – honed in on the conflicts between the Mineral and Petroleum Resources Development Act and the Interim Protection of Informal Land Rights Act. Corruption Watch also produced policy briefs and supported amendments of laws such as the Traditional and Khoisan Leadership Act, which grants a large degree of power to local / traditional leaders to make decisions on behalf of ‘their’ communities. As in Kenya, the delays in delivering the research limited the work that could be done with research outputs in the project period. Plans to engage key Parliamentary Committees on the *Meaningful Consultations* report in late 2024 were crowded out by the pressure of other work.

Capacity-building and community engagement

TI **Kenya** has enabled interaction between communities and officials and provided technical assistance to facilitate this cooperation. Moving away from its initial strategy of working with Regional Blocs as these bodies (i.e. Regional Bloc Secretariats) were insufficiently responsive, it convened PWDs, County staff, Members of County Assemblies, and other civil society stakeholders to discuss PWD issues and to develop or review County Bills, also providing technical input into the drafting of these Bills. As examples, TI Kenya helped formulate County PWD Bills in Kwale and Kiambu Counties and supported Siaya County in reviewing and finalizing its pre-existing Bill.

| Beneficiary group | Women | PWD reps | PlwH reps | Marginalised community reps |
|-------------------|--|----------|-----------|-----------------------------|
| Target | 600 | 100 | 100 | 100 |
| Final figures | A total of 2300, including more than 800 women, 50 people from marginalized communities and at least 410 PWDs. | | | |

It is likely that the decision to focus more exclusively than initially imagined on PWDs will have impacted these figures.

As part of these interventions, TI Kenya conducted training sessions with PWDs, other CSOs, and government officials, generally with a focus on taxation, inclusion, gender, and human rights. Feedback from those who participated is consistent that, as a result of these trainings, there is more awareness of the rights of PWDs. PWDs themselves gained knowledge and skills, which they have gone on to use in advocating for their rights and in contributing to County decision-making processes. Some of those trained have shared what they learned with community groups of PWDs, youth, and others. In Machakos County and possibly beyond, the effect is that *“we created a critical mass of PWD and magnified our collective voice. The County saw our solidarity, took us seriously, and then provided more bursaries for PWD children in school”*.

In addition, individual PWDs trained through the project have been able to connect to Kenya Revenue Authority staff and receive direct guidance in how to apply for the tax exemptions that they are entitled to. Through its involvement in project workshops, the National Council for PWD was stimulated to focus more on supporting PWDs to register, a pre-condition of entitlement to exemptions. Nonetheless, fewer PWDs than those participating in project workshops managed to claim tax benefits. For some, the barriers to, and requirements for, attaining these exemptions are still too high. PWDs have been heard and there have been efforts to facilitate their ability to access support, but there has been no structural change to the processes that they have to go through.

Other barriers to community engagement include social stigma, which made some individuals and groups hesitant to join project activities. In some cases, there was insufficient political goodwill to support the project. For instance, some politicians did not participate in project activities since they would receive a lesser per diem than the Counties typically pay them. It is likely that project design did not adequately take into account this transactional element to the interaction with politicians.

In **South Africa**, the project aimed to engage 2,500 community members. With much of the effort to engage communities happening relatively early in the project, Covid restrictions increased the extent to which it was conducted online. In total, Corruption Watch engaged over 800 community members in person with a further 7,865 online surveys completed; in effect, many more people were able to input – albeit at a lower depth in the case of those responding via an online survey – than if engagement had been done solely in-person.

Through its local partners, principally the ARD, Corruption Watch has engaged communities in five Provinces through community meetings / ‘road shows’ and by facilitating participation in local mining-focused Indabas. It also produced documentaries to raise awareness of the impact of mining at the community level, with a particular focus on the experiences of women. These documentaries highlighted the personal and social consequences of mining activities.

The challenges and potential of community engagement

Building the confidence of communities to engage with government bodies and to ‘stand up’ to traditional leaders is a long-term endeavour. The process of engagement itself raises tensions and exposes difficult dynamics. In KwaZulu Natal, the community with which the project has worked has been empowered to participate in municipal-level debates on budgets. However, there has been a dispute over how much to trust – and work with – the companies which has created conflict and made the CBOs lose focus.

In Limpopo Province, an indaba organised with traditional leaders was well-received and there was acknowledgement of the benefits of involving community members. In turn, workshops with communities empowered local people to demand and achieve a relocation that followed the required process and included the provision of decent housing. As such, the project served both to expand knowledge of (land) rights and improve skills in negotiation and advocacy.

More broadly, there is increased awareness of the tensions between individual livelihoods and rights and responsibilities at community levels. In that sense, community engagement during this project highlights wider challenges and points to the importance of involving a range of

stakeholders, such as organisations providing alternative livelihoods, in the search for solutions. Through its interventions on the ground, Corruption Watch is strongly appreciated by communities. There are, however, concerns about follow-up. The sensitivities in play make it a precision task to define a form of follow-up engagement that brings value to communities and avoids unintended consequences in terms of impact on community dynamics.

Specific Objective 2: regional and global advocacy

Policy commitments of African states, regional and global IGOs

The African Union

The project baseline noted that “*African states recognise project issues as important but, to some extent, assert that responsibility for addressing them lies with others*”.³⁴ Over the course of the project, African states and regional institutions have continued to engage seriously with the issue of IFFs. Not unusually, the pace of translation of rhetorical commitments into tangible practice is slower than TI would want, while the tendency for the AU’s “*approach [to] focus on taxation which often leaves corruption-related IFFs on the periphery*” remains an outstanding challenge.³⁵

An important milestone in African efforts to tackle IFFs was the Pan-African Conference on Illicit Financial Flows and Taxation held in Tunis, June 2024. TI was a co-convenor of this conference and, alongside Tax Justice Network (TJN) Africa, organised a side event on *Activating the Levers for Reforms on IFFs in Africa* at which it shared the methodology for its research on cross-border corruption risks in Africa. That it could play this role evidences its reputation and expertise and shows it to be comfortable operating alongside the African Development Bank, the Economic Commission for Africa and others within the highest circles of inter-governmental engagement.

The side-event is said to have been well-attended – in numbers and in the seniority of participants. The meeting endorsed the importance of better analysis of implementation of existing measures to map and act upon ownership information. Its broader effect was, for a TI advocate, to give a platform to the project’s research findings and build policy traction. However, the conference’s framing was very much tax rather than corruption. Its concept note centred on *Africa’s Tax Agenda in Combatting Illicit Financial Flows* and its (no doubt legitimate) focus was on addressing an “*imbalance in global taxing rights [and] the exclusion of the continent from the global platforms that set the taxing rules or to the ineffective participation of the continent*”.³⁶

The challenge for TI is to yoke its corruption-related IFF goals to a bandwagon driven by agenda more focused on tax aspects of domestic resource mobilization and asset recovery. In theory, beneficial ownership transparency is part of the solution to all these issues. The project’s decision to centre regional advocacy on pressing for an **AU standard on beneficial ownership**

³⁴ *Project M&E Framework*.

³⁵ *Project update – April - November 2023*, p8.

³⁶ [Africa’s Tax Agenda in Combatting Illicit Financial Flows: From Words to Action](#), Concept Note for Pan-African Conference on Illicit Financial Flows and Taxation, Tunis, June 2024.

transparency represents an attempt to take an on-the-table policy solution and expand its scope.

The rationale for a regional standard is twofold: political and technical. At the moment, a total of 23 out of 54 African states have passed laws to bring in beneficial ownership registers while the adoption of a beneficial ownership [Directive](#) by ECOWAS Ministers in July 2023 is both a response to, and a trigger for, further action at the national level (in West Africa). There is some momentum behind greater transparency, therefore. Confronting any sense that deferring to the FATF standard undermines commitment to implement on the grounds that *“if you don’t have a voice in decisions you have to abide by, they will be hard to apply”* is an important element to maintaining this momentum. As one ally notes, *“in Africa in particular, it is very important to have ownership of an issue. If states feel something is imposed from the North, they will resist”* implementing it.

A regional standard can also serve to set a high common denominator for states to follow – as one TI advocate notes, *“even soft law regional standards tend to be imported by states”* – and would ideally improve upon the ECOWAS standard in content as well as in geographic scope.³⁷ And it can better take into account regional specifics such as the predominance of the informal sector³⁸ and lock in mechanisms for information-sharing if it succeeds in setting a metric for national laws and practice.

In the best-case scenario, a regional standard would take Africa beyond a situation where *“each country is moving at a different pace to set up its own standards”* and implementation is patchy, with outstanding challenges relating to the quality of, and access to, information held and weak compliance. As an ally notes, *“adopting a regional standard can allow for greater alignment and sharing of information. And those with no law or register yet can follow the regional standard”* as a short-cut to (presumably) good practice.

There are concerns though that an AU standard would duplicate the FATF Recommendations or stand as a voluntary commitment paid less heed than FATF because FATF comes with the ‘stick’ of grey- and black-listing. There is certainly a risk that an AU standard is a paper exercise: for an ally, *“the AU is generally not good in promoting and reviewing standards or supporting implementation [and] tends to adopt standards which are not delivered upon”*. The implication is that it may be *“better to re-appropriate global standards than develop a regional standard in parallel”* – to focus on curbing IFFs and not on the minutiae of an alternative standard.

On balance, the importance of African ownership – of being a rule-maker not (only) a rule-taker – justifies the effort to strive for a regional standard. The crux will be to ensure that it contains important additional elements – relating to data-sharing and access – that make it an advance on FATF. Ideally too, an AU standard would be conceived principally as an anti-corruption instrument rather than one focused on fighting money laundering and terrorism finance, as is

³⁷ It is noteworthy that the ECOWAS standard is judged by a West African Chapter to be “not all that strong as CSOs were not that involved” in its conception. At this point, there are certainly grounds for confidence that CSO consultation in the shaping of an AU standard may be greater, with TI, Open Ownership and others exploring with the AU Advisory Board on Corruption the potential and scope of an AU standard.

³⁸ Here a regional standard can reflect existing practice at the state level: in Ghana, the register has variable thresholds depending on risk, with higher data requirements for the extractive sector and fewer for the informal sector.

the case with FATF.

The strategy to win a regional standard will involve pushing at multiple levels: via states, regional bodies – ECOWAS as an existing champion, the Southern African Development Community as another grouping being prompted by TI to consider its own standard – and directly towards or via AU bodies. In this, TI will need to navigate tensions between AU departments supposedly engaged in a ‘border dispute’ as to which has the lead on IFFs, and to ensure clarity and complementarity of roles with its CSO allies, notably Open Ownership.

To date, the project has, for one ally, “*sensitised and mobilised policy-makers to adopt beneficial ownership registers and driven efforts to update data and to lay out the impact [of IFFs] on African states*”. With many African states in the process of establishing or reforming their beneficial ownership frameworks, there is, for one Chapter’s representative “*a unique opportunity to promote an ambitious regional standard that goes beyond international minimum requirements*”. That this is the case is testimony both to the value of the REAP project and the importance of building on it.

The UN

UN advocacy operates to an implicit hierarchy whereby commitments won at the General Assembly carry the highest symbolic importance, but the least ‘implementability’ while those from more specialist bodies or Conventions have a higher technical content and greater likely impact on practice if political will can be generated behind them. This project has done well to make progress at both levels.

At the ‘political-symbolic’ level, a General Assembly resolution adopted in 2022 urged states to “*support African and other regional initiatives, to prevent, detect and combat illicit financial flows and to strengthen good practices on assets recovery*” and specifically “*encourage[d] all jurisdictions to consider establishing... a registry of beneficial ownership or an alternative mechanism*” and endorsed “*the rapid, constructive and effective exchange of adequate and accurate beneficial ownership information*”.³⁹

At a more technical level, TI, with its allies, lobbied for the adoption of clear, strong texts on beneficial ownership transparency at the two most recent UN Convention against Corruption (UNCAC) Conferences of States Parties (CoSP) – the 9th held in 2021 and the 10th held in 2023. Through written submissions to UNCAC⁴⁰, public statements⁴¹ and open letters supported by African Chapters⁴², TI maintained consistent pressure rooted in a clear articulation of African demand for action. At the 10th CoSP itself, TI placed [billboards](#) outside the conference venue and co-hosted (with the UN Office for Drugs and Crime, TJN Africa and the Government of

³⁹ [Promotion of international cooperation to combat illicit financial flows and strengthen good practices on assets return to foster sustainable development](#), Resolution adopted by the [UN] General Assembly, 14 December 2022.

⁴⁰ In advance of the 10th COP, TI “*call[ed] on States Parties to make new, ambitious commitments to unlock the potential of beneficial ownership data for anti-corruption and asset recovery*”; [Access & use of beneficial ownership registers: Written submission to the 10th UNCAC CoSP](#), TI, 27 November 2023.

⁴¹ [UNCAC CoSP: Transparency International urges global action to pick up the pace in the fight against corruption](#), TI, 11 December 2023.

⁴² The letter from African Chapters highlighted the analysis from *Loophole Masters* and stressed the need for access to beneficial ownership registers to not be restricted to anti-money laundering agencies and for information sharing across jurisdictions. [UNCAC CoSP10: Promote corporate transparency to help curb illicit financial flows from Africa, Open letter from Transparency International’s African chapters](#), TI, 8 December 2023.

Nigeria) a side event on national-level challenges and lessons learnt in building beneficial ownership frameworks.⁴³

Neither TI nor allies are satisfied with the wording of the latest CoSP resolution but note some improvements on that adopted at the 9th CoSP, particularly in reference to the need for states to “*consider maintaining historical records, that [are] searchable by domestic competent authorities*”. Both TI and key ally Open Ownership cite the weakness of the signal given regarding international exchanges of data, and access for non-government actors as outstanding limits.⁴⁴ Nonetheless, this is considered movement in the right direction and for a second successive CoSP to have passed a resolution on beneficial ownership is especially laudable since, for one ally, “*CoSP10 was challenging politically. There were things in the negotiations which were problematic [such as the] reluctance of some states to move on data-sharing and opening access up to civil society*”.

While there is no smooth path to widespread implementation of UNCAC resolutions, they “*create momentum and focus attention*” notably in the UNCAC’s own Working Groups on asset recovery and the prevention of corruption. It is also possible to use resolutions agreed in one forum in pushing for complementary agreements and actions in others. The sponsorship of the government of Nigeria is also significant – for one TI advocate, “*the resolution by Nigeria was the big ticket item; [that is,] the fact that we got African voices involved, taken all the way to the global level*” – and offers hope that it, and other African states, can maintain a position of championing progress on beneficial ownership at regional as well as global fora.

FATF and the G7

The same dynamic of advocacy towards high-level political fora and technical engagement with standard-setting mechanisms defines TI’s interaction with the G7 and the FATF. During the course of the project, the high watermark for commitments from the G7 came at its 2022 summit in Germany where, no doubt in response to the Russian invasion of Ukraine and the need to act on Russian IFFs, there was specific mention of the intent to “*continue to step up our fight against corruption in all relevant bodies, and accelerate work on implementing and strengthening our beneficial ownership transparency registers, including by improving their accuracy, adequacy, and timeliness*”.⁴⁵ This intent was reiterated at the 2023 G7 meeting which “*reaffirm[ed] the importance of supporting African partners in establishing and strengthening registers of beneficial ownership*”.⁴⁶

The most recent G7 summit communiqué, however, made only passing reference to the need to “*implement a more stable and fairer international tax system fit for the 21st century*”.⁴⁷ This may suggest an ebbing of political engagement on the issue of beneficial ownership transparency or, more hopefully, it may be that an issue which needed clear political backing in

⁴³ [Beneficial ownership transparency remains high on the agenda at the 10th Conference of States Parties to the UN Convention against Corruption](#), Open Ownership, 18 January 2024.

⁴⁴ [UNCAC CoSP10: Some progress but insufficient pace to combat corruption](#), TI, 18 December 2023 and [Updating international commitments to beneficial ownership transparency at the 10th Conference of States Parties to the UN Convention against Corruption](#), Open Ownership, 18 January 2024.

⁴⁵ [G7 Leaders’ Communiqué](#), Elmau, Germany, 28 June 2022.

⁴⁶ [G7 Hiroshima Leaders’ Communiqué](#), 20 May 2023.

⁴⁷ [G7 Leaders’ Communiqué](#), Borgo Egnazia, Italy, 14 June 2024.

2022 and 2023 is now presumed to be in an implementation stage, with revisions to FATF recommendations relating to companies (24) and trusts (25) having been passed in March 2022 and February 2023 respectively. For TI, both sets of revised Recommendations “*provide a strong basis for better identification and action against the abuse of anonymous companies and trusts for IFFs...Particularly game-changing is the new requirement for countries to establish registers with information on companies’ beneficial owners maintained by public authorities*”.⁴⁸ Importantly, the guidance produced to support states in applying the new Recommendation 24 clarifies that “*competent authorities must have rapid and efficient access to all the [beneficial ownership] ownership information held by a public authority or body online, including full search capability.*”⁴⁹

The new Recommendation 24 has added to the pressure for states to adopt or improve registers. South Africa launched a register in April 2023 while the decision of the Swiss government to set up a register is “*a direct response to the amendments to FATF’s Recommendation 24 – and one of the first tangible impacts of this reform*”⁵⁰, and one especially important in that it demonstrates the need to act by destination countries and not only states that are a source of IFFs.

These outcomes reflect that an existing process of mutual evaluation and the generation of recommendations for both states and FATF, in turn informing the need to recraft the Recommendations themselves, was given a political boost by the G7’s need to respond to a succession of leaks. TI is now paid much greater heed by FATF as an intent to act on beneficial ownership transparency crystallised. It has become a regular invitee to consultations and events and is able to engage directly with the FATF Secretariat. Its subject expertise and its ability to draw on its breadth of presence has meant that it has played a leading role while also convening spaces so that others – TJN and Open Ownership have been close, longstanding allies – can also bring their own influence to bear. The actions of FATF itself may illustrate a common IGO dynamic by which officials respond to signals from politicians to act on a particular topic by seeking out a small number of NGOs to tap for their expertise and legitimacy.

G20

The trend among G20 members themselves regarding the putting in place of beneficial ownership registers is broadly positive: 17 of 23 states had some form of register, up from six in 2018. However, many of these registers contain loopholes, are not publicly accessible and lack adequate verification.⁵¹ And as a body, the G20 has been reluctant to prioritise IFFs, forcing TI into a more ‘combative’ mode of action. At both the 2022 summit in Indonesia and the 2024 summit in Brazil, TI responded to a host state keen to keep corruption and IFFs off the agenda with a mix of tactics ranging from public statements and social media campaigns through to posters on the road from the airport to the summit venue in Bali – an action intended but denied by the refusal of the ad agency to go through with it – and stunts on the beach in Rio.

⁴⁸ *Project update, April - November 2023*, p7.

⁴⁹ *Ibid.*, p21.

⁵⁰ *Ibid.*, p3. In Africa itself, Togo is cited as an example of a country driven to amend national policy by the need to align with the revised FATF recommendations.

⁵¹ The G20, plus the Netherlands, Spain and Switzerland; [G20 & corporate transparency: Put your money where your principles are](#); TI, 7 November 2024.

There were no immediate outcomes from these actions, but they should be seen in the context of ongoing engagement with the G20 Working Group on Corruption. TI organised a meeting with G20 government representatives and TI chapters (including those from Kenya, Madagascar, Nigeria and South Africa) ahead of a G20 Anti-Corruption Working Group meeting in Paris in June 2024. This led to an opportunity to speak at the Working Group meeting itself. In this, it has engaged with its closest expert equivalents within G20 structures while waiting for the political context to improve – which it may now do with South Africa taking over the chairing of the G20. The experience of engaging with the G20 during the project has increased scepticism as to whether it is a forum from which not much can be expected. At the same time, sustained advocacy on other topics has borne fruit even if individual years and summits have disappointed; TI staff mention the idea of a wealth tax. The crux is to judge whether the last two meetings of the G20, a forum which does have the merit of greater diversity than some others⁵², were a blip or a trend in attitudes towards project topics.

EU

TI's interaction with the EU – which is vital because EU-registered companies frequently feature in African IFF cases – has been focused on responding to a November 2022 ruling by the Court of Justice of the EU limiting access to beneficial ownership registers. This forced it into a reactive campaign to claw back as much as possible in terms of transparency and access.

At stake was an ambiguity around the definition of 'legitimate interest' in seeking to access a register. The EU's 5th Anti-Money Laundering Directive brought this ambiguity into the open by allowing public access. The Court's ruling tilted the balance towards privacy rights and commercial confidentiality in restricting access to journalists and civil society groups with a defined legitimate interest. TI's immediate reaction was that the ruling *"takes us back years – allowing corporate secrecy and the interests of a few [to] prevail over common good."*⁵³

Crucially, the ruling had wide repercussions: many states, including in Africa, *"look to the EU to set a standard and so many started backtracking"*.

In the short-term, TI led the way in mobilising civil society to protest the ruling, forcing the Court to clarify that public interest allows access by journalists and CSOs. Its fuller response centred on using *"the current revision of the Anti-money Laundering Directive [as] an important opportunity to salvage the EU's corporate transparency framework"*.⁵⁴ To influence dialogue negotiations, TI issued in May 2023 an open [letter](#) signed by 200 signatories from across civil society and academia to the Commissioner in charge of the anti-money laundering package. With the Parliament on board from an early stage,⁵⁵ the 6th Anti-Money Laundering Directive

⁵² The inclusive nature of the UN system is also a key factor in TI's ongoing engagement with UNCAC, which serves as a space to maintain momentum and generate new commitments on IFFs where African states are represented and have voice.

⁵³ [Why are EU public registers going offline, and what's next for corporate transparency?](#), TI, 25 November 2022. The ruling was *"a major setback not only for the anti-money laundering agenda but also for the fight against corruption, tax abuse and other white-collar crimes – which all depend on transparency in company ownership"*; [Legitimate interest 2.0: Enabling journalists and activists to follow the money in the European Union](#), TI, 23 August 2023.

⁵⁴ *Ibid.*

⁵⁵ The European Parliament adopted *"a series of ambitious amendments"* to pending anti-money laundering legislation, include to expand the AML Authority's supervisory responsibilities and seeking to *"ensur[e] journalists, civil society organisations and academia broader access to beneficial ownership registers"*; [European Parliament proposes strong measures for corporate transparency](#), TI, 28 March 2023.

became the vehicle for “ensur[ing] some level of beneficial ownership transparency is maintained [albeit as] a short-term fix [that] prevent[s] the EU from going back to the corporate secrecy era”.⁵⁶ Others, however, judge that “the compromise wasn’t bad and there is good access for NGOs.”

In this, TI is judged by insiders to have played “an intense, key role in providing input to the Commission and the groups in the Parliament..., commenting concretely on documents and thinking politically”; all told “one of the better examples of how to do advocacy” that compares favourably to other groups which may be as expert but which fall short in “not thinking along with what is happening politically”. There is further mention of TI’s specific influence on defining beneficial ownership thresholds and ensuring that civil society and journalists from around the world – not only those from the EU – will be able to gain access to EU states’ registers.

For journalists and allies too, TI played a pivotal role. For one ally, “the research / policy lines came from them”. For another, “it was quite clear to me that the way they proposed the legislation was taken forward by the Parliament... Some MEPs that were pushing were basically repeating their lines”.

As the Directive has moved into an implementation phase, TI is well-placed to monitor how it is applied by states, including in relation to the issue of access. If how a Directive is transposed and how much effort is put into implementing it are recurring concerns, this Directive remains vulnerable to “the weaponisation of privacy in the courts”. With Open Ownership, it has, in response to the 2022 ruling, sought to strengthen its arguments on the balance between access and privacy⁵⁷ and to convene others to help them understand the legal complexities – and the ways past them.

The EU has swung between favouring privacy and access to beneficial ownership data. TI is clear that breaking this cycle may mean that “EU co-legislators should explore frameworks other than anti-money laundering to restore full transparency over who owns companies and trusts.”⁵⁸ Alongside exploring alternative frameworks, the crux is to be clear whether fuller access to information limited on privacy grounds is preferable to restricted access to fuller information.

CSO participation in policy processes

At the outset, it was noted that FATF and the G7 were beginning to open up to CSO participation while the G20 and OECD remained closed. Not only a product of IGOs’ attitude, African CSOs’ engagement with key fora was judged to be “hindered by local groups’ focus on issues which directly impact citizens rather than IFFs, tax evasion and avoidance which are complex and seem distant from more pressing concerns”.⁵⁹

⁵⁶ [EU reaches deal on anti-money laundering rules, ending uncertainty about how watchdogs will access information on companies’ real owners](#), TI, 18 January 2024.

⁵⁷ Open Ownership [commissioned legal research](#) in 2023 into privacy and access to BO information in central registers established by governments. Both TI and Open Ownership presented their positions at the Open Government Partnership Global Summit, September 2023.

⁵⁸ [EU reaches deal on anti-money laundering rules, ending uncertainty about how watchdogs will access information on companies’ real owners](#), TI, 18 January 2024.

⁵⁹ *Project M&E Framework*.

This picture has been broadly confirmed by the project, without any major change in attitude among the more recalcitrant institutions. TI reports “*close engagement with the G7 and increased openness to our recommendations, as evidenced by the language in the G7 Leaders’ Communiqué in June 2022*”, while the willingness of the FATF President to join the TI Movement Summit in 2022 is evidence of the respect with which TI is held.⁶⁰ The aim here extends beyond TI itself of course, and so it is important to note that the increasingly structured way that not only TI but other networks like TJN Africa have sought to mobilise their national partners to engage with regional and global bodies has increased exposure to international processes. There are also comments from an ally that “*interaction between CSOs and FATF-Style Regional Bodies has improved, enabling CSOs to be better advocates on these topics*”.

With UNCAC, there was a specific breakthrough in that the US government organised a Civil Society Forum to discuss beneficial ownership transparency, addressing a “*notable gap in the history of UNCAC processes*”.⁶¹ Participation is ultimately only a means towards influence, however, and so while it was laudable that “*States Parties lifted objections against the participation of leading non-governmental organisations and allowed all registered observer organisations to participate in the Conference*”, CSOs “*remain concerned that negotiations on the resolutions [took] place behind closed doors with observers not being able to attend – contrary to the practice in other UN fora – shielding States Parties from independent scrutiny on the positions they take*”.⁶²

The picture has remained gloomy with the G20: the C20 mechanism in theory allows CSOs an opportunity to engage with the G20, but TI has faced a sustained unwillingness to discuss issues of corruption, illicit finance and kleptocracy. And even as the South African government centres its G20 Presidency agenda on solidarity, equality and sustainable development, there has been little scope to engage it on corruption as a driver of inequality. The G20 is open to interacting with CSOs on ‘softer’ topics like debt, food security and even climate, but shuts the door to serious dialogue on corruption.

Within Africa itself, Chapters have entry points with regional bodies like ECOWAS and SADC. With the AU, the picture is one of slow, steady, trust-building engagement that focuses on what are for the AU, ‘softer’ topics of asset recovery. Collaborating with the AU on the Tunis Conference and the increasingly substantive conversations being had on beneficial ownership transparency suggest that TI has a growing status of trusted interlocutor. That it has to ‘front’ advocacy towards the AU with certain topics is in itself a normal part of advocacy – meetings institutions where they are and not asserting an agenda out of context – although it has exposed tensions within the project as to what its priority asks and targets are.

At the national level, there seems to have been a genuine shift in willingness to engage among some governments. In Côte d’Ivoire, NGOs including Social Justice have been invited to discuss draft laws and policies; Social Justice itself was appointed to several committees discussing issues of corruption in general and topics related to beneficial owners and illicit financial flows,

⁶⁰ Project Logframe, updated to April 2023.

⁶¹ [Beneficial ownership transparency remains high on the agenda at the 10th Conference of States Parties to the UN Convention against Corruption](#), Open Ownership, 18 January 2024.

⁶² [UNCAC CoSP10 Atlanta Civil Society Declaration](#), 15 December 2023.

including issues of repatriation of assets, in particular. The picture is similar in Nigeria: a government active on project issues has reached out to the local TI Chapter and other established actors as informants in crafting policy.

Several Chapters report that the project has helped to elevate them into a position of greater prominence and influenced governments to involve them more. In Togo, the government has tended to consult CSOs in a ‘random’ or box-ticking way – finding a CSO to say it has consulted. Here an *“added value of the project is to elevate specialists like TI and enable advocacy”* by the government knowing where to look, that is, to recognise a newly-established network on beneficial ownership transparency as its natural CSO interlocutor. In Madagascar too, it *“became easier during the implementation of the project to work with the agencies of the anti-corruption system”*. This has borne tangible fruit in that the Illicit Asset Recovery Agency has committed to include civil society in carrying out an evaluation of a five-year asset recovery strategy; less positively, the commission in charge of creating the register of beneficial owners is mainly made up of representatives of various government agencies.

Even with these positive examples, there remains a risk that states seek out expert CSO input while otherwise keeping a cap on civic space. As such, it is incumbent on TI Chapters (and other international NGO branches) to ensure that their input is reflective of wider opinion and rooted in the experience of those affected by IFFs (or living in poverty in part attributable to IFFs).

Outputs

Research

Project research has comprised two main outputs, [Loophole Masters](#), a report published in December 2023 which details how lawyers, notaries and real estate agents and other ‘enablers’ facilitate IFFs, mostly through the creation of companies and trusts; and [Risks of illicit financial flows in Africa: Understanding vulnerabilities to corrupt money flows in nine countries](#), published in April 2024, which interrogates the governance and structural drivers which exacerbate the risks of IFFs. In turn, *Loophole Masters* is underwritten by the development of a database of IFF cases in Africa, which totalled 78 cases from 33 countries at the time of the project’s concluding meeting. Not itself made public, the database provides a repository of evidence and examples of corruption as a cause of IFFs to be drawn upon in communications materials as well as in the two reports.

These outputs are widely appreciated by Chapters, allies and journalists. The statement ‘there is a strong research base to the project’ has the highest score of any statements rated as part of the question on strategy and project attributes (with a mean of 4.27 and a mode of ‘strongly agree’).⁶³ For one Chapter, *“the project research was very helpful. It really helped make our positions on these issues”*. The products of this project have confirmed TI’s reputation as *“absolutely one of the go-to organisations”* on ‘dirty money’ (an ally) and a source of *“top notch”* research for journalists. Particular mention is made of TI’s role in documenting the current state

⁶³ Where a score of 1 is equivalent to strong disagreement with the statement, 2 to disagreement with the statement, 3 indicates a position of neither agreeing nor disagreeing, 4 agreement, and 5 strong agreement.

of beneficial ownership registers (following the Court of Justice ruling) and in exposing the use of [‘golden visas’](#).

Loophole Masters is specifically lauded as “a point of reference” for policy-makers which, importantly, focuses on destination countries as well as source countries and makes a ‘no supply without demand’ case that challenges Western states to put in place structures to prevent incoming IFFs. Without a specific policy process to directly influence, the report has had an agenda-setting purpose. With allies at least, this has borne fruit: one notes that “*there are few other studies looking at lawyers' roles [and so we] will use it in engaging our network [of lawyers] to help them understand how they may be facilitating IFFs and how they can use their role to better contribute to sustainable development*”.

Similarly, the *Risks* report is variously considered “very useful” and “extremely comprehensive”. The further comment that the report was “almost too comprehensive” chimes with the concern expressed by one Chapter that the emphasis may have been too much on the depth of research than on its usability; some TI-S staff accept that it could have been more accessible.

A slightly different point is made by an ally for whom “to work on IFFs, we need to know the risks, unpack the role of different enablers, and understand the policy environment and what needs to be changed. TI outputs have the first two to a high standard, but not the third”. On the one hand, it is fair to acknowledge, as this respondent does, that it is hard to expect a single report to analyse both IFF causal factors and existing policy remedies. On the other hand, the comment that “we spent so much time on producing the global reports – which were very important – but there should have been more time and effort put into the follow-up activities” warrants serious inspection (also because it chimes with what the evaluators have heard in other TI evaluations). At stake here is a model where funds are raised for major research outputs whose ultimate value hinges on the hard graft of day-to-day advocacy which is, in terms of externally funded projects, less tangible and less ‘sellable’. In that sense, at least part of the value of the project is still to come. But the project has enabled research and advocacy at the national level and so impressions of the balance between regional analyses and national advocacy can be presumed to correlate with Chapters’ success in securing supplementary REAP grants.

[Chapters’ contributions to regional advocacy](#)

The finalisation of the project’s main research outputs allowed Chapters to move into an advocacy phase, with the provision of small grants for supplementary research and advocacy projects focused on a regional standard on beneficial ownership transparency, the use of the database of cross-border corruption cases or engagement with non-state groups on IFFs linked to corruption. These grants that were open to pitches from Chapters not previously involved as well as to those that were part of REAP from the start – responding to a need highlighted in the mid-term review.⁶⁴

⁶⁴ I.e. the inference that “more work is needed like that done in Kenya and South Africa – there is also demand from ‘outer circle’ Chapters for funding for follow-up national advocacy – which raises issues of TI’s capacity to deliver, and raise funds for, such interventions”; *REAP Project Mid-term Review*, p32. The REAP project allowed for national research and advocacy as long as it was focused on regional goals.

Highlighting enablers of corruption in Nigeria

A REAP project grant enabled CISLAC to enrich its work on IFFs at the national level and to deepen its networks of those engaged on project topics. Using *Loophole Masters* as a foundational resource, CISLAC elaborated an analysis of [Shadow Networks: the Enablers of IFFs in Sub-Saharan Africa](#). In this report, CISLAC describes the role of financial and non-financial enablers in Nigeria and posits success factors in pushing back against enablers, specifically the need for strong, focused political will from leaders; robust legal frameworks; strict asset declaration requirements for public officials; transparent public procurement procedures; and the establishment of specialist courts for financial and economic crimes, among other factors. The report formed the basis of advocacy towards the OECD and UNCAC, as well as domestically.

That REAP has supported research and advocacy in Nigeria is crucial because of the role of the government of Nigeria in international fora, especially UNCAC: TI would lose credibility if it did not ‘keep up with’ states putting themselves forward as champions of improved policy on beneficial ownership transparency and asset recovery.

For CISLAC itself, the process of researching transborder corruption cases has enhanced its capacity to formulate evidence-based policy and advocate for greater accountability in the utilisation of national resources. And its involvement in regional and global advocacy has *“exposed us to a wealth of useful experiences, deepened our understanding and strengthened capacity for [further] national advocacy engagements”*. TI-S concur that *“Nigeria [CISLAC] stood out in terms of its capacity and quality of research and recommendations”*.

Among other Chapters, **Social Justice** led advocacy for the creation of a public register of beneficial owners in Côte d’Ivoire and convened government and civil society stakeholders to discuss the implications of the Decree establishing a register. **TI Togo** secured a small grant in order to seed a network to push for reform of an Executive Order on beneficial ownership transparency; the Togolese government responded by forming a new Committee, including two network members, to review the Order. In **Ghana**, where a register has been in place since 2020, the local Chapter has reviewed implementation and advocated for greater access. Demonstrating the value of the project in enabling connections across Africa, colleagues from Kenya and Nigeria attended a Regional Conference on BOT Standards in September 2024 in Accra where experiences with registers were shared.

Allies who are closely engaged on project topics recognise the importance of the work being done at the national level. For one, “[TI Chapters’] *own research helps us to understand the challenges and specific context in individual countries and provides solutions*” tailored in each case.

Strengthened public awareness

Key web and social media metrics point to an issue that is likely playing well with a specialist, engaged audience rather than having mass appeal.⁶⁵

| | | Views | Interactions |
|-----------------------------|--|--|--|
| LinkedIn | | Posts directly related to REAP project collectively viewed by 467,041 users (five posts) | Directly interacted with by 10,035 users |
| X (formerly Twitter) | | Posts directly related to REAP project collectively viewed by 37,650 users (eight posts) | Directly interacted with by 814 users |
| Website | Project page | Viewed 1,424 times by 1,062 individual users | |
| | Four news feature pages | Viewed collectively 68,687 times by 58,868 individual users | |
| | Three REAP-related press release pages | Viewed collectively 1,703 times by 1,426 individuals | |
| | Loophole Masters | Viewed 2,385 times by 1,883 users. Report downloaded by 785 individuals | |
| | Risks of IFFs in Africa | Viewed 1,377 times by 1,151 users. Report downloaded by 429 users. | |

TI-S staff confirm that project issues tend to be difficult to pitch and hard to take beyond those already working on them. While cases of corrupt individuals and the issue of Russian kleptocracy do have traction, *“the more granular it gets, the harder it is to take to a wider audience”*. *Loophole Masters* did quite well, no doubt reflecting its greater tangibility compared to the denser *Risks* report.

Communications staff do deploy an inequality frame: the assertion that *“to go beyond the policy CSO echo chamber, making the link to development and inequality is essential”* amounts to an endorsement of the project’s own logic. The project has helped Chapters to invest in explaining the connections. One Chapter representative reports that *“transparency of beneficial owners is an important subject ignored by citizens [but] the fact of having been able to carry out this project has allowed us to reach more people and to challenge public opinion”*. It is more at this level than in the core resources and central promotional work that the project’s value in strengthening public interest and engagement lies.

Capacity-building

The project has enabled capacity development of partners themselves – on project topics and on wider thinking relating to gender and inequalities. Some Chapters were relatively new to project themes and report being enabled to *“analyse and address IFFs for the first time... the project allowed us to enrich our experience and expertise, especially on issues concerning money laundering and asset recovery”*. For another, *“the project was a new development for us and we benefited greatly in terms of training”*. More than acquiring new knowledge, the project

⁶⁵ These data relate specifically to project pages and outputs. They do not cover coverage due to activities towards institutions such as the G20 as these do not fall directly under REAP, reinforcing the point that the project is not an easily defined, discrete sub-set of the dirty money workstream.

has helped to shape strategic thinking because “*it embodies the holistic vision of the fight against corruption that we wish to promote*”.

From the perspective of TI-S, the project has “*definitely [increased capacity of Chapters]. It was a long time [to stay engaged and some staff have left] but for those who stayed a long time, you could see it made a difference. There is [now] a very high understanding of [issues to do with] anti-money laundering and IFFs*”.

An Advocacy Toolkit is designed to help cement the project’s capacity gains. This pulls together resources and standards relating to project topics within a conventional advocacy frame and serves as a legacy resource distilling knowledge and learning from the project. It will not be widely published but will be shared with targeted CSOs.

The project also provided **training to investigative journalists** with the support of the Organised Crime and Corruption Reporting Project and the Global Investigative Journalists’ Network, which led the francophone training. The programme aimed at improving journalists’ skills and giving them concrete tools and techniques to pursue ‘follow-the-money’ investigations. Immediate feedback was positive.⁶⁶ Participants draw particular attention to the importance of having practical cases and examples, being able to meet and network with peers and refreshing their knowledge of what is a complex and evolving field. One refers concretely to being enabled to carry out more in-depth investigations based on the knowledge acquired from the training.

Suggestions for follow-up sessions to discuss applying new knowledge or to dig into specific topics, and for the establishment of a pan-African network of investigative journalists fighting against corruption are all valid in themselves but seem to expect too much of what is a fairly marginal aspect of the project. The challenge is rather to find a new vehicle for continuing support to journalists if this is of value to wider programming.

Enabling CSOs to advocate on redress and reparations

TI has combined broad outreach and training on asset recovery and redress – it organised two sessions on victims’ redress and asset management and repatriation at the Global South Forum held in Nairobi in November 2022, attended by representatives of 30 CSOs⁶⁷ – with small grants which Chapters have used to monitor implementation of the CAPAR, the AU instrument for the return of financial resources lost through IFFs.

Five Chapters – Côte d’Ivoire, Kenya, Madagascar, Morocco and Nigeria – were selected for CAPAR monitoring with a view to covering Africa’s main languages and regions.⁶⁸ They were tasked with assessing their countries against a tool developed by TI-S in association with the Civil Forum for Asset Recovery; this tool provides a means of structured monitoring of CAPAR

⁶⁶ Surveys captured immediately after the training indicate that “*all participants found the workshop useful and thought that they learned something. Beyond learning about cross-border corruption and investigation techniques, the participants also mentioned that they appreciated the fact that they could work on concrete stories and that they now have access to the Aleph database*”; *Interim Narrative Report, April 2022 – March 2023*, p17.

⁶⁷ Project Logframe, as of April 2023.

⁶⁸ Support was also provided to the *Comisión Ecuatoguineana de Juristas* (CEJ, Equatoguinean Commission of Jurists) which is not part of the TI movement but had already been working with the Civil Forum for Asset Recovery. Raising an issue with the AU requires evidence from all five regions of Africa and at least four of its five core languages (Arabic, English, French, Portuguese, Swahili).

implementation in four areas: Detection and Identification of Assets; Recovery and Return of Assets; Management of Recovered Assets; and Cooperation and Partnerships.⁶⁹ In practice, monitoring has morphed into advocacy, in that the states concerned had made mixed progress in establishing mechanisms for asset recovery. TI Madagascar used its grant to fund a multi-stakeholder debate to highlight the systems that need to be put in place. Likewise, in Morocco, the local Chapter focused on engaging the relevant authorities to address the lack of a specific plan dedicated to the restitution of illicit assets; this bore fruit in the commitment of the Minister of Economy and Finance to initiate a bill to create an agency dedicated to the management of returned assets.

As an exercise in showing how far there is to go with CAPAR implementation, the project has helped TI make a case that it can now take to the AU and other fora. The issue suffers from the gap between its conceptual simplicity – what was stolen should be returned – and the technocratic nature and complexity of the steps that need to be taken. With other groups, TI is involved in advocacy for the establishment of an AU escrow account to remove a key obstacle for return of assets once agreements to do so are reached. There is also scope to take the five CAPAR case studies to UNCAC – taking the regional part of the project to the global level and helping to revive an asset recovery discourse which had run into the ground.⁷⁰

In parallel to engagement with CAPAR, TI has progressed its agenda on victims' remediation,⁷¹ including by organising a side-event, [Victims of Corruption: Back for Payback](#), at UNCAC CoSP 10 together with the UNCAC Coalition and other allies. TI-S is confident that the issue of redress is increasingly recognised at an international as well as at a national level and that, through support to some of these activities, this project has contributed to growing demand from CSOs for better redress for victims.

[Partnerships](#)

For TI Chapters, close cooperation with other CSOs and a multi-stakeholder approach to interaction with government agencies tends to be the default means of operating. The REAP project has allowed for an intensification of some key partnerships. For one Chapter, *“the success of the project lies in CSOs, anti-corruption agencies, investigative journalists, private sector actors and Ministries being fully engaged in constructive dialogues and open debate of each other's points of view”*.

At the global level, TI has, through this project, deepened its collaboration with key allies, TJN Africa and Open Ownership. As an NGO with a highly specialist area of focus, Open Ownership has found its role of technical assistance to states and IGOs in the establishment and monitoring of beneficial ownership registers complemented well by TI's broader thought-leadership and its advocacy reach from its network of Chapters. Collaboration among the

⁶⁹ [Implementing the Common African Position: Launch of six national assessments of CAPAR implementation, Civil Forum for Asset Recovery](#), 11 November 2024.

⁷⁰ There were no resolutions specifically on asset recovery at the last two UNCAC CoSPs; Nigeria was in effect using beneficial ownership transparency as an alternative vehicle for advancing this topic.

⁷¹ There are avenues by which states can attempt to secure the return of assets, but they are in a weak position to pursue these avenues if they have not sought convictions at home or filed a mutual legal assistance request and so are dependent on the good will of the destination state which, even if sympathetic, may refuse on the grounds of the risk of re-corruption. A compensation claim, which can be raised by public interest groups as well as states, may simply be easier to achieve.

groups active at this level stands in positive contrast to other examples where TI is judged to have acted more as a solo player that tends to over-claim its contribution to outcomes.

Efficiency

With partners drawn wholly from within the TI family, project coordination and management has drawn on established ways of working without the need for lengthy consultation at the outset. For the same reason, the project was likely able to have tolerated Covid restrictions in its early stages better than others involving a mix of organisations with less prior interaction.

The project was coordinated by TI-S in line with a standard approach that is, by other NGOs' standards, quite 'hands-off' and which conforms to an organisational structure centred on programmes (in this case, 'dirty money'). Projects cross-cut programmes and project managers are responsible for projects without having line management authority for the staff involved.

Crucially this model is what Chapters – and TI-S staff themselves – are comfortable with. All survey metrics are positive and have increased since the mid-term review, which supports a conclusion that the project has been well-run and in a way that Chapters are used to.

Survey snapshot

| <i>How far do you agree with the following statements relating to project ways of working?</i> ⁷² | Final evaluation | Mid-term review |
|--|-------------------------|------------------------|
| There has been clear advice and support provided by TI-S project management | 4.46 | n/a |
| There is clarity of roles and responsibilities | 4.38 | 3.79 |
| There has been clear advice and support provided by TI-S policy experts | 4.31 | n/a |
| The project is being efficiently run | 4.15 | 3.86 |
| Project M&E is useful to revising the strategy | 4 | 3.86 |
| Project M&E is simple and efficient | 3.92 | 3.64 |
| There are sufficient resources to implement the project effectively | 3.84 | 3.5 |
| The project has coped well with the impacts of Covid | 3.77 | 3.64 |

Interview feedback and survey comments confirm this picture. Chapter respondents consider project coordination to have centred on **clear guidance, openness and responsiveness**; one reports that central staff "*were always on hand to answer questions in case we were unclear*". Importantly too, those within the Secretariat whose role has been somewhat marginal judge that "*it was clear who was involved... I never felt out of touch*".

The project's approach has been to establish a basic set of coordination mechanisms including regular calls and updates to provide a framework for exchange. Where greater clarity of expectations was needed, as with the lead partners, a Memorandum of Understanding was agreed to formalise roles and responsibilities and ensure coherent delivery of outcomes.

⁷² Where a score of 1 is equivalent to strong disagreement with the statement, 2 to disagreement with the statement, 3 indicates a position of neither agreeing nor disagreeing, 4 agreement, and 5 strong agreement. The two statements relating to the advice provided by TI-S were not included in the survey used in the mid-term review.

Importantly, this did not preclude adaptation of activities as circumstances changed, something which is appreciated by those leading the project in the two focus countries.

Once Covid restrictions lifted, in-person meetings gave an opportunity for strategising and knowledge-sharing; an event in South Africa gave a platform to Chapters most experienced in advocacy on asset recovery, for example, and was also a forum for discussing the implications arising out of the mid-term review.⁷³

Efforts were made to connect the work being done in Kenya and South Africa but **exchange visits** were “*useful but limited*” as the opportunities for mutual learning were capped by the differences in the topics on which each Chapter was focused.

The first half of the project was affected by **delays in the recruitment of staff** at both TI-S and Chapters. In Kenya and South Africa, staff turnover remained a problem throughout the project: many of the project staff interviewed for this final evaluation in Kenya cautioned that they had only been working on the project for a few months and did not have the entire project history. In South Africa, the loss of key staff coupled with COVID slowed the progress of the project and as activities ‘concertinaed’ in the last year of the project, the effort to complete “*was a bit heavy and made reflections and adjustments challenging*”.⁷⁴ There is acknowledgement of the role of the central TI-S team in easing new members of staff into the project and helping to mitigate the impact of high turnover.

At both the national and regional levels, there were significant **delays in rolling out the research** on which project advocacy depended. In Kenya, TI staff attribute delays with national research to the need to agree on scope, delays in onboarding the researchers, and the time involved in reviewing and finalising outputs. In addition, the researcher for the output on tax incentives in the mining sector fell ill, and the research was not completed.

The dependencies were even greater at the regional level. As one TI-S advocate notes, “*it’s a very complex project with a lot of deliverables*” while the way that the research was conceptualised meant that “*there was a lot of work in clarifying and improving it*”. As one manager notes, “*we would ideally have found ways to press on without things waiting for the research*”; TI is, however, the sort of organisation prone to this sort of **pipeline approach** where other outputs await the finalisation of research and policy.⁷⁵

There have been some frustrations over **processes of procurement and budget approval** – one Chapter reports that “*it took a long time between agreeing the [sub-grant] project and the funds coming through*” while Secretariat staff also acknowledge delays due to bureaucratic hoops to jump through. Understaffing of the TI-S finance function also affected the generation and review of project financial reports.

⁷³ Project update, April - November 2023, p4.

⁷⁴ Staff turnover at Corruption Watch seems particularly acute. The concept developers and the initial Project Manager left before the mid-term review, other key members of staff left in the second half of the project, and both a second Project Manager and the Head of Litigation left at the time of reporting.

⁷⁵ A pipeline approach is more discernible at the regional level, as well as in Kenya and South Africa. Global advocacy towards bodies such as FATF was less affected as policy lines and asks were more clearly developed.

The wider sense – also a recurring theme in other TI evaluations – is that TI is not as agile in its decision-making as an advocacy organisation ideally would be: for one TI-S staff member, *“the nature of the work is that some opportunities come at the last minute and sometimes the admin process doesn’t always allow us [to react appropriately]”*. There also seems to be a tendency in TI that individual experts have a pivotal role in shaping strategy which can create bottlenecks when these individuals are pulled in other directions.

It is arguable that the project’s approach, while allowing for smooth implementation by empowered Chapters, does not engender a strong sense of common purpose: with TI-S staff organised into functional teams, it is *“hard for a project cutting across teams to pull things together [and so] it does not have the importance it should have in the eyes of staff”* focused on their function. It may also be **not well-suited to airing and resolving disagreements** over strategy as have existed at times within the Secretariat and between the Secretariat and Chapters over the strategy to employ with the AU.

Delivery delays have meant that the second half of the project has been very intense in terms of output. The need for a no-cost extension is itself testimony to the project having got behind while the nature of the project with its discrete strands meant that it was hard to switch funds across work-streams. The impact of this has been felt more by TI-S, TI Kenya and Corruption Watch than the other Chapters which had a more limited or more sharply defined role. Corruption Watch in particular suffered long gaps in project management coverage. In the end, it will fulfil its commitments, but *“they maybe would have been more ambitious if they had had a project manager continuously in place”*.

Project **oversight** has been provided by a Steering Committee comprising representatives of Corruption Watch and TI Kenya as well as TI-S. The Committee has maintained a light overview of the project, without needing to intervene in any major strategic issue. Its value has, in effect, lain as much in serving as a means to keep the two lead Chapters informed and engaged as it has in a governance role.

Project **monitoring** has been quite onerous because the project comprises many outcomes and outputs and there is, arguably, a degree of duplication between the two. Project staff have tolerated the M&E system. Those in the focus countries who had the highest burden feel that the processes in place helped them document project delivery properly, adjust and focus activities to achieve the desired outcomes better, and learn lessons. For one, *“I found that the M&E was not bad at all. We could pick up and make changes, including from the mid-term review. We were able to pick up lessons and [become clear about] what we had been able to attain”*.

At a finer level of detail, there appear to be some limits to the quality and utility of activity monitoring and reporting. Closer tracking of knowledge and skills before and after training would have aided refinement of interventions during the project as well as providing a more solid basis for final reporting on outcomes; in effect, the main set-pieces – the mid-term and end evaluations – have covered for the thinness of some aspects of reporting during the project.

The mid-term review did function as a trigger for debate and refinement of approach in the project’s second half, including in terms of

- enabling more national-level advocacy in relation to the second specific objective;

- narrowing the focus of work in Kenya on a smaller number of Counties and on PWDs as the primary beneficiary group;
- assigning and allocating more responsibility for implementing the project to regional TI Kenya staff. This has helped to address a dynamic whereby HQ staff had to short-cut consultation with communities because of the relatively short time they had on the ground.

Sustainability

The project was always imagined as part of a longer-term endeavour to curb IFFs and contribute to states' ability to introduce policies that reduce inequality: *"while the outputs sought by the intervention are adequate and pertinent, attaining further outcomes would ultimately depend on the continuous involvement of stakeholders involved in the activities and active engagement of public authorities to address issues targeted by the intervention in the aftermath of the pandemic."*⁷⁶ The project's own reviews confirm that the measure of the project can only be taken in the light of how it is followed up: *"this is not work that can or should come to an end after the project. It is a space that will continue to require monitoring, advocacy, policy development and oversight following the closure of the project"*.⁷⁷ A Chapter representative, speaking at the closing meeting in Berlin reiterated that *"the impact of IFFs is so big that the REAP project is a drop in the ocean... We need to keep going to have real impact"*.⁷⁸

Survey data signal a decent level of confidence among respondents in their ability to build upon the project. Interviews suggest that TI will continue to be engaged on project topics and that there are openings to exploit, but also that it is not straightforward to achieve significant wins and / or that it will be harder to make a breakthrough without project resources.

| 1-10 scale, where 1 is the lowest, 10 is the highest; n =12 | Final evaluation | Mid-term Review |
|---|------------------|-----------------|
| Level of confidence in sustaining the project's results | 7.09 | 7.25 |

Standing in favour of sustainability is the fact that Chapters have been able to forge new or deepen existing partnerships with other CSOs and build closer relationships with government interlocutors. The project's positive impact on capacities and confidence to advocate on project topics among Chapters – attested to at the Berlin meeting – also bodes well for sustainability. There is no direct replacement for REAP – no REAP 2.0 project – but there is a plethora of other projects on related topics that connections can be drawn to.⁷⁹

⁷⁶ *Project intervention logic.*

⁷⁷ *Year 2 Narrative Report*, p6, referring to South Africa specifically.

⁷⁸ In their responses to the survey, other Chapters agree that *"the project has been a good groundwork project. We now have to build from this"* and that *"the project has done what it set out to, but to have more results, there needs to be strong awareness and more advocacy work"*, while a TI-S respondent judges that *"to a certain extent the project has achieved its ambitions in getting the subject of IFFs onto the public agenda, but more action is needed to achieve greater impact"*.

⁷⁹ The broader solution to the lack of a follow-up project is the intention at the organisational level to move from a project to a programmatic approach to mitigate the risks of levels of available capacity 'falling off a cliff' when a project concludes. REAP agenda constitutes part of a Dirty Money programme which continues and is the subject of concerted fundraising.

At a finer level of detail, Chapters' plans reflect their own history of work on REAP topics, their judgement as to the opportunities that exist in their country for further policy progress and their ability to leverage new sources of funding. Social Justice describes *"a longstanding engagement on IFFs and BOT and will continue to collaborate closely with other actors, including government institutions and international partners, to maximize the impact of its actions"*. CISLAC talks in similar language of advocacy on project topics *"continuing to form part of our advocacy focus within and outside Nigeria"*.

Others report an intent to continue that is constrained by limited resources – and an apparent limit to the interest of donors. Having noted that the project has *"enabled more focused, more intensive work on IFFs"*, one Chapter Director describes how *"after the project ends, [we] can only engage with the IFF debate on a voluntarist basis. We will miss the resources to do larger-scale outreach to demonstrate public concern on IFFs to put pressure on the government"*. Another reports that it is *"very difficult to secure funds for advocacy on beneficial ownership transparency: several donors do not see it as a priority"*. The inference is that project topics need to be 'sold' to funders which is a distraction from the IFF work itself.

This funding challenge is perhaps rendered more acute by the phase that the work is in now: a lot depends on having senior, expert people able to engage national and regional targets at a high level.

Of the two focus countries, demand remains high among target groups for support. TI Kenya anticipated that the project would create this level of demand and so employed a deliberate strategy of working with / via local groups with a view to these groups playing an ongoing support role. The Tunaweza CBO in the Lake Zone, for example, has gained enough confidence to approach their local women's representative to discuss their concerns without waiting for support from TI. In turn, the women's representative has been receptive and listens to the issues raised.

At a broader level, interaction between PWDs and government bodies, while still imperfect, has been normalised. More PWDs are now participating in County planning and budgetary processes and some are, of their own volition, following up directly with officials. That government agencies seek out PWDs does not depend on ongoing TI prompting. There are grounds for optimism too in that, in some Counties, leaders have made formal commitments to work on PWD issues. But there are concerns that pressure needs to be maintained to see impact on policy and budgets through. The comment of one official that *"if TI exits right now, they will have left a vehicle in the middle of the road"* is a challenge that TI Kenya needs to meet – not through the same sort of project but through a clear programme of follow-up monitoring and advocacy.

In **South Africa**, project objectives and activities are firmly embedded in Corruption Watch's plans for 2025. There is positive feedback from allies that they are able to act independently on project topics without the same level of support, while the materials developed are accessible on-line for learning and information purposes. At the same time, community-level follow-up was already affected during the project by staff departures, and insecurity of human resources is a challenge to provide the right level of supplementary support. Managing relations with

traditional leaders is a potential gap, given that this is hard to sustain in a human resource-lite way.

Conclusions and lessons

Chapter and TI-S survey respondents are satisfied with the results of the project and rate highly the importance of being part of it, and the benefits they accrue from it.

| Overall satisfaction with the outcomes of the project ⁸⁰ | | Mid-term Review | Final evaluation |
|---|-----------------|-----------------|------------------|
| | | 6.5 | 7.07 |
| Project effectiveness, value and benefit ⁸¹ | | | |
| | Adv Hub average | Mid-term review | Final evaluation |
| Importance | 7.32 | 8.33 | 8.23 |
| Effectiveness | 6.81 | 6.6 | 7.77 |
| Benefit | 6.67 | 7.87 | 8.23 |

The high score for importance confirms the relevance of the project: importance is high if the issues that are subject of a project are important in themselves and / or if it is strategically important to be part of a collective effort. That effectiveness is high is testament to the project's well-functioning ways of working and of that having converted into results that would not have been achieved without the project having brought people together around a common goal. And the high score for benefit indicates that the added value of having participated is easy to grasp.

That all three scores for importance, benefit and effectiveness are higher than the Advocacy Hub average suggests that this has been a project that has chimed with participants' priorities and from which they have derived clear value. That it has run according to known ways of working – itself a reflection of the project comprising TI entities only – has limited friction and transactional costs and allowed those involved to focus on delivery.

Advocacy in and on Africa

The project has reinforced external stakeholders' perspective that TI is an authoritative voice on IFFs which draws to good effect on its network of Chapters. Allies judge that *"they are well known compared to other NGOs, have a global reach and do good quality research that I fully trust"*. It is noted too that this project has allowed TI to bring African examples to the fore: *"they seem to be doing a lot in Africa including supporting local civil society and that has been important and worthwhile"*.

For TI-S staff, the project has *"given us the space to create new kinds of evidence"* and to make advances with the issue of IFFs at Africa IGOs. And it has enabled advocacy at international fora by *"giving us a narrative of fighting IFFs from Africa from the perspective of sustainable development"*. Within Africa, the project has helped Chapters / TI to *"create a reputation with certain governments such as Kenya, Zambia and Nigeria"*.

⁸⁰ 1-10 scale, where 1 is the lowest, 10 is the highest; n =14.

⁸¹ The same questions – how important it is to be part of the project, how effective the project has been and the level of benefit derived from it – were tabled in the survey conducted for the mid-term review and in that done for the final evaluation. Scores can be compared with data held by the [Advocacy Hub](#) from twenty-two other project or network evaluations.

There is a strong signal that, alongside further engagement of regional bodies like ECOWAS and SADC in pushing for a regional beneficial ownership transparency standard, TI should be **more systematic about how it engages Regional Economic Commissions**. The charge that “*it is clear that there are gaps in practice at [Regional Economic Commission] level where states come together to discuss tax and IFFs*” is not directed at TI alone, but it is partly responsible for addressing this supposed gap. As a matter of strategy as well as capacity – to broaden the base of demand for change from states and regional IGOs and to spread the advocacy load – TI should **reach out to other sectors** with examples offered being networks of women’s rights organisations and those focused on debt.

Global advocacy

In the ongoing effort to normalise not only the adoption of beneficial ownership registers but their proper and effective use, access and information-sharing remain key advocacy battlegrounds. TI needs to maintain constant messaging about the benefits of access and the imperative of allowing sharing across jurisdictions, all framed by an overarching narrative of how beneficial ownership reform links to broader corruption issues. It should continue to **deepen its defensive positions on privacy**, including by engaging more with civil society groups centred on this issue. A greater **focus on destination countries** will not only play well in Africa but also addresses important gaps in IFF data.

There are suggestions from allies to try to **generate registry data for particular sectors**, allowing for more focused searches and for prioritising those likely to be most susceptible to corruption. At least one ally sees merit in being “**more conscious about our opponents**”, including to explore whether it is possible to, in effect, win them over. With REAP having highlighted the role of enablers, it is an open question as to how far different types of enabler are reachable and influenceable.⁸²

This project has exposed **tension between technical and political advocacy**. TI’s default is to engage technically which draws it into what a more sceptical ally calls “*slow multilateral processes and an infinite appetite for the G20 and UNCAC*”. The point is not to lose sight of what TI’s added value is among civil society but to permanently assure itself that the processes to which it commits are likely to bear fruit.

National advocacy

Chapters highlight that, at the national level too, it is imperative to foster an acute understanding of the political context and that, “*having got on top of the technical side*”, in part through this project, the challenge now is to “**focus on the incentives for policy-makers to take action**”. Alongside the technical wherewithal to adopt and defend robust positions, advocacy on sensitive topics like tax and corruption depends on **building trust** and “*a lot of back-end pulling on contacts and networks*” – who you know and how you know them is pivotal to all advocacy, but perhaps especially so, without over-generalising, in Africa.

⁸² Early signs relating to lawyers seem promising. TI itself reports that a July 2024 [FATF report on gatekeeper professions](#) echoed TI’s key advocacy messages, particularly with respect to lawyers and legal privilege - issues TI raised and discussed extensively during an OECD Global Anti-Corruption and Integrity Forum, where it organised a [workshop on enablers](#).

Across different project countries, including but not only Kenya and South Africa, advocacy has hinged on **multi-stakeholder collaboration**. In Kenya, fora that “*encompass partners from government, the Parliament, the private sector and the media are essential to maximize the impact of project actions*”. This is not only a reflection of the complexity of the issues at stake but a condition of demands getting through: from the experience in South Africa, it is clear that “*engagement as one NGO with partners is not as powerful as bringing civil society in its totality to advocate and push for change in the country*”.

In most project countries, Chapters have found that states do listen and involve them in policy consultations. There is further to go to **extend participation beyond professional NGOs** like TI itself to a broader range of CBOs. Issues of IFFs and corruption won’t stop being politically sensitive though, even more so when linked to the hyper-sensitive topic of land rights as in South Africa.

Capacity development

Situated as it is within a wider and longer-term programme, the project has **furthered the development of knowledge and confidence to advocate** among those involved, especially Chapters. Respondents from both the two focus countries and from other Chapters report a positive impact on understanding and skills in, for example, the analysis of legislation and the crafting of policy briefs, all on topics that tend to be highly complex. There is greater understanding too of the tensions between legislation – transparency vs privacy, land rights vs economic development through mining – which should mean that policy positions and advocacy can become ever more sophisticated.

Research

As it continues to probe for openings at international fora and to engage national and sub-national government entities on tax and IFF issues and on the involvement of CSOs and CBOs in decisions on such issues, TI has **strengthened the research foundations** to its advocacy and deepened collaboration with allies at all levels.

Partner-working

The project has tested TI’s ability to work in a more open, collaborative way with other organisations at the regional and global levels. Allies strongly appreciate working with TI, but do still perceive a preference to work alone or to assume a leading role in partnering with others. It is not that TI does not deserve a leading role, but that its **attitude towards those it partners with** may still need some work.

There is some demand for TI to be more proactive in bringing together groups from across civil society, also including academics and think-tanks and potentially networks and industry associations linked to categories of enabler. TI currently partners and convenes from a position of strength in terms of its own expertise and with a clear view of what it wants from others. A broader, more multi-stakeholder approach, akin to that employed nationally and which addresses what an ally sees as “*the risk of CSOs working in a silo*” would challenge TI to **embrace a higher level of transactional costs** as the price of building broader support for policy and practice change.

Community engagement

By its nature, engaging local communities implicated in the issues addressed by the project needs considerable groundwork of forming relationships and building understanding of the project's purpose and goal. There are, in effect, **a lot of pre-conditions to the project having influence on policy and practice**. In Kenya for example, it was only after knowledge and appreciation for PWD issues had been fostered among communities and some of the decision-makers had come on board with what the project was working towards that tangible results such as influence on Bills and policies began to be reported as outcomes. That policy and practice change depends on prior attitudinal change is a factor in favour of sustainability: changes in attitudes take longer to reverse than changes in policy. Nonetheless, outcomes won to date are not yet wide or deep enough and so a clear plan of follow-up is essential; this in a context where the mid-term review noted a degree of scepticism in both Kenya and South Africa regarding the durability of NGOs' commitment to working with communities.⁸³

Without diminishing the impact of the conclusion of the project on the resources available, TI Kenya and Corruption Watch owe it to the communities with which they have worked to **provide some form of structured, targeted follow-up support**. This need is perhaps especially acute in South Africa where community feedback is that the financial and resource muscle of the mining companies and the choice of the government to support them will make it difficult to sustain progress without support from organisations such as Corruption Watch who have national influence and profile.

In South Africa, many of those engaged have been impacted by harassment from mining companies and manifest a lot of bitterness. Community conflicts such as that which arose in KwaZulu Natal can derail a project. This experience highlights how essential it is that projects are designed and implemented in ways that are **sensitive to these type of community dynamics**. Corruption Watch and its local partners responded well to the situations that arose – and the community tensions that were exposed – but in future work of this nature, it (and any TI Chapter) should analyse its internal and external environment realistically to determine how to reach and appropriately engage target communities.

Project design

The project scope allowed a large degree of flexibility in the balance of activities and in the institutions towards which they would be targeted. It was an advantage that not everything was pre-determined at the outset. In Kenya, for example, the initial intentions were too ambitious and it took the mid-term review to prompt a shift to a narrower, more focused plan. This **flexibility was critical to the progress** made over the course of the project's second half.

With flexibility comes a degree of strategic looseness which needs to be managed. TI's own organisational structures somewhat militated against finding ways to better tie together the project's several, only lightly connected strands. The work to advance a regional beneficial ownership transparency standard did emerge as an example of closer synergies between regional and global advocacy, while advancing the priorities of Chapters. This does not though preclude a stage of **clarifying overall strategy direction and priorities at the outset**, and the expected roles and responsibilities flowing from that.

⁸³ *Mid-term Evaluation of the Rallying Efforts to Accelerate Progress Project*, p20-21

Also an organisational issue, this project has exhibited elements of a **‘pipeline’ approach** where advocacy and engagement depend too much on research outputs. As it is aware, TI needs to get better at scheduling the different elements of a project.

From the perspective of some Chapters, the **balance between research and advocacy** was wrong. This may reflect the tendency to focus projects on tangible outputs, particularly syntheses that pull together material from many countries. This may be a natural value-add for an externally-funded project, but the effect is an imbalance in the resources available for advocacy work that involves few costs other than staffing. It is arguable too that some outputs – not the two main reports, but the Advocacy Toolkit – are duplicative of materials that are already available. Project design is complicated – some output indicators are hard to distinguish from outcome indicators – and partners argue for “*simplifying the ambitions of the deliverables somewhat at the design stage*”. In an ideal world, TI would be able to assert that **advocacy hinges on staff costs** and argue for evaluation at the level of outcomes with less regard for the delivery of tangible outputs; such a scenario depends on the donor understanding and accepting this logic.

Project management

TI-S project teams comprise individuals drawn from other functional teams under a designated Project Manager. What is on the surface a conventional matrix management approach suffers from the lack of authority invested in Project Managers. This way of working is a halfway-house that attempts to foster cross-team collaboration under new project funding imperatives, but baulks at undermining existing structures by giving Project Managers greater authorities. The effect is that, on the one hand, project management is lauded for having been efficient and responsive while on the other hand, important strategic disagreements have not been confronted. At the least, TI should **test a more genuine form of matrix management** by giving project teams more status and project managers more authority.

At a more granular level, this project raises some specific lessons:

- the importance of **in-person meetings at the right moment** in a project – to clarify key strategic questions, share lessons and maintain momentum and energy levels;
- the need to **anticipate staff turnover and develop mitigation plans** to enable continuity of delivery and the achievement of objectives;
- a **conscious approach to sharing knowledge and lessons** from the work done in each country so that others can incorporate learnings in a timely manner.

Annex: Data for SDG Indicator 10.1.1: Africa

| Country | Year | % growth rates of household expenditure or income per capita: all | % growth rates of household expenditure or income per capita: B40 |
|----------------|-------------|---|---|
| Benin | 2021 | 2.31 | 4.84 |
| Burkina Faso | 2021 | -1.1 | 3.17 |
| <i>Chad</i> | <i>2022</i> | <i>0.53</i> | <i>0.01</i> |
| Cote d'Ivoire | 2021 | -0.67 | 1.21 |
| <i>Gambia</i> | <i>2020</i> | <i>-0.06</i> | <i>-1.77</i> |
| Guinea-Bissau | 2021 | -2.35 | -1.77 |
| Kenya | 2021 | -3.09 | -1.18 |
| Mali | 2021 | -3.99 | -3.33 |
| Niger | 2021 | -1.97 | 1.56 |
| Senegal | 2021 | -1.09 | 0.41 |
| Togo | 2021 | -2.59 | 1.52 |
| <i>Tunisia</i> | <i>2021</i> | <i>0.94</i> | <i>0.79</i> |
| Zambia | 2022 | -2.3 | 0.1 |