



Expose the Flows: Working Together to Curb Illicit Financial Flows from sub-Saharan Africa

Terms of Reference (ToR)

Final evaluation

1. Introduction

Thomson Reuters Foundation (TRF) is commissioning a final evaluation of its *Expose the Flows: Working Together to Curb Illicit Financial Flows from sub-Saharan Africa* programme, implemented from 2023-2025 and funded by the Norwegian Agency for Development Cooperation (Norad). The programme aimed to enhance accountability, transparency and effectiveness of domestic tax systems in sub-Saharan Africa by strengthening the capacities of media and civil society, while also promoting collaboration between these groups and other stakeholders on issues related to illicit financial flows (IFFs) and taxation. The programme was implemented in Kenya, Tanzania, Rwanda, Ghana and Mozambique. The programme is coming to an end in December 2025.

The final evaluation is expected to assess whether the programme achieved its intended objectives and identify key outcomes and lessons. To inform the design of the next programme (*funding has not been secured yet*), the evaluation should also identify likely future trends related to IFFs and key support needs of journalists, newsrooms and CSOs that should be addressed in future programmes.

2. The programme

The programme was led by TRF and implemented with partner organisations such as the Association of Media Women in Kenya (AMWIK in Kenya), The Policy Forum (Tanzania), the Media Association for West Africa (AMWIK), Fojo Media Institute (Rwanda), and the Centro para Democracia e Direitos Humanos (CDD in Mozambique). The programme aimed to contribute to the following outcomes (please see the Theory of Change (ToC) in the Annex):

- **Outcome 1:** Public awareness raised, decisions informed and those in power held to account and decisionmaker engagement prompted through stories that expose IFFs and tax manipulations and their wide-ranging impacts on (gaps in) taxation
- **Outcome 2:** Civil society better equipped to advocate for relevant policy and legal changes using robust evidence, reports and frameworks developed with other members of the ecosystem
- **Outcome 3:** Civil society, businesses and governments work both independently and together to identify solutions to gaps in policies/laws/ business practices in relation to tax manipulation

To contribute to Outcome 1, the programme trained 105 journalists on the topic of IFFs, investigation techniques and data journalism and provided story grants and mentoring to journalists to produce IFFs-related stories (please see Annex for a selection of these stories) and engaged with 26 of their editors to increase their motivation to publish IFFs stories. It also

supported six newsrooms in Kenya, Tanzania and Ghana to set up desks to produce IFFs stories. In addition to this, partners organised various multi-stakeholder meetings in country to discuss and identify solutions to the problem of IFFs.

Under Outcome 2, the programme trained 50 civil society organisations (CSOs) on IFFs and media and communication skills to contribute to CSO advocacy. Through TRF's TrustLaw service¹, the programme provided CSOs legal training and support, such as legal health checks, and research support through pro-bono law firms, to contribute to their advocacy and support their organisational, financial and legal sustainability and resilience. One of the research projects produced through Trust Law's pro bono legal network was comparative legal research on tax regulation of tobacco and new generation products in Kenya, Uganda, Tanzania, Botswana, Ghana and United Kingdom. The CSO aims to use the research in their advocacy to increase the tax on tobacco products due to their impact on public health as well as to increase domestic resource mobilization. The programme also published the report [Illicit Financial Flows in Kenya, Ghana, and Tanzania: Understanding the Law and Opportunities for Reform](#) that was used to inform the programmes training courses.

Under Outcome 3, the programme trained private sector organisations, CSOs and government representatives on Human Rights in ESG & Responsible business practices in Kenya, Ghana and Tanzania to encourage stakeholders to work together to curb IFFs.

3. Evaluation purpose, objectives and scope

The final evaluation has been designed with TRF's accountability requirements, learning needs and evaluation uses in mind. The evaluation will contribute to TRF's and partner organisations' learning on how best to support journalists and newsrooms to increase coverage of IFFs and Tax in the media. The evaluation aims to be forward-looking and identify likely future trends related to IFFs and key support needs of journalists, newsrooms and CSOs that should be addressed in future programmes.

The evaluation will be used to complement final donor reporting, and to inform likely future programmes on IFFs and other future programmes in the region. The intended audiences for the evaluation are TRF, partner organisations and Norad.

Specifically, the final evaluation aims to assess the programme's:

- **Relevance:**
 - To what extent was the programme appropriately designed to respond to country contexts and the needs of journalists, newsrooms, CSOs and businesses.
 - To what extent was the programmes delivered through an appropriate partnership model to achieve its objectives?
 - What future challenges and needs of journalists, newsrooms and CSOs should the next programme respond to?
- **Effectiveness:**
 - What progress did the programme make to achieving its set objectives and why?
- **Efficiency:**

¹ TrustLaw is the Thomson Reuters Foundations' pro bono legal service which works with leading law firms and corporate legal teams to facilitate free legal support, research and resources for civil society organisations, social enterprises and non-profit independent media around the globe.

- To what extent are TRF's programme delivery methodologies fit for purpose to deliver the programme?
- How well was the partnership managed?
- **Coherence:**
 - How coherently did different workstreams fit to achieve the programme objectives?

The draft evaluation framework in the Annex outlines more specific questions and suggested methods for the evaluation. The evaluation team is expected to refine the framework during inception in discussion with the TRF team.

The evaluation is expected to cover all countries and partners in the programme, with a more in-depth focus on Ghana, Kenya and Tanzania, countries in which TRF is planning to work in the next phase of the programme (*if funding is approved*).

4. Evaluation approach, coverage and methods

The evaluation is expected to use a theory-based approach, testing our hypotheses and assumptions about specific aspects of the programme Theory of Change (ToC) (please see Annex) and how the programme's interventions supported change.

In case the final programme alumni survey (conducted by TRF), finds significant examples of 'impact' that were plausibly influenced by stories/investigations, the evaluation could conduct a small number of case studies exploring programme contribution through a light-touch contribution analysis.

Coverage of the evaluation

The evaluation should cover all partners/countries in the programme, with interviews undertaken remotely (unless the evaluation team has presence in Ghana, Kenya and Tanzania).

Methods

The bidders are requested to suggest other relevant methods and lines of inquiry, but we expect that the evaluation should draw on a mixture of the following methods.

Desk/literature review

The evaluation should review programme design and monitoring documentation outlined in Table 2.

Table 2 Suggested sources for desk review

Suggested sources for desk review	
Programme- and partner-level information	Programme proposal Theory of Change Work plans Result Framework Progress reports (programme level and partner reports) Partner monitoring data Pre- and post-training surveys Final alumni survey Cases of impact Story quality reviews undertaken by mentors Lessons learned reviews

	Stories produced by journalists and newsrooms
Other relevant literature related to IFFs	Academic/expert literature, literature relating to IFFs in Ghana, Kenya and Tanzania

Interviews

We expect most of the evaluation to be conducted remotely. The evaluation team should suggest if country visits to Ghana, Kenya and Tanzania are possible. If possible, a member of the evaluation team should attend the closing review workshop in Nairobi during the first two weeks of July (dates to be confirmed).

In-depth interviews and/or focus group discussions (mainly online, unless the evaluation team has the resources to conduct country visits to Kenya, Tanzania and Ghana) should be conducted with a sample of the following stakeholders:

- Current TRF project managers/coordinators, Trust Law legal officers, Head of Africa and Head of Programmes
- Partner organisations (Programme Director/Programme Manager)
- Trainers and mentors
- Editors, other relevant staff in the six newsrooms
- Alumni Journalists
- CSOs
- Businesses
- Any other relevant external stakeholders such as decisions makers, experts on IFFs

Proposals should outline the proposed approach to sampling and selection of interviewees.

Validation of findings and dissemination of evaluation results

The evaluation team should set up a process to validate and refine evaluation findings with partner organisations, TRF and trainers. Findings should also be presented at the end of the evaluation to key TRF stakeholders, partners and trainers. We would also like suggestions from evaluators about how to communicate findings to programme participants.

5. Documentation available

TRF will supply the contractors with programme documentation such as the proposal, workplans, ToC, training curricula, result framework, progress reports, and monitoring data such as survey data (pre and post-training surveys, a final alumni survey), lessons learned reviews, the database of stories produced (including a story quality review for a sample of the stories), a sample of identified ‘impacts’ of stories, and contacts for partners, journalists, CSOs and newsrooms and businesses that attended training courses.

6. Budget

The budget for the assignment should not exceed £45,000, including travel costs and all local taxes.

7. Timeframe and deliverables

a. Timeframe

Task	Date
ToR published	4 June 2025
Proposals submitted to TRF	25 June
Review of proposals and interviews	25 June-1 July
Award decision communicated	2 July
Inception report: outlining finalized evaluation framework, approach, methodology and research tools	25 July
Field work	July-October
Analysis	October
Sessions to validate findings/ recommendations	November
Draft final report	14 November
Comments from TRF on the report	21 November
Final report with comments addressed	5 December
Final presentation to TRF and partners	By mid-December 2025

a. Deliverables

- **Inception report:** The inception report should provide the finalized evaluation framework, methodology, including approach to sampling, countries of focus/visits (if any) and research tools, finalized workplan and budget.
- **Validation session:** The evaluators should facilitate a validation session with TRF and partner organisations to validate the findings of the evaluation and to discuss recommendations.
- **Draft final report:** A draft report (following the final report structure) should be submitted to TRF for comments.
- **Final report:** The final report, not exceeding 40 pages, following a structure to be agreed with TRF, that addresses TRF's and partners comments.
- **Presentation of findings:** The team should present (online and/or in person if based in the UK) on the findings of the final report to TRF and to partners.

The evaluation lead/team lead is expected to attend biweekly progress check-ins with TRF's Senior MEAL Adviser, who will be the contact point for the evaluation.

8. Evaluation team competencies

The evaluation team should have a mixture of the following competencies and experience:

- extensive experience of conducting research or evaluations, particularly of media development programmes;
- wide-ranging experience of theory-based evaluations and qualitative evaluation methods;
- experience of conducting evaluations of similar programmes in the region;
- knowledge/ understanding of the topic of IFFs/tax, particularly in the programme countries;
- some understanding/knowledge of gender issues, particularly in relation to IFFs;
- fluent English, ability to draw on evaluators with Swahili or Portuguese language would be advantageous; and

- excellent communication skills and ability to write concise and impactful evaluation reports.

9. Application process

Interested teams of consultants should submit a proposal (of no more than 15 pages) to Liisa.Kytola@thomsonreuters.com by 25 June 2025, 5.30pm UK time.

The proposal should cover:

- Understanding of the assignment
- Approach/methodology: refined evaluation framework, methodology, approach to sampling, data collection, analysis, challenges (and how these would be addressed) and limitations
- Proposed team: roles and responsibilities and relevant experience and expertise of each team member to the assignment
- Approach to quality assurance
- Annexes (not included in the page limit)
 - Workplan
 - CVs
 - Detailed budget, including day rates for consultants and any related expenses
 - Summary examples of similar assignments, with links to published reports

10. Criteria for assessing proposal

Proposals will be assessed and the contract awarded on the following criteria:

- Appropriateness and quality of methodology (30%)
- Workplan (10%)
- Relevance of team experience and expertise to the assignment (30%)
- Cost (10%)

11. Management of the evaluation

TRF's Senior MEAL Adviser will manage the evaluation and will be the first point of contact for the team conducting the evaluation. An evaluation committee will evaluate proposals on the basis of the assessment criteria.

12. Annex

Table 1 Draft Evaluation framework

Evaluation criteria	Evaluation questions	Suggested methods
Relevance: To what extent was the programme appropriately	<i>Relevance (appropriateness and quality) of programme design and delivery to participant needs</i>	Desk review of programme documentation, such as training participant

<p>designed, including an appropriate partnership model to achieve its objectives?</p> <p>What future challenges and needs of journalists, newsrooms and CSOs should the next programme respond to?</p>	<ul style="list-style-type: none"> How relevant was the design of the programme (curriculum content, training course format/timing/delivery methods, mentoring, other support provided) to the different country contexts and needs of journalists (and female journalists), newsrooms, CSOs and businesses? To what extent did the programme put in place appropriate accommodations to enable female journalists to participate and thrive? How do participants assess the quality and usefulness of training courses and other support? <p>Gender</p> <ul style="list-style-type: none"> How appropriately were gender issues integrated into the design of the programme, curriculum and training and mentoring delivery? <p>Appropriateness of risk assessment/mitigation</p> <ul style="list-style-type: none"> How appropriate were TRF's and partners' risk assessment and mitigation strategies in country? How could these be improved? <p>Partnership model</p> <ul style="list-style-type: none"> To what extent was the partnership model (roles and responsibilities) optimal to ensure the programme met its intended objectives? To what extent did TRF achieve the right balance in terms of leading/ managing partners while also enabling partners to design, implement and manage their work appropriately for their country contexts? <p>Current knowledge gaps and future trends and needs</p> <ul style="list-style-type: none"> What are the current trends related to IFFs in Kenya, Ghana and Tanzania that the next phase of the programme needs to respond to? Which gaps around IFFs (knowledge and skills related) do journalists and CSOs have that should be addressed in the next programme? What types of journalism/communications and legal support, training or research resources would CSOs, and journalists find most useful? What additional or different needs do female journalists (and CSO representatives) have? What are the future challenges and needs of journalists, newsrooms and CSOs (<i>legal training and support, thematic/technical journalistic training and support, safety and security considerations for both newsrooms and journalists, CSO training and support</i>)? How could the next programme respond to these? What types of methods and support could a future programme use to continue to support an alumni network? 	<p>surveys, donor reports and partner reports</p> <p>Desk review of literature around current trends on IFFs, Tax etc</p> <p>Interviews with TRF and trainers</p> <p>Interviews with select journalist alumni, CSOs, newsrooms, partner organisations</p> <p>Interviews with experts</p>
<p>Effectiveness</p> <p>What progress did the programme make to achieving its set objectives?</p>	<p>What progress did the programme make towards its intended outcomes?</p> <p>Outcome 1: Public awareness raised, decisions informed and those in power held to account and decisionmaker engagement prompted through stories that expose IFFs and tax manipulations and their wide-ranging impacts on (gaps in) taxation</p> <p>Journalists</p>	<p>Desk review of progress reports and monitoring data</p> <p>Interviews with TRF, partners, trainers</p>

	<ul style="list-style-type: none"> • To what extent did journalists continue to plan or write additional IFF-related stories? Are there any gender and country differences (and what are the reasons for these)? What enabled/hindered planning/writing additional stories? • What ‘impact’ did these stories contribute to (<i>such as significant audience, policy maker, business leader reaction and engagement</i>)? What stories were particularly impactful and why? • How did journalists use the knowledge and tools from the legal components of training courses? What benefits did this have for their work? • What other benefits did journalists gain from the training and mentoring (career benefits etc.)? • What difference did the editor engagement make for editor motivation to publish IFFs stories? <p>Newsrooms</p> <ul style="list-style-type: none"> • What contribution did the programme make to newsrooms IFFs capacity and resources? • What outcomes did newsrooms achieve with the support provided (developing IFFs investigations, taking steps to establish a permanent IFF desk, cascading IFFs training to staff, improving organisational and editorial policies and practices etc.)? <p>Multi-stakeholder forums</p> <ul style="list-style-type: none"> • What did multi-stakeholder forums organised by partner organisations achieve? What could be done better in a future programme? <p>Outcome 2: Civil society better equipped to advocate for relevant policy and legal changes using robust evidence, reports and frameworks developed with other members of the ecosystem</p> <ul style="list-style-type: none"> • What benefits did CSOs gain from the communication training and the Trust Law training and support? • How have CSOs used the knowledge, skills, research reports and connections they made on courses? What difference has this made to their campaigning and advocacy? • How have CSOs used Trust Law advice and support to improve their organisational processes and systems to support their organisational, financial and legal sustainability and resilience? • Where are CSOs continuing knowledge/skill gaps related to legal issues that impede them from functioning as effectively as they could? <p>Outcome 3: Civil society, businesses and governments work both independently and together to identify solutions to gaps in policies/laws/ business practices in relation to tax manipulation</p> <ul style="list-style-type: none"> • How have businesses used the knowledge and contacts they gained? What have some of the outcomes been? • What have been the factors both positive/negative that have contributed to businesses working together with CSOs or governments? • What knowledge gaps do CSO face in their engagement with businesses? • How can businesses increase the uptake of research developed by CSOs to improve impact? • How could future interventions best support businesses, CSOs and government to work together to curb IFFs? 	<p>Interviews with sample of alumni journalists/CSOs selected from TRF-conducted final alumni survey</p> <p>Interviews with newsrooms and editors</p> <p>Review of stories and investigations and any evidence of impacts (news articles, audience engagement data, communications with sources, decision makers, policy reports)</p> <p>Interviews with CSOs, sources journalists came into contact with (decision makers, MPs etc., experts) if relevant</p>
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	<p>Other outcomes and factors associated with success/non-achievement of outcomes</p> <ul style="list-style-type: none"> • Were there any negative outcomes associated with participation in the programme for any of the participants? How did the programme address these? • What factors (internal-methods and approaches used, processes, and external) contributed to the achievement or non-achievement of outcomes? • What should the next phase of the programme do the same or differently? 	
<p>Efficiency To what extent are TRF's programme delivery methodologies fit for purpose to deliver the programme? How well was the partnership managed?</p>	<p>Programme delivery methodologies To what extent are TRF's systems/resources (granting models, participant selection, delivery methods etc.) fit for purpose to deliver programmes like the Norad-funded one efficiently?</p> <p>Partnership management</p> <ul style="list-style-type: none"> • To what extent did TRF put in place the right model and processes to effectively manage the programme and partnership? • How well did the partnership work (with a particular focus on Tanzania, Ghana and Kenya)? • To what extent did TRF's ways of working and processes align with the needs, practices and working styles of partners (<i>onboarding, communication, partner management, financial and other accountability requirements</i>)? • How could partner selection, onboarding and management processes have been made more efficient and effective? 	<p>Review of documentation related to systems/processes to manage the programme</p> <p>Interviews with TRF project managers, partner organisations and journalists</p>
<p>Coherence How coherently did different workstreams fit to achieve the programme objectives?</p>	<ul style="list-style-type: none"> • How coherent was the design and delivery of different programme workstreams? • How could workstream coherence be improved to achieve programme objectives? 	<p>Review of programme documentation and monitoring data</p> <p>Interviews with TRF project managers, partner organisations</p>

Theory of Change

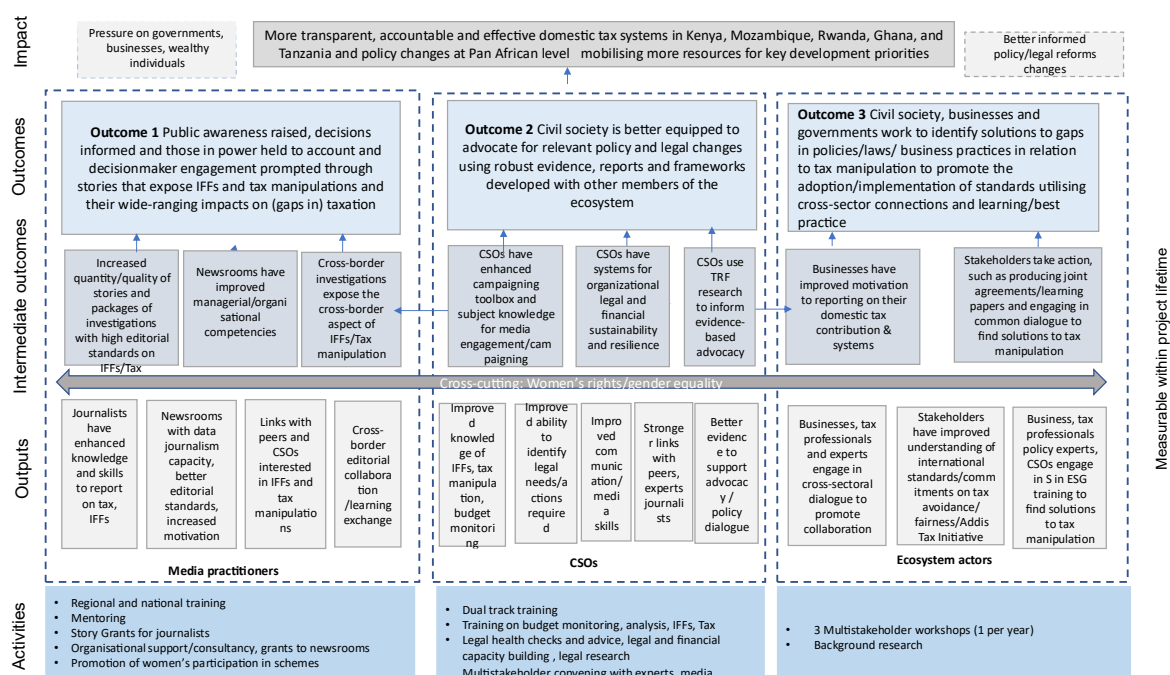


Table 2 Sample of published stories

Headline	Country	Story link
Uneven Playing Field: How Tax Rates Drive Tanzania's Gold Smuggling	Tanzania	https://www.thecitizen.co.tz/tanzania/magazines/uneven-playing-field-how-tax-rates-drive-tanzania-s-gold-smuggling-4838896
Chinese Investors Takeover of Small-Scale Mining in Tanzania Raises Concerns Over Employment, Revenue Loss, and Environment	Tanzania	https://thechanzo.com/2024/12/02/chinese-investors-takeover-of-small-scale-mining-in-tanzania-raises-concerns-over-employment-revenue-loss-and-environment/
Tanzania's Silent Crisis: The Cost of Illicit Alcohol on Lives and Revenue	Tanzania	https://thechanzo.com/2024/12/03/tanzanias-silent-crisis-the-cost-of-illicit-alcohol-on-lives-and-revenue/
Local Content Gaps Jeopardise Tanzania Mining Revenue	Tanzania	https://www.thecitizen.co.tz/tanzania/magazines/local-content-gaps-threaten-tanzania-s-mining-revenue-4846756
The Crisis in Kenya's Underdeveloped Public Schools	Kenya	https://www.citizen.digital/news/the-crisis-in-kenyas-underdeveloped-public-schools-n354688?s=08

Land Sale Has Become the New Venue for Money Laundering	Kenya	https://www.the-star.co.ke/news/realtime/2024-12-12-land-sale-has-become-the-new-avenue-for-money-laundering
Middlemen Rip Off Artisanal Soapstone Miners in Kenya	Kenya	https://www.talkafrica.co.ke/middle-men-rip-off-from-artisanal-soapstone-miners-in-kenya/
Caught Between Cash, Courage and Corruption: The Untold Hustle of Kakamega Women Miners	Kenya	https://womankenya.com/kakamega-women-miners-struggles-resilience/
Pensioners' Fates Lie in Limbo	Kenya	https://urldefense.com/v3/_https://youtu.be/G4N7j102e3Q_!!GFN0sa3rsbfR8OLyAw!f7ywaM6dT6Cqm9Mkr2jfSCtB17eZPD3T2ONPgQMflh3Rrqk67qd8GPco7XR399omAFkR-x93iwLTSUUfMf5-0Q2ZOA\$
Pesticides Intended to Protect Crops Becoming Deadly to The People	Kenya	https://urldefense.com/v3/_https://www.youtube.com/watch?v=YUwVZx5Y25g_!!GFN0sa3rsbfR8OLyAw!aKjyww-d7czgKt7svWzedrY-xY6qBXMZzQZMZaMMOcKsA6DP0DSksRHlrAUjiW0kYcZ0WmMWnY2B4b8IBZ4Fcx8bwg\$
How Weak Enforcement Hamper's Fight Against Financial Crime	Kenya	https://www.standardmedia.co.ke/business/financial-standard/article/2001507431/how-weak-enforcement-hampers-fight-against-financial-crime
Behind the Horns: The Hidden Role of Women in Rhino Poaching Syndicates in South Africa and Mozambique	South Africa	https://panafricanvisions.com/2024/12/behind-the-hornsthe-hidden-role-of-women-in-rhino-poaching-syndicates-in-south-africa-and-mozambique/
Illegal mining booms, as Nigerian govt eyes untapped mineral wealth	Nigeria	https://www.ripplesnigeria.com/feature-illegal-mining-booms-as-nigerian-govt-eyes-untapped-mineral-wealth/
How Nigerian government loses money annually due to intellectual property rights violations in the music and film industry	Nigeria	How Nigerian government loses money annually due to intellectual property rights violations in the music and film industry - Nairametrics
Projected increase in Kenya's million dollar annual losses through trade misinvoicing	Kenya	https://elvezamedia.co.ke/2024/12/18/projected-increase-in-kenyas-million-dollar-annual-losses-through-trade-misinvoicing/
Smuggled to Sell: The Hidden Trade Behind Rwanda's Used Clothes Market	Rwanda	https://rwandadispatch.com/smuggled-to-sell-the-hidden-trade-behind-rwandas-used-clothes-market/
Crypto Trap: How investors got scammed in one of Rwanda's largest token schemes	Rwanda	https://integonews.com/en/crypto-trap-how-investors-got-scammed-in-one-of-rwandas-largest-token-schemes/

How Rubavu's Market Project went unfinished for 15 years	Rwanda	https://www.isangostar.rw/Eng/how-rubavus-market-project-went-unfinished-for-15-years-4549
Is Rwanda doing enough to tackle financial waste and corruption?	Rwanda	https://iribanews.com/is-rwanda-doing-enough-to-tackle-financial-waste-and-corruption/
Frustration grows as Rwanda's Ngoma Ramiro road drags on	Rwanda	https://thebridge.rw/frustration-grows-as-rwandas-ngoma-ramiro-road-project-drag-on/
With Financial Scams On the Rise, Rwanda Cracks Down On Get-rich Schemes	Rwanda	https://www.ktpress.rw/2025/05/with-financial-scams-on-the-rise-rwanda-cracks-down-on-get-rich-schemes/
Kenya tighten grip on illicit financial flows wit sweeping regulatory reforms		https://www.kajiado.co.ke/kenya-tightens-grip-on-illicit-financial-flows-with-sweeping-regulatory-reforms/
Zimbabwe informal sector fueling revenue leakages		https://www.theindependent.co.zw/local-news/article/200039175/zimbabwe-informal-sector-fuelling-revenue-leakages
Is Zimbabwe losing the fight against IFFs?		https://humanitarianeye.substack.com/p/is-zimbabwe-losing-the-fight-against
Zim loses millions through tax evasion		https://www.midweekwatch.com/zim-loses-millions-through-tax-evasion/
Cash smuggling, car imports drain Zimbabwe's economy		https://fingaz.co.zw/2025/05/15/cash-smuggling-car-imports-drain-zimbabwes-economy/
Illegal fishing on Lake Kariba fuels illicit financial flows and deprives Zimbabwe of vital revenue		https://www.heraldonline.co.zw/new-illicit-trade-costs-formal-retailers-millions-as-smuggling-takes-toll-on-economy/
Illegal fishing on Lake Kariba fuels illicit financial flows and deprives Zimbabwe of vital revenue		https://www.heraldonline.co.zw/illegal-fishing-on-lake-kariba-fuels-illicit-financial-flows-and-deprives-zimbabwe-of-vital-revenue/
Charcoal smuggling from Tanzania fuels Illicit Financial flows and drains revenue		https://insightpostug.com/charcoal-smuggling-from-tanzania-fuels-illicit-financial-flows-drains-revenue/